



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: March 17, 2010
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, March 17, 2010 at 8:00 a.m. A Board of Supervisors budget work session with the Finance Committee immediately followed. Items 1 and 3 were approved under consent agenda.

FINANCE COMMITTEE

- The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,000. This amount represents funds allocated by the Electronic Crimes Task Force to the County in order to fight electronic crimes. See attached memo, p. 1.
- The Registrar requests a General Fund supplemental appropriation in the amount of \$26,421.50 in order to conduct the June 2010 Primary election. Local funds are required. Local funds required. See attached memo, p. 2 – 3. The committee recommends approval.
- The Planning Director requests a General Fund supplemental appropriation in the amount of \$2,367.55. This amount represents DHCD grant funds received to assess the merits of developing a community service facility. No local funds required. See attached memo, p. 4 – 6.

4. The Parks & Recreation department is requesting a General Fund supplemental appropriation in the amount of \$10,000. This amount represents funds received from NVR Homes for Dogwood Village. This request is to replace the Abex/Ruritan picnic shelter playground. No local funds required. See attached memo, p. 7. The committee recommends approval.

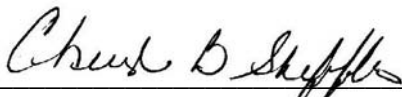
Information Only

1. The Finance Director provides February 28, 2010 financial statements. See attached, p. 8 – 12.
2. The Finance Director provides the Fund 10 Transfer report. See attached, p. 13 – 16.
3. The Finance Director provides the February 2010 Unreserved Fund Balance report. See attached, p. 17.
4. The Finance Director provides the Notice of Public Hearing for the Proposed Tax Rates for the 2010 Assessment Year. See attached, p. 18.

Respectfully submitted,
FINANCE COMMITTEE

Bill M. Ewing
Richard Shickle
Charles DeHaven
Richie Wilkins
Ron Hottle
Stephen Swiger

By



Cheryl B. Shiffler, Finance Director



U.S. Department of Homeland Security
UNITED STATES SECRET SERVICE

Washington, D.C. 20005

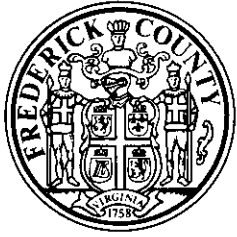
Robert T. Williamson
Sheriff
Frederick County Sheriff's Office
8010 Coverstone Drive
Winchester, VA 22602
(fax) 540-504-6402

Sheriff Williamson,

The Frederick County Sheriff's Office Computer Forensic Unit became a member of the United States Secret Service Washington Metro Electronic Crimes Task Force (ECTF) in 2007. ECTF members remain at their respective agencies, while able to access federal resources if needed. Investigator James Galbreath, currently assigned to the Task Force, has been federally deputized for service. Federal deputation allows for Investigator Galbreath and others to attend training free to federal law enforcement agents and deputized Task Force members. This decentralized task force also provides a number of other resources to member agencies to fight electronic crime. Specifically, the ECTF allocates funds to member agencies to reimburse costs associated with fighting electronic crime. The Frederick County Sheriff's Office has been allocated \$2,000 this fiscal year that should be utilized quickly. ECTF funds have been used in the past years by the Frederick County Sheriff's Office to purchase essential equipment including storage devices, necessary for case archival, and computer programs to find hidden data, such as child pornography. ECTF funds are disbursed electronically via direct deposit per the established agreement when receipts of qualified purchases are received by the ECTF coordinator in the Washington Field Office. Investigator Galbreath has completed the necessary reimbursement form and submitted the required receipts in the past years. We look forward to working together in the future.

Jeffrey W. Irvine
Special Agent in Charge
Washington Field Office

3102-5413-011
(new line item)



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

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

MEMORANDUM

To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County

Subject: Supplemental Budget Request for June 8, 2010
Democratic and Republican Primaries

Date: March 8, 2010

The Voter Registrar requests to be placed on the Fredrick County Finance Committee agenda for the Wednesday, March 17, 2010 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the June 8, 2010, Democratic and Republican Primary Elections (Copies Enclosed). The State Board of Elections will certify to all localities the actual primaries they will hold on Thursday, April 15, 2010.

The amount of the Supplemental Budget Request is \$ 26,421.50. This amount will cover all expenses related to the dual Primaries on June 8, 2010.

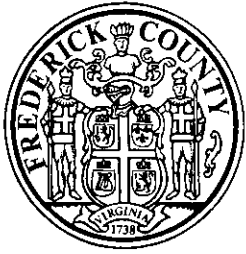
FREDERICK COUNTY FINANCE COMMITTEE
Meeting 3/17/2010

FREDERICK COUNTY ELECTORAL BOARD/VOTER REGISTRAR

SUPPLEMENTAL BUDGET REQUEST
JUNE 8, 2010
DEMOCRATIC & REPUBLICAN PRIMARIES

EXPENSES

POLLWORKERS	\$ 13,300.00	CODE 13010-1006-000-002
ELECTORAL BOARD	\$ 1,000.00	13010-5506-000-000
MACHINE PROGRAMMING & TRAINING	\$ 5,020.00	13010-3010-000-000
VOTING MACHINE ELECTION SUPPLIES	\$ 5,651.50	13010-3010-000-000
PRINTING	\$ 925.00	13010-3010-000-000
NEWSPAPER AD	\$ 250.00	13010-3007-000-000
FREIGHT & INSURANCE	\$ 275.00	13010-5204-000-000
<u>TOTAL</u>	<u>\$ 26,421.50</u>	



Department of Planning and Development
MEMORANDUM

540/665-5651
FAX: 540/665-6395

TO: Frederick County Finance Committee
FROM: Eric R. Lawrence, AICP, Planning Director *ERL*
SUBJECT: Request for Supplemental Appropriation of DHCD Grant Funds
DATE: March 8, 2010

In the fall of 2009, Frederick County was awarded a \$3,000 Community Development Block Grant (CDBG) Planning Grant (DHCD #09-PG-30PA) from the Virginia Department of Housing and Community Development (DHCD). This grant enabled the County to assess the merits of developing a community service facility with the Rose Memorial Foundation (RMF). Unfortunately after the assessment, RMF decided not to move forward with the facility.

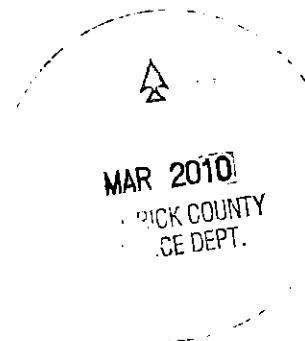
The assessment the County conducted was led by the Northern Shenandoah Valley Regional Commission (NSVRC) staff. As such, staff would request a supplemental appropriation to budget line 1224-3002-000-000 Professional Services so that the County may reimburse the NSVRC for their services.

Attached is the NSVRC invoice that we seek to pay utilizing the grant funds.

Staff is available should you have questions.

Attachment: NSVRC Invoice

ERL/bhd

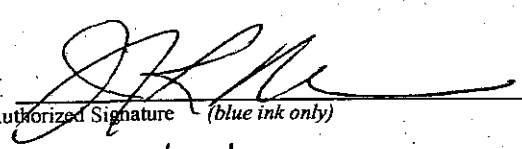


AGENCY NAME/DELIVERY ADDRESS
 Department of Housing & Community Development
 Project Management Office
 501 North Second Street
 Richmond, Virginia 23219

CONTRACT NUMBER 09-PG-30PA		DATE OF HUD REQUEST		REP APPROVAL	
DATE RECEIVED		BID REF./REQUISITION NO.		TERMS P.O.	
TFS#					
VENDOR INVOICE NO.		DUE DATE MO DAY YR		STATE REF NO. OR P.O. NO	AMOUNT PAID
MUST BE DELIVERED BY		INSIDE DELIVERY <input type="checkbox"/> (IF CHECKED)			
Name: Frederick County, VA					
Address: 107 North Kent Street					
City: Winchester					
State: VA		Zip: 22601			
Vendor ID: 5 4		6001290		Suffix	
VOUCHER NUMBER AND DATE					
TOTAL AMOUNT PAID					

PLEASE BE SURE TO INCLUDE ZIP CODE IN ALL ADDRESSES INVOICE TO ADDRESS
Bon Air Community Service Facility Project
Planning Grant #09-PG-30PA

GRANTEE NAME Frederick County		P.O. NUMBER	
INTRA-AGENCY CONTACT Todd Christensen		TELEPHONE (804) 371-7061	

DESCRIPTION	ACTIVITY	AMOUNT
<p align="center">CDBG PAYMENT REQUEST</p> <p>Request # <u>1</u></p> <p>Contract # <u>09-PG-30PA</u></p> <p>Project Name <u>Bon Air Project</u></p> <p>Payment covers expenditures through <u>1-27-10</u></p> <p>I certify this request is in accordance with terms and conditions of the referenced contract. The amount is correct and not in excess of current needs.</p> <p align="center"> Authorized Signature (blue ink only)</p> <p>Date Submitted <u>2/25/10</u></p> <p>Payment Approved _____ DHCD Project Management Office</p>	<p>Planning Grant Assessment Expenses</p>	<p>\$ 3,000.00</p>
TOTAL AMOUNT		3,000.00

certify that the P. O. Receiving Report (if applicable), Invoice, and Voucher are in agreement with the merchandise or service being paid for; and further, that computations and coding on the Voucher are correct and discounts taken are proper.

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	INITIAL AMOUNT			PROJECT		
			FUND	DET		PROG	SUB	ELE			PROJECT	TK	PH			
325	165		10	00		533	05	00	1431					5079		
COST CODE	FIPS	PSO	DRAWDOWN NUMBER			INVOICE			DUE DATE			REFERENCE DOC				
35						DATE			NUMBER			MM DD YY NUMBER SX				
DESCRIPTION						CURRENT DOCUMENT		SUBSIDIARY ACCOUNT		MULTI-PURPOSE		1099		CHECK IF CONTINUATION SHEET ATTACHED		
CDBG REQUEST #						NUMBER		SX								



103 East 6th Street
 Front Royal, Virginia 22630
 Phone: 540.636.8800
 Fax: 540.635.4147
 E-mail: nsvrc@shentel.net

NORTHERN SHENANDOAH VALLEY
 REGIONAL COMMISSION

INVOICE

Bill To: **Mr. John Riley, Jr. - County Administrator
 Frederick County Administration Offices
 107 N. Kent St.
 Winchester, VA 22601**

INVOICE NO.
10-123

DATE
 February 23, 2010

PLEASE PAY THIS AMOUNT: **\$2,367.55**

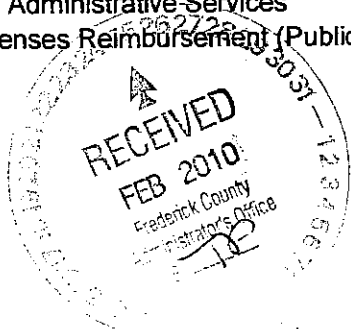
Make checks payable to: **Northern Shenandoah Valley Regional Commission**

(PLEASE REFERENCE ABOVE INVOICE NUMBER ON ALL CORRESPONDENCE.)

**Northern Shenandoah Valley Regional Commission
 103 E 6th St., Front Royal, VA 22630-3499**

TAXPAYER IDENTIFICATION NUMBER: 54-0891526
 For Billing Inquiries, please contact Shelley Owens at 540-636-8800

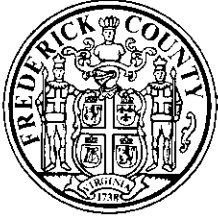
DESCRIPTION	AMOUNT
<i>Rose Memorial - Community Development Block Grant</i>	
2009/2010 Administrative Services	\$ 2,151.75
Direct Expenses Reimbursement (Public Notice / Printing)	\$ 215.80
TOTAL AMOUNT DUE: \$2,367.55	



4-010-~~013010~~¹²²⁴ 3002-600-000

Approved:
 Christopher Price, Executive Director

OK JM 2-25-10

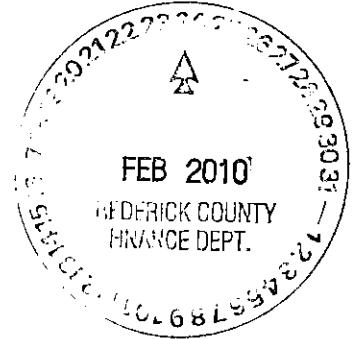


COUNTY of FREDERICK

Parks and Recreation Department
540-665-5678
FAX: 540-665-9687
www.fcprd.net
e-mail: fcprd@co.frederick.va.us

MEMO

To: Finance Department
From: Matthew G. Hott *MGH*
Subject: Check from NVR Homes
Date: February 24, 2010



The Parks and Recreation Commission is requesting the \$10,000 received from NVR Homes to partially satisfy the requirements for recreation units for the Dogwood Village subdivision be applied to the replacement of the Abex/Ruritan picnic shelter playground.

The playground equipment in this area is over 20 years old and with the age of the equipment, repair and replacement parts are becoming more difficult to obtain.

MGH/kcd

~~7109-8900-000~~

7110-8900-000

County of Frederick
 General Fund
 February 28, 2010

ASSETS	Notes:		Increase (Decrease)
	FY10 2/28/10	FY09 2/28/09	
Cash and Cash Equivalents	27,151,816.03	28,953,911.55	(1,802,095.52)
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,189,204.06	3,543,039.33	(353,835.27)
Streetslights	3,524.78	1,046.26	2,478.52
Commonwealth, Federal, 45 day Taxes	107,803.14	86,517.39	19,285.75
Due from Fred. Co. San. Auth.	734,939.23	752,980.07	(18,040.84)
Prepaid Postage	5,170.45	5,764.75	(594.30)
GL controls (est.rev / est. exp)	<u>(7,574,347.18)</u>	<u>(12,865,044.42)</u>	<u>5,290,697.24</u>
TOTAL ASSETS	<u>23,619,665.51</u>	<u>20,481,769.93</u>	<u>3,137,895.58</u>
LIABILITIES			
Accrued Liabilities	345,090.59	546,834.42	(201,743.83)
Performance Bonds Payable	1,626,466.07	893,133.70	733,332.37
Taxes Collected in Advance	123,410.18	168,205.84	(44,795.66)
Deferred Revenue	<u>3,248,597.21</u>	<u>3,604,929.71</u>	<u>(356,332.50)</u>
TOTAL LIABILITIES	5,343,564.05	5,213,103.67	130,460.38
EQUITY			
Fund Balance Reserved:			
Encumbrances General Fund	223,119.29	139,768.94	83,350.35
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	752,980.07	(18,040.84)
Employee Benefits	93,120.82	93,120.82	0.00
Historical Markers	16,973.27	16,749.10	224.17
Transportation Reserve	440,300.00	440,300.00	0.00
Animal Shelter (Samsell Estate)	233,761.27	221,561.27	12,200.00
Profitters	<u>1,860,766.54</u>	<u>1,256,370.74</u>	<u>604,395.80</u>
Economic Development	687.01	687.01	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>14,235,214.40</u>	<u>12,350,208.68</u>	<u>1,885,005.72</u>
TOTAL EQUITY	<u>18,276,101.46</u>	<u>15,268,666.26</u>	<u>3,007,435.20</u>
TOTAL LIAB. & EQUITY	<u>23,619,665.51</u>	<u>20,481,769.93</u>	<u>3,137,895.58</u>

*Lord Fairfax Development Center Acct. deducted \$249,624 | Health Insurance Deposits \$47,880.17
 *2/10 Receivables differences(misc.chgs.(61,764.23),veh.lic.7,261.86,dog tags(1261),decals(105)

(1) GL Controls	FY10	FY09	Incl/(Decrease)
Est.Revenue	124,002,987	123,891,507	111,481
Appropriations	-57,538,793	-57,523,837	-14,956
Est.Tr.to Other fds	-74,261,661	-79,372,483	5,110,822
Encumbrances	223,119	139,769	83,350
	-7,574,347	-12,865,044	5,290,697

(2) General Fund Purchase Orders

Outstanding@2/28/10

DEPARTMENT	Amount	Description
Clerk	13,254.00	Records Preservation
	44,996.64	Social Security Number Redaction
	672.60	Repair Parts
Fire & Rescue	3,021.58	Firefighting Boots
	3,578.80	Uniforms
	3,006.55	Communication System Upgrade
	13,687.00	Breathing Apparatus Cylinders
Sheriff	19,360.00	Ammunition
	4,750.00	Lightbar
	23,587.52	2010 Ford Explorer
Parks	4,323.60	Turf
	5,000.00	Revision/Sherando Trail
County Office Bldg.	83,881.00	Air Chiller for Bowman Library
Total	223,119.29	

(3) Proffer Information	Designated		
	SCHOOLS	PARKS	FIRE & RESCUE
@12/31/09	746,526.34	220,181.09	182,111.36
			TOTAL
			1,860,766.54

Designated Other Projects Detail

Trans.Imp.Rt.50	10,000.00
Administration	91,670.00
Bridges	40,300.00
Library	73,987.75
Sheriff	45,615.00
Stop Lights	26,000.00
Rt.277	162,375.00
Rt.11	250,000.00
Solid Waste	12,000.00
Total	711,947.75

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 February 28, 2010

REVENUES:	Appropriated	FY10 2/28/10 Actual	Budget Variance	FY09 2/28/09 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	35,103,991.40	(44,981,008.60)	34,558,731.18	545,260.22 (1)Spreadsheet Attached
Other local taxes	25,627,042.00	12,222,090.07	(13,404,951.93)	12,451,752.09	(229,662.02) (2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	619,317.49	(600,331.51)	949,367.33	(330,049.84) (3)Spreadsheet Attached
Revenue from use of money and property	880,048.45	164,013.72	(716,034.73)	599,010.40	(434,996.68) (4)Spreadsheet Attached
Charges for Services	2,402,424.00	1,325,467.93	(1,076,956.07)	1,376,661.53	(51,193.60)
Miscellaneous	1,056,128.21	267,546.54	(788,581.67)	365,201.14	(97,654.60)
Recovered Costs	1,826,588.00	976,185.27	(850,402.73)	1,662,063.23	(685,877.96)
Intergovernmental:					
Commonwealth	9,116,446.55	12,062,337.06	2,945,890.51	12,319,869.85	(257,532.79)
Federal	1,789,661.27	163,161.06	(1,626,500.21)	128,444.46	34,716.60
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	124,002,987.48	62,904,110.54	(61,098,876.94)	64,411,101.21	(1,506,990.67)

EXPENDITURES:

General Administration	9,062,102.86	5,422,420.66	3,639,682.20	5,706,501.69	(284,081.03)
Judicial Administration	2,344,258.08	1,292,697.79	1,051,560.29	1,305,788.82	(13,091.03)
Public Safety	24,751,200.65	14,327,667.05	10,423,533.60	15,757,762.22	(1,430,095.17)
Public Works	4,433,408.30	2,268,419.35	2,164,988.95	2,644,136.97	(375,717.62)
Health and Welfare	7,282,106.00	4,031,861.13	3,250,244.87	4,574,658.16	(542,797.03)
Education	62,770.00	47,077.50	15,692.50	55,385.25	(8,307.75)
Parks, Recreation, Culture	5,663,154.59	3,318,328.14	2,344,826.45	3,641,634.15	(323,306.01)
Community Development	2,091,391.00	1,107,721.70	983,669.30	1,407,501.62	(299,779.92)
TOTAL EXPENDITURES	55,690,391.48	31,816,193.32	23,874,198.16	35,093,368.88	(3,277,175.56)

OTHER FINANCING SOURCES (USES):

Operating transfers from / to	76,110,062.47	(39,705,986.70)	36,290,127.84	(39,385,496.33)	320,490.37
-------------------------------	---------------	-----------------	---------------	-----------------	------------

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

7,797,466.47 (8,618,069.48) (10,067,764.00) 1,449,694.52

Fund Balance per General Ledger

22,853,283.88 22,417,972.68 435,311.20

Fund Balance Adjusted to reflect Income Statement @2/28/10

14,235,214.40 12,350,208.68 1,885,005.72

(1) General Property Taxes	FY10	FY09	Increase/Decrease
Real Estate Taxes	20,209,482	20,118,454	91,028
Public Services	656,463	531,036	125,427
Personal Property	13,663,019	13,235,677	427,342
Penalties and Interest	472,556	513,528	-40,972
Credit Card Chgs./Delinq. Advertising	-9,316	-9,089	-227
Adm. Fees For Liens&Distress	111,786	169,125	-57,339
	35,103,991	34,558,731	545,260

(2) Other Local Taxes	FY10	FY09	Increase/Decrease
Local Sales Tax	4,536,366.38	4,680,666.46	-144,300.08
Communication Sales Tax	698,584.79	731,636.30	-33,051.51
Utility Taxes	1,547,295.56	1,573,272.26	-25,976.70
Business Licenses	2,078,188.14	2,078,376.33	-188.19
Motor Vehicle Licenses Fees	383,718.43	354,416.70	29,301.73
Auto Rental Tax	30,579.54	37,272.08	-6,692.54
Bank Stock	-8,854.00	28,896.50	-37,750.50
Recordation Taxes	799,487.83	852,224.28	-52,736.45
Meals Tax	1,911,211.86	1,881,403.07	29,808.79
Lodging Taxes	210,262.60	219,696.87	-9,434.27
Street Lights	11,372.64	13,889.24	-2,516.60
Star Fort Fees	23,876.30	0	23,876.30
Total	12,222,090.07	12,451,752.09	-229,662.02

(3) Permits & Privileges	FY10	FY09	Increase/Decrease
Dog Licenses	29,021.00	22,588.00	6,433.00
Land Use Application Fees	14,425.00	5,750.00	8,675.00
Transfer Fees	1,800.44	1,809.00	-8.56
Development Review Fees	178,737.94	403,478.77	-224,740.83
Building Permits	283,148.30	357,757.89	-74,609.59
2% State Fees	1,458.01	1898.17	-440.16 *1
Electrical Permits	45,234.80	71,853.00	-26,618.20
Plumbing Permits	8,030.00	16,635.00	-8,605.00
Mechanical Permits	29,167.00	40,632.50	-11,465.50
Sign Permits	2,520.00	2,570.00	-50.00
Permits for Commercial Burning	150.00	325.00	-175.00
Explosive Storage Permits	200.00	400.00	-200.00
Blasting Permits	105.00	270.00	-165.00
Annual Burning Permit	0.00	200.00	-200.00
Land Disturbance Permits	25,320.00	23,200.00	2,120.00
Total	619,317.49	949,367.33	-330,049.84

(4) Revenue from use of Money	FY10	FY09	Increase/Decrease
Property	70,468.47	528,866.52	-458,398.05 *2
	93,545.25	70,143.88	23,401.37
	164,013.72	599,010.40	-434,996.68

*1 the State Fees collected for building, electrical, plumbing, mechanical, and sign permits increased from 1.75 in FY09 to 2% in FY10

*2 The decrease on the investments can be attributed to a reduction in funds available to invest and lower interest rates. The LGIP rate at 2/28/10 was .22%.

County of Frederick
General Fund
February 28, 2010
Income Statement

Expenditures

The expenditures for FY10 decreased \$3,277,175.56. **Public Safety**, as a whole decreased \$1,430,095.17. Of that, the Sheriff's department decreased \$815,607.62 and includes a \$368,997.94 decrease in salaries and fringes and a \$ 520,042.80 decrease for purchase of motor vehicles.

Contributions to fire departments and rescue squads decreased \$221,891.69, Inspections decreased \$133,384.07, and Fire and Rescue decreased \$123,852.17. **Public Works** decreased \$375,717.62 and includes the following: \$ 225,532.09 decrease in refuse collection, \$33,642.66 decrease in disposal. **Parks, Recreation, and Culture** decreased \$323,306.01 and includes Parks decrease of \$136,518.25 in salaries and fringes. The contribution to the Regional Library decreased \$ 117,861.75. **Community Development** decreased \$299,779.92 and includes an Economic Development Commission decrease of \$151,345.38. The Soil and Water District salaries and fringes cost of \$151,909.06 was picked up by a participating locality.

Operating Transfers

Transfers increased	\$320,490.37	in FY10.		
	FY10	FY09	Increase(Decrease)	
Fringe Benefits (INS)	(65.62)	(135.43)	69.81	
School Operating	30,515,347.47	31,251,232.11	(735,884.64)	
Debt Service School	7,313,075.50	6,065,321.00	1,247,754.50	
Debt Service County	1,614,913.59	1,735,173.40	(120,359.81)	
Operational Transfers	262,715.76	333,905.25	(71,189.49)	
Total	39,705,986.80	39,385,496.33	320,490.37	

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2009-07-12	REASSESSMENT/BOARD OF ASSESSORS	MARSHALL & SWIFT GUIDE	12100 5401 000 000	000	OFFICE SUPPLIES	500.00-
	REASSESSMENT/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 CONV	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. PHRA 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	GYPSEY MOTH SUPPRESSION	UPGRADE LAPTOP	82020 5400 000 000	000	MATERIALS AND SUPPLIES	150.00-
	GYPSEY MOTH SUPPRESSION		82020 5401 000 000	000	OFFICE SUPPLIES	150.00
2009-10-09	FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SWINE FIU	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	500.00-
	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 OT&PT	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
	SHERIFF		31020 1005 000 001	001	OVERTIME	115,000.00-
	SHERIFF		31020 1007 000 000	000	INCENTIVE PAY	15,000.00-
	MAINTENANCE ADMINISTRATION		43010 1003 000 000	000	PART TIME/EXTRA HELP	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1005 000 000	000	OVERTIME	15,098.50-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-10-28	CLEARBROOK PARK	TO SEPARATE OT&FT	71090 1003 000 000			EXTRA HELP	80,700.00
	CLEARBROOK PARK		71090 1005 000 000			NO LONGER USED EXTRA HELP	80,700.00-
	SHERANDO PARK		71100 1003 000 000			COMPENSATION OF EXTRA HELP	80,013.00
	SHERANDO 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/ALLOCATE FT/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			DRUG 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
2009-12-08	COUNTY ATTORNEY	LITIGATION	12020 3002 000 000			PROFESSIONAL SERVICES - OTHER	5,000.00
	OTHER		12240 3002 000 000			PROFESSIONAL SERVICES-OTHER	5,000.00-
2009-12-16	GENERAL OPERATING FUND	CODE AMENDMENTS AND TELEVISION	11010 5506 000 000			TRAVEL	2,500.00-
	GENERAL OPERATING FUND		11010 3002 000 000			PROFESSIONAL SERVICES-OTHER	2,500.00
2009-12-16	INFORMATION TECHNOLOGY	POWER OUTLETS/SERVER ROOM &RAC	12200 5506 000 003			TRAVEL - NETWORK	502.72-
	INFORMATION TECHNOLOGY		12200 5413 000 003			OTHER OPERATING SUPPLIES-NETWORK	502.72
2009-12-16	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 5407 000 000			REPAIR AND MAINTENANCE SUPPL	1,200.00-
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	1,200.00
	FIRE AND RESCUE		35050 3010 000 000			OTHER CONTRACTUAL SERVICES	4,000.00-
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	4,000.00
	FIRE AND RESCUE		35050 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	7,000.00-
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	7,000.00
2009-12-16	REFUSE COLLECTION	SET UP UNIFORMS SEPARATELY	42030 5405 000 000			LAUNDRY/HOUSEKEEPING SUPPLIES	450.00-
	REFUSE COLLECTION		42030 5410 000 000			UNIFORMS	450.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-12-16	COUNTY OFFICE BUILDINGS/COURT	ELECTRICAL ENGINEERING UPS SYS	43040	3010	000 000	OTHER CONTRACTUAL SERVICES	2,340.00
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000 000	PROFESSIONAL SERVICES-OTHER	2,340.00
2009-12-28	GENERAL ENGINEERING/ADMINISTRATION	MAJOR REPAIRS TO VEHICLES	42010	4003	000 002	CENTRAL STORES - GASOLINE	2,000.00
	GENERAL ENGINEERING/ADMINISTRATION		42010	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	2,000.00
2010-01-20	JUVENILE AND DOMESTIC COURT	OFFICE SUPPLIES	21050	5204	000 000	POSTAGE AND TELEPHONE	600.00
	JUVENILE AND DOMESTIC COURT		21050	5401	000 000	OFFICE SUPPLIES	600.00
2010-01-22	INFORMATION TECHNOLOGY	GIS DATA STORAGE SERVER	12200	5506	000 002	TRAVEL - GIS	3,000.00
	INFORMATION TECHNOLOGY		12200	5413	000 002	OTHER OPERATING SUPPLIES GIS	3,000.00
2010-02-04	COMMISSIONER OF THE REVENUE	PRINTER REPAIR	12090	3006	000 000	PRINTING AND BINDING	600.00
	REASSESSMENT/BOARD OF ASSESSORS		12100	3004	000 001	REPAIR AND MAINTENANCE-EQUIP.	600.00
2010-02-09	COUNTY ATTORNEY	SOFTWARE UPGRADES	12020	5413	000 000	OTHER OPERATING	71.17
	COUNTY ATTORNEY		12020	5401	000 000	OFFICE SUPPLIES	71.17
2010-02-09	COUNTY ATTORNEY	SUBSCRIPTION INCREASES	12020	5413	000 000	OTHER OPERATING	47.92
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	47.92
2010-02-12	ELECTORAL BOARD AND OFFICIALS	NEWSPAPER SUBSCRIPTION	13010	5401	000 000	OFFICE SUPPLIES	24.00
	ELECTORAL BOARD AND OFFICIALS		13010	5411	000 000	BOOKS AND SUBSCRIPTIONS	24.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	BOOKS AND SUBSCRIPTIONS	81020	3007	000 000	ADVERTISING	1,200.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5411	000 000	BOOKS AND SUBSCRIPTIONS	1,200.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	DOES AND MEMBERSHIPS	81020	3002	000 000	PROFESSIONAL SERVICES - OTHER	400.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5801	000 000	DUES & MEMBERSHIPS	400.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	81020	3002	000 006	PROF SERV -ISO/RETRAINING ASST.	2,500.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
2010-02-22	SHERIFF	APPLICANT PHYSICALS, TESTS,	31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	1,000.00
	SHERIFF		31020	3001	000 000	PROFESSIONAL HEALTH SERVICES	1,000.00
2010-02-23	PLANNING	COPIER PAPER	81010	5401	000 000	OFFICE SUPPLIES	100.00
	PLANNING		81010	5401	000 002	OFFICE SUPPLIES-COPIER	100.00
2010-02-24	CLERK OF THE CIRCUIT COURT	REPLACEMENT DEED BOOK BINDER	21060	5401	000 000	OFFICE SUPPLIES	1,000.00
	CLERK OF THE CIRCUIT COURT		21060	3006	000 000	PRINTING AND BINDING	1,000.00
2010-02-24	FIRE AND RESCUE	FIREFIGHTER BREATHING APPARATU	35050	3006	000 000	PRINTING AND BINDING	2,500.00
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
	FIRE AND RESCUE		35050	5410	000 000	UNIFORMS & WEARING APPAREL	7,000.00
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	7,000.00
2010-03-08	COUNTY ADMINISTRATOR	HARDWARE UPGRADE	12010	5506	000 000	TRAVEL	2,500.00
2010-03-08	COUNTY ATTORNEY	SUBSCRIPTION INCREASE	12020	5413	000 000	OTHER OPERATING	50.00
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	50.00
2010-03-08	HUMAN RESOURCES	HR SOFTWARE PURCHASE	12030	3007	000 000	ADVERTISING	17,000.00
	HUMAN RESOURCES		12030	5413	000 000	OTHER OPERATING SUPPLIES	17,000.00
2010-03-08	INFORMATION TECHNOLOGY	HARDWARE UPGRADE	12200	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2010-03-08	COUNTY OFFICE BUILDINGS/COURT	ENGINEERING COST/COMPUTER ROOM	43040 3010 000 000		000	OTHER CONTRACTUAL SERVICES	2,160.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000		000	PROFESSIONAL SERVICES-OTHER	2,160.00
2010-03-09	GENERAL OPERATING FUND	ED. MEETING TELEVISIONING COSTS	11010 3005 000 000		000	MAINTENANCE SERVICE CONTRACTS	2,000.00-
	GENERAL OPERATING FUND		11010 3002 000 000		000	PROFESSIONAL SERVICES-OTHER	2,000.00

*** END OF REPORT ***

**County of Frederick, VA
Report on Unreserved Fund Balance
February 2010**

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)	
Return unspent FY09 grant funds	(7,200)	
Fire station PPEA carryforward	(50,000)	
	<hr/>	
		(2,927,424)
 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)	
EDC incentive - Fisher	(90,000)	
Bowman Library chiller replacement	(83,881)	
Legal fees	(50,000)	
Server room reconfiguration	(10,530)	
		<hr/>
		(248,464)
 Fund Balance, February 2010		 <u><u>22,853,284</u></u>

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

The Board of Supervisors of Frederick County invite comments on the Proposed Tax Rates for the 2010 Assessment year. Verbal comments may be presented at the Public Hearing scheduled at:

7:15 p.m., Wednesday, March 24, 2010 at County Administration Office Building

For the purpose of the public hearing on March 24, 2010, written comments may be mailed to the Office of the County Administrator, 107 North Kent Street, Winchester, Virginia 22601, or may be presented to the Board at its public hearing. Anyone wishing to address the Board on March 24, 2010, is encouraged to call the County Administrator's office (665-5600) and have their name placed on a speaker list.

TAX RATES
(Rate per \$100)

	REAL ESTATE	PERSONAL PROPERTY
Assessment Year - 2010	0.51	4.86
Volunteer Firefighters	0.51	2.25

A tax rate of 42 1/2 cents per \$100 of assessed value will be applied to airplanes with a gross weight of less than 20,000 GVW, and a rate of 42 1/2 cents per \$100 of assessed value will be applied to airplanes with a gross weight of greater than 20,000 GVW and zero tax to be applied to antique vehicles. Mobile homes will be taxed at the real estate rate. Meals tax is proposed at 4% of gross receipts. Transient Occupancy Tax will be taxed at 2% of gross receipts. The Business and Professional Occupational License rates are as follows: contractors 16 cents per \$100 of gross receipts, retail sales 20 cents per \$100 of gross receipts, financial, real estate and professional services 58 cents per \$100 of gross receipts, repair, personal and business services 36 cents per \$100 of gross receipts, wholesale 5 cents per \$100 of purchases, other businesses and professional occupations to be taxed at current rates as set forth in Chapter 158, Article XVIII of the County Code, and the rate of \$2.00 on declining values to be applied to machinery and tools and contract carrier classified vehicles. All other tax rates, as set out in Chapter 158 of the County Code to remain unchanged.

MACHINERY & TOOL TAX
(Effective Jan. 1, 1993)

YEAR	ASSESSMENT RATIO	TAX RATE
1	60%	2.00
2	50%	2.00
3	40%	2.00
4	30%	2.00

Assessment ratio holds at 30% for life of equipment

Vehicle License Tax

Vehicle	Motorcycle
\$25	\$10

SANITARY LANDFILL FEES

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

SHAWNEELAND SANITARY DISTRICT TAXES

- \$180 Unimproved Lots
 - \$450 Improved Lots
 - \$180 Unimproved - External Users
 - \$450 Improved - External Users
- (\$20 increase for unimproved lots; \$80 increase for improved lots)

STAR FORT SUBDIVISION TAXES/FEES

\$60 PER LOT

CHERYL B. SHIFFLER
FINANCE DIRECTOR
FREDERICK COUNTY, VIRGINIA