



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: May 16, 2012
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 16, 2012 at 8:00 a.m. All members were present. (b) Items 2, 3, and 5 were approved under consent agenda.

1. The NRADC Superintendent requests an NRADC Fund supplemental appropriation in the amount of \$120,000 for the payment of unanticipated inmate medical expenses. The request has been approved by the Regional Jail Authority. See attached memo, p. 4. The committee recommends approval.
2. (b) The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$4,724.56. This amount represents grant proceeds for environmental education outreach. No local funds required. See attached memo, p. 5.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$149. This amount represents donations to the K-9 division and the Honor Guard. No local funds required. See attached memos, p. 6 – 7.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$39,650 from available proffer funds. This amount represents funds needed for the purchase of hardware and software to establish a secure network system between the Public Safety Building and the mobile units. See attached memo, p. 8. The committee recommends approval.

5. (C) The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,723.31. This amount represents the quarterly reimbursement for a federal grant. No local funds required. See attached memo, p. 9.
6. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$20,707.31. This amount represents revenue collected in excess of budgeted amounts to be used for overtime, SCBA parts/repairs, the RIT house and the unexpected Line of Duty death. See attached memo, p. 10. The committee recommends approval.
7. The Assistant County Administrator requests an FY13 General Fund supplemental appropriation in the amount of \$54,256.66. This amount represents a carry forward of the unused balance of appropriated proffer funds for the construction of overflow parking at the Bowman Library. The library is requesting access to these remaining funds for the construction of a multi-use path between Lakeside Drive and the Bowman Library. See attached information, p. 11 – 13. The committee recommends approval.
8. The FCPS Executive Director of Finance requests a General Fund and a School Construction Fund supplemental appropriation in the amount of \$1,500,000 with reimbursement from the fall bond sale for the partial structural renovation project at JWHS (resolution attached). See attached memo, p. 14 – 15. The committee recommends approval of the School Construction Fund supplemental appropriation only and the approval of the reimbursement resolution.
9. The FCPS Executive Director of Finance requests the following:
 - a. Recommendation on the MOU for the Provision of Vehicle Maintenance Services. The committee recommends postponement.
 - b. Public hearing for an FY13 Consolidated Services Fund supplemental appropriation in the amount of \$3,756,800 (no local funds). The committee recommends advertising for public hearing an FY13 Consolidated Services Fund supplemental appropriation in the amount of \$2.7 million.

- c. FY13 General Fund and Consolidated Services Fund supplemental appropriation in the amount of \$67,000 for startup funds (local funds required). The committee recommends postponement.

See attached information, p. 16 – 34.

10. Staff is seeking discussion on the VRS rate to be adopted by resolution. See attached information, p. 35 – 44. The committee recommends adoption of the Employer Contribution Rates resolution with the Certified Rate of 12.93% and the Member Contribution resolution at the Employee Paid Member Contribution Rate of 5% for all employees.

INFORMATION ONLY

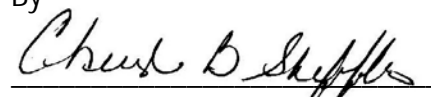
1. The Cash Proffer Policy is provided. See attached, p. 45.
2. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 46 – 51.
3. The Finance Director provides and FY12 Unreserved Fund Balance report. See attached, p. 52.
4. The Finance Director provides financial statements for the period ending April 30, 2012. See attached, p. 53 – 6 .

Respectfully submitted,

FINANCE COMMITTEE

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

By


Cheryl B. Shiffler, Finance Director

Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Bruce R. Conover, Superintendent

A handwritten signature in black ink, appearing to read "Bruce R. Conover", is written over the printed name in the "FROM" field.

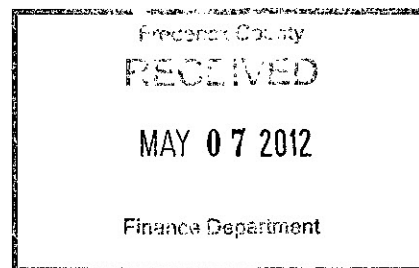
DATE: May 3, 2012

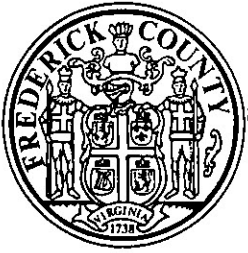
SUBJECT: Fund Balance Transfer Request

Request approval to transfer \$120,000 from Unreserved Fund Balance, 11-000240-2530 to Professional Health Services, 4-011-033010-3001-000 as approved May 3, 2012 by the Regional Jail Authority.

The transfer replenishes the expenditure line to facilitate payment for unanticipated inmate medical expenses from professional health care providers.

Thank you for considering this request.





COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

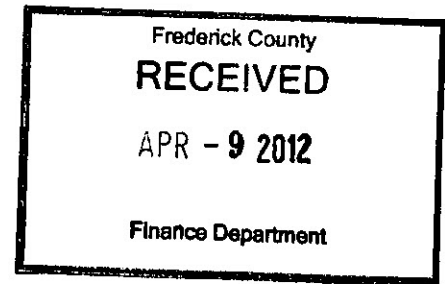
TO: Cheryl B. Shiffler
Director of Finance

FROM: Gloria M. Puffinburger
Solid Waste Manager *gmp*

THROUGH: Harvey E. Strawsnyder, Jr., P.E. *HES.*
Director of Public Works

RE: Expenditure Reimbursement;
Transfer of Grant Funds

DATE: April 6, 2012



Please transfer \$4,724.56 from code 100 G (3-010-024040-0017) into line item 10-4203-3010-00 in the Refuse Collection budget.

Funds are a reimbursement from the Virginia Department of Mines, Minerals and Energy and represent grant proceeds for environmental education outreach.

If you have any questions, please contact Gloria Puffinburger, solid waste manager, at Extension 8219.

HES/gmp

cc: file

C.S. 4/23/12

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 : Donations to Department
DATE : May 3, 2012

Attached please find checks totaling \$99.00. These checks are donations to the department's K-9 division.

Please post this amount to 3-010-018990-0006 (10CR). A separate memo will be sent to Finance requesting this amount be appropriated into our operating budget.

Thank you.

4-010-31020-5402-000-001

RTW/asw

Attachments

Cc: Finance

C.S. 5/9/12

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 : Donation to Department
DATE : May 3, 2012

Attached please find an endorsed check in the amount of \$50.00 made payable to the Frederick County Sheriff's Office – Honor Guard.

We are requesting this amount be posted to 3-010-018990-0006 (10CR). A separate memo will be sent to Finance requesting this amount be appropriated into our operating budget.

Thank you.

4-010-31020-5409-000-000

RTW/asw

Attachment

Cc: Finance

C.S. 5/9/12

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 : Cheryl Shiffler, Director - Finance Department
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Proffers Fund - Appropriation
DATE : May 9, 2012

We are requesting \$39,650.00 from the proffers available to the Frederick County Sheriff's Office be appropriated into our operating budget line of 3102-5401-000. This amount will be needed for the purchase of hardware and software necessary to establish a secure network system between the public safety building and our mobile units.

We understand that four written quotes and a purchase order requisition are needed before this purchase can be made. We have obtained two quotes and are in the process of obtaining the additional two quotes.

Thank you.

RTW/asw

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 : Cheryl Shiffler, Director - Finance Department
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Supplemental Appropriation
DATE : May 9, 2012

We are requesting a supplemental appropriation in the amount of \$11,723.31 in budget line 3102-3002-002 to cover the quarterly reimbursement for federal grant 2009 D1-BX-0172.

No local funds are needed. There is money available in the federal grant to reimburse Frederick County. This quarterly payment will close out grant 2009 D1-BX-0172.

Thank you.

RTW/asw

3-010-033010-0025



MEMORANDUM

Dennis D. Linaburg
Fire Chief

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request For Supplemental Appropriation

DATE: May 8, 2012

I feel it necessary at this time to request a supplemental appropriation in the amount of \$20,707.31 in order to accomplish and or address several critical items which I detail as follows:

The Frederick County Fire and Rescue Department in collaboration with the Frederick County Volunteer Fire and Rescue Companies have undertaken the building of a RIT House (Rapid Intervention Team) Training Facility. This facility is utilized to prepare a team of specially trained firefighters to rescue down, trapped or lost firefighters from IDLH (Immediate Danger to Life and Health) environments. This being a project that was not budgeted for has caused us to almost deplete the allocated amount budgeted for line item 3505-5413-000 Other Operating Supplies. This is a project which was carried forward into this year but has been completed. The completion of this project along with the unexpected Line of Duty Death caused some unanticipated expenses. We are requesting that the funds available in our Fire School Programs revenue line item 010-019110-0040 be appropriated for these expenses.
Cost: \$15,669.53

We also request reimbursement to our line item 3505-5407-000 Repair and Maintenance – Supplies. SCBA parts are utilized for repair and maintenance to SCBA (Self Contained Breathing Apparatus) for the Frederick County Scott In-house Repair Center which continues to be a cost effective means to repair and maintain not only the department's SCBA but those of the volunteer companies as well. With this purpose in mind we request \$1963.26 from revenue line item 010-016170-0001 SCBA Parts/Repair be reimbursed to 3505-5407-000.
Cost: \$1,963.26

It is necessary at this time to request a transfer of \$3,074.52 from revenue line item 010-024040-0051 F/R OEMS Reimbursements to our line item 3505-1005-000 Overtime. We request these funds to cover the shortfall resulting from unexpected FMLA, light duty due to injury and illness, and mandatory training which results in unanticipated overtime expenses.
Cost: \$3,074.52

Total Transfers: \$20,707.31

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

DDL:jlc
Attachments: (3)
Cc: File



MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

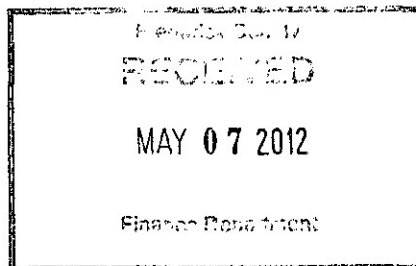
TO: Finance Committee
FROM: Kris C. Tierney, Assistant County Administrator *KCT*
RE: Request from Handley Regional Library for Proffer Funds
DATE: April 30, 2012

Attached is a memorandum from Trish Ridgeway, Director of the Handley Regional Library requesting access to proffer funds to be utilized for the construction of a "multi-use" path at Bowman Library. The proposed path would provide access from Lakeside Drive to the branch library. This project description from the County's CIP is attached.

Members may recall that \$83,000 was appropriated last year for the construction of overflow parking at the library. The project was completed well under budget and \$54,256.66 remains of the appropriation. It's believed that the proposed path (and associated bridge over the large drainage channel) can be constructed with the remaining funds. (An additional \$12,088.93 of proffered funds remains unappropriated and earmarked for library use.)

In accordance with the County's proffer policy the request is being brought to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of the funds for the requested purpose.

Please let me know if I can answer any questions.





A Public Library Serving Winchester, Frederick and Clarke Counties

April 25, 2012

To: Kris Tierney, Assistant County Administrator
Frederick County
From: Trish Ridgeway, Director,
Handley Regional Library
Subject: Multi-use path for Bowman Library

Thank you and Ed Strawsnyder for your assistance in fleshing out this project. I am formally requesting the use of proffer funds to pay for the construction of a multi-use path at Bowman Library. The path will extend from Lakeside Drive, go across a small overpass/bridge over the culvert and then to the Bowman Library parking lot. It would pass directly next to the fence that encloses the occasional-use parking lot where Ed has proposed an opening in the fence to create a safer path to the library from that lot as well.

Since the library has opened, we have seen the need for a safe path from Lakeside Drive to Bowman. Children and adults on bicycles, people on foot, mothers with strollers, and even occasionally people in wheelchairs use Tasker Road to reach the library from Lakeside Drive. The speed limit in this area of Tasker is 35 mph, which is fast when people are moving along the side of the road and, of course, many cars go faster. This path, as designed by Ed, will provide a safe means for people to reach the library or for those just seeking exercise.

Thanks again.

www.handleyregional.org Email: hhref@handleyregional.org

Library Administration
P.O. Box 58
Winchester, VA 22604
(540) 662-9041
Fax (540) 662-9053

Clarke County Library
101 Chalmers Court, Suite C
Berryville, VA 22611
(540) 955-5144
Fax (540) 955-3655

The Handley Library
100 West Piccadilly Street
Winchester, VA 22601
(540) 662-9041
Fax (540) 722-4769

Mary Jane & James L. Bowman Library
P.O. Box 1300
871 Tasker Road
Stephens City, VA 22655
(540) 869-9000
Fax (540) 869-9001

**2012-2013 CAPITAL IMPROVEMENTS PLAN
INDIVIDUAL DESCRIPTION AND JUSTIFICATION FORM**

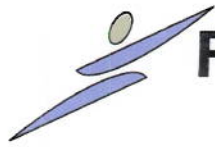
Return to: Department of Planning and Development
Frederick County, VA

Project Name: **Parking Lot and Sidewalk addition at Bowman Library, Phase 2.**
Date Prepared: **Oct. 17, 2011** Agency: **Handley Regional Library**
Agency Contact Person: Trish Ridgeway Phone Number: 662-9041, ext .14
Location of Project: **Stephens City** Magisterial District: **Shawnee**

Project Description: Give a brief (1-2) paragraph description of what the project includes. Provide basic information, such as the location, size, acreage, floor area, capacity, etc.

The parking lot addition is nearly completed.

Phase 2, a sidewalk at Bowman Library, has been revised to reflect Frederick County's emphasis on complete streets. A 10-foot-wide, 640-linear-foot shared use path will provide a safe means for people to reach Bowman Library by foot or bicycle from Lakeside Drive. (A *Shared Use Path* is a bikeway that is physically separated from motorized vehicular traffic by an open space or barrier and is located either within the highway right-of-way or within a separate right-of-way. Shared-use paths may also be used by pedestrians, skaters, users of wheel chairs or wheel chair conveyances, joggers, and other non-motorized users (Code of Virginia § 46.2-100)).



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: May 10, 2012
TO: Cheryl Shiffler, Frederick County Finance Director
FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*
SUBJECT: James Wood High School - Partial Structural Renovation

On Tuesday, May 15, 2012, the School Board is scheduled to consider the action items listed below concerning the partial structural renovation of James Wood High School, which involves the demolition and reconstruction of three walls, the replacement of the building fascia, and the potential replacement of the auxiliary gym floor. Currently, the walls are braced, but no school or community activities can be conducted in the auditorium and auxiliary gym areas of the building.

If approved by the School Board on the 15th, the following actions are requested of the Board of Supervisors so work can begin immediately thereafter. The project is expected to be completed by early fall. I am requesting advance placement on the County Finance Committee agenda for Wednesday, May 16th, at which time I will confirm the School Board's approval of these requested actions.

FY2012 Budget Adjustment to the School Construction Fund

Approval is requested for a FY2012 budget adjustment to the school construction fund in the amount of \$1,500,000 for the James Wood High School partial structural renovation project.

Reimbursement Resolution

It is anticipated that the desired funding for this project be through the Virginia Public School Authority fall bond sale. Approval is requested for the attached reimbursement resolution declaring the County's intention to pay the costs of this project, then to reimburse itself from the proceeds of a future bond sale.

Thank you for your consideration.

Attachment (1) - Reimbursement Resolution

C: David T. Sovine, Ed.D., Superintendent

RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE COUNTY OF FREDERICK, VIRGINIA
DECLARING ITS INTENTION TO REIMBURSE ITSELF
FROM THE PROCEEDS OF ONE OR MORE FINANCINGS
FOR CERTAIN COSTS OF CAPITAL IMPROVEMENTS
FOR PUBLIC SCHOOL PURPOSES

The County of Frederick, Virginia (the "County") has determined that it may be necessary or desirable to advance money to pay the costs of certain capital improvements for public school purposes, specifically for the partial renovation of James Wood High School (the "Project").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF FREDERICK, VIRGINIA:

1. The Board of Supervisors adopts this declaration of official intent under Treasury Regulations Section 1.150-2.
2. The Board of Supervisors reasonably expects to reimburse advances made or to be made by the County to pay the costs of the Project from the proceeds of one or more financings. The maximum amount of financing expected to be issued for the Project is \$ 1,500,000.
3. This resolution shall take effect immediately upon its adoption.

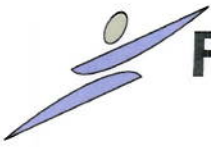
The foregoing resolution was adopted by the Board of Supervisors at its meeting on May 23, 2012 by the following roll call vote:

<u>Member</u>	<u>Vote</u>	<u>Member</u>	<u>Vote</u>
Richard C. Shickle		Gary A. Lofton	
Gene E. Fisher		Christopher E. Collins	
Charles S. DeHaven		Bill M. Ewing	
Ross P. Spicer			

Absent:

John R. Riley, Jr., Clerk, Board of Supervisors,
County of Frederick, Virginia

Resolution No.:



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: May 10, 2012

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Lisa K. Frye, Executive Director of Finance

SUBJECT: Resolution and Actions Concerning the Provision of Vehicle Maintenance Services by the School Division to the County

Please place the following items on the agenda of the County Finance Committee scheduled for Wednesday, May 16th.

Board Resolution

On May 1, 2012, the School Board approved the attached Resolution for the Memorandum of Agreement for the Provision of Vehicle Maintenance Services, under which the school division will offer vehicle services to the county's vehicle fleet of cars and trucks. Board of Supervisors approval of the resolution will provide for the option for county departments.

Request for FY13 Budget Adjustment to the Consolidated Services Fund

On Tuesday, May 15, 2012, the School Board is scheduled to consider a budget adjustment to the Consolidated Services Fund in the amount of \$3,756,800. This amount is the estimated dollar volume of the services that could be provided under the agreement. It includes a combination of almost \$2 million in fuel sales and over \$1.7 million in sales of services and parts to the user departments of both entities. Approval by the Board of Supervisors is requested. No additional local dollars are requested; rather, the fund revenues are made up of billings to the user departments.

Request for FY13 Startup Funds

Start-up funds of \$67,000 are requested to be transferred to the Consolidated Services Fund from the county's General Fund at July 1, 2012. These funds will protect the school division from exceeding cash balances by yearend should the billing rates be insufficient to cover the actual cost of operations due to the discounted billing rate made available to the county under the draft agreement. Further, it is proposed that any remaining portion of these initial funds after the fourth fiscal year (June 30, 2016) be returned to the county's General Fund.

Attachments:

- Resolution for the Memorandum of Agreement
- Copy of the Memorandum of Agreement

C: David T. Sovine, Ed.D., Superintendent

**Resolution for the
VEHICLE MAINTENANCE SERVICES
MEMORANDUM OF AGREEMENT
SCHOOL BOARD of FREDERICK COUNTY, VIRGINIA
and the
FREDERICK COUNTY BOARD OF SUPERVISORS**

This agreement, dated as of _____, is entered into by and between the School Board of Frederick County, Virginia, hereinafter referred to as "School Board," and the Frederick County Board of Supervisors, hereinafter referred to as "County."

BACKGROUND:

The School Board and the County have approved the construction of a new transportation facility for the maintenance and dispatch of the school division bus and vehicle fleet. The new facility will provide greater efficiency and effectiveness to the operations of the school division.

Each party to this agreement agrees to the greatest extent possible and without jeopardizing the educational program, the use of the transportation facility and the provision of services by school staff who possess the appropriate expertise to service County vehicles is in the public interest.

AGREEMENT:

The School Board agrees to use and sustain its transportation facility and staff capabilities for the provision of certain vehicle services to the County.

Recognizing the School Board's commitment of resources necessary for County services, the County agrees that the School Board will be the preferred provider for vehicle maintenance services for County departments.

This agreement shall be accounted for in the Consolidated Services Fund maintained by the School Board and in which revenues are comprised primarily from service billings to the departments of the County and School Board. The County agrees to appropriate funds necessary for the operation of the transportation facility, and further agrees to allow the accumulation of a fund balance in order to fund future capital equipment costs, as needed, to perform vehicle maintenance services.

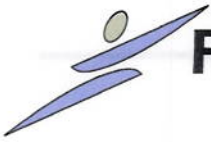
This agreement shall be administered by the designated staff of the School Board and County under the direction of the Superintendent of Schools and County Administrator and contains mutual promises as well as an understanding of the exchange of good and valuable consideration.

Frederick County School Board
Stuart A. Wolk, Chairman

Frederick County Board of Supervisors
Richard C. Shickle, Chairman

Date

Date



Frederick County Public Schools

... to ensure all students an excellent education

FREDERICK COUNTY PUBLIC SCHOOLS VEHICLE MAINTENANCE SERVICES MEMORANDUM OF AGREEMENT

Version 1.10

5/1/2012

VERSION HISTORY

Version Number	Drafted By	Revision Date	Description of Change
1.0	Lisa Frye, Josh Higdon	6/22/2011	Initial Draft of MOA
1.1	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi, Wayne Lee	9/6/2011	Subsequent revisions to initial draft.
1.2	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi	9/22/2011	Subsequent revisions to initial draft.
1.3	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi	10/24/2011	Subsequent revisions to initial draft.
1.4	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi	11/28/2011	Subsequent revisions to initial draft.
1.5	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi	12/5/2011	Subsequent revisions to initial draft.
1.6	Lisa Frye, Josh Higdon, Andy Eaton, Chuck Puglisi	2/6/2012	Subsequent revisions to initial draft.
1.7	Lisa Frye, Josh Higdon	2/14/2012	Revisions resulting from Brown, Edwards & Co., LLC review.
1.8	Lisa Frye, Josh Higdon	3/28/2012	Revisions based on 1 st round discussions w/County and NON-exclusivity.
1.9	Lisa Frye	4/4/2012	Fine tuning language regarding exclusive vs. preferred.
2.0	Lisa Frye	5/1/2012	Reflect changes to 1.5 and 2.12

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1 GENERAL PROVISIONS

1.1 PURPOSE OF MEMORANDUM OF AGREEMENT

The purpose of this Agreement, between the *School Board of Frederick County, Virginia*, hereinafter referred to as "FCPS", and the *Frederick County Board of Supervisors*, hereinafter referred to as "County", is to specify the details for the provision of vehicle maintenance services. This Agreement is enabled through the resolution passed by FCPS on (insert date) and the County on (insert date of resolution).

1.2 SCOPE

The scope of the services to be provided through this Agreement includes FCPS transportation department providing vehicle maintenance services as defined herein to Frederick County departments. Upon request by a County department, FCPS shall provide specified vehicle maintenance services to the County at an agreed upon level of service. The County shall reimburse FCPS for services provided.

1.3 GUIDING PRINCIPLES

FCPS and the County mutually agree:

- a) To the provision of the highest level of vehicle maintenance service at the lowest possible cost
- b) To seek ways to reduce maintenance costs and downtime
- c) To share information
- d) To provide as much advance notice as possible of any changes that could affect the other agency
- e) To respond to all questions and requests in a timely manner
- f) To report all vehicle problems promptly
- g) To ensure every vehicle is in a safe and road worthy condition prior to operating

1.4 AUDIENCE

The intended audience for this agreement is the FCPS transportation department as the service provider and Frederick County Government departments as the recipient of services.

1.5 TERM AND TERMINATION

The term of this agreement shall take effect on an agreed upon date determined by both parties approximately thirty days from the date the school division begins operations at the new transportation facility located on Rt. 522 South of Winchester, Virginia.

This agreement shall continue indefinitely. Should either party desire to terminate this agreement, the terminating party shall deliver advance written notice to the other party on or before January 1st, in order to terminate the agreement effective the beginning of the next fiscal year, on July 1st.

1.6 CONTRACT ADMINISTRATION

The administration of this Agreement shall fall under the operational direction of the following persons; For FCPS: Fleet Manager (primary contact), Director of Transportation, and Assistant Superintendent of Administration. For County: _____ Designee (primary contact) and _____.

Authorizing representatives for each party to this agreement are the Superintendent of Schools and County Administrator.

1.7 COMMUNICATION AND INFORMATION DISSEMINATION

During the course of this agreement, both parties shall strive for full and open communication. All information that is to be disseminated during the performance of this agreement shall be communicated through the primary contacts designated in Section 1.6.

At least annually all the operational representatives designated above from both FCPS and the County shall meet to discuss issues relating to this agreement. Any recommendations for changes to this agreement shall be expressed in writing and shall be circulated for review and approved by each party's authorizing representative prior to being added to the agreement. All changes to the agreement shall be copied in writing to all representatives listed in Section 1.6.

1.8 DISPUTE RESOLUTION

All disputes and differences that may arise between FCPS and the County with respect to any matters relating to this Agreement will be resolved in accordance with the dispute resolution procedures set forth below.

Step 1: The first step in resolving a dispute will be to present the dispute in writing to the contract administrators for both FCPS and the County. Upon receipt of the dispute notice, the contract administrators will promptly meet in good faith, recognizing FCPS' and the County's mutual interests, and attempt to reach a just and equitable solution, which is acceptable to both parties.

Step 2: If the contract administrators cannot resolve the dispute within thirty (30) days after the date of the original dispute notice, then they shall forward the dispute notice to the County Administrator and Superintendent of Schools, or their designees. The County Administrator and Superintendent of Schools, or their designees, will promptly meet in good faith and reach a just and equitable solution which is acceptable to both parties.

1.9 LEVEL OF SERVICE

FCPS agrees to provide a level of service (LOS) reflected herein. Should the County desire that FCPS provide services either different in kind or at a higher level than contemplated herein, the County contract administrators shall make written request to the FCPS contract administrators. Any agreement modification to the LOS shall be expressed in writing and approved by both parties. Any reduction in LOS desired by the County shall only be effective at the beginning of a new contract year, unless both parties agree otherwise.

1.10 PERSONNEL MATTERS

FCPS shall allocate manpower and equipment for the performance of the contract services on an "as needed" basis. This agreement shall not require any particular FCPS employee to be dedicated full-time to the contract services. All FCPS personnel assigned to perform contract services shall be subject to FCPS personnel policies and regulations. Any concern or suggestion regarding an FCPS employee shall be referred to the FCPS contract administrators.

1.11 THIRD PARTIES

None of the provisions of this agreement shall be construed to create any third-party beneficiary or to otherwise give any enforceable rights or benefits to anyone other than the parties to this agreement.

1.12 SEVERABILITY

In the event that any section, paragraph, sentence, clause, or provision hereof is held invalid by a court of competent jurisdiction, such holding shall not affect the remaining portions of this agreement and the same shall remain in full force and effect.

1.13 SURVIVABILITY

Should this agreement be terminated, all work in progress will be completed and billed accordingly.

1.14 FORCE MAJEURE

FCPS shall not be deemed in default or breach of this agreement to the extent it is unable to perform, or to timely perform, due to an event of Force Majeure. For the purpose of this agreement, Force Majeure shall mean and include any act of God, including severe weather conditions or impending severe weather conditions, accident, fire, lockout, strike, or other labor dispute, riot or civil commotion, act of a public enemy, failure of transportation facilities, enactment, rule order or act of government or governmental instrumentality (whether domestic or international and whether federal, state or local, or the international equivalent thereof), failure of technical facilities, or any other cause of nature whatsoever beyond the control of FCPS which was not avoidable in the exercise of reasonable care and foresight. Further, the County specifically acknowledges that FCPS shall have no liability whatsoever for any damages or injuries due to a Force Majeure.

1.15 RECORDKEEPING

FCPS shall maintain all records relating to the services performed under this agreement in accordance with the Commonwealth of Virginia's record retention laws provided, however, that upon the termination of this agreement, FCPS shall turn over to the County all of FCPS' technical records directly relating to FCPS' maintenance and repair of County vehicles. At this point, the County shall become the official custodian of these records.

The records to be maintained under this Agreement shall include, but not be limited to, all financial and technical records and reports directly relating to the servicing of County vehicles under this agreement or otherwise to the operation, maintenance, and repair of said vehicles. All records maintained under this Agreement shall be made available to the other party upon request and within a reasonable period of time.

Notwithstanding anything herein to the contrary, records meeting the legal requirements for destruction may be destroyed by the custodian party provided that said party: 1.) gives the other party 30 days written notice identifying the records to be destroyed, and 2.) makes copies of said records available upon request of the other party, which request must be received at least 15 days prior to the scheduled destruction date.

2 SERVICE DETAILS

2.1 SCOPE OF SERVICE DELIVERY

Upon request by a County department, FCPS will provide vehicle maintenance services as described hereafter. For purposes of this agreement, a vehicle is defined as that which is roadworthy, requires auto insurance coverage, and requires a license by the Commonwealth of Virginia.

a) Fleet Information Management Services

- i) Computer training for customers utilizing the FCPS fleet maintenance software
- ii) Administrative services (billing, records management, fuel keys/cards)

b) Fleet Acquisition and Disposal Services – FCPS is available to assist the County by:

- i) Providing assistance in the review of existing vehicles and planning for the purchase of new or replacement of vehicles and peripheral equipment
- ii) Selection and purchase coordination of vehicles and peripheral equipment
- iii) Assisting with the disposal of surplus vehicles

c) Preventive Maintenance or Recurring Services

- i) FCPS will be available to perform basic preventive maintenance (PM) if requested by a County department for the services defined on Attachment (A)
- ii) Annual Virginia State Inspections
- iii) Other repairs or replacements that are necessary or routine in nature

- d) Vehicle Repair
 - i. Maintenance and repair services, resulting from a vehicle breakdown or the sudden unexpected failure of a vehicle part
 - ii. Component testing, repair and replacement
 - iii. Warranty services
 - iv. Outsourcing contract administration
 - v. Towing services
 - vi. Collision, paint and bodywork repair services
- e) Fuel Management Services
 - i. Provision of fuel for designated County vehicles from school division owned fuel tanks on school division property

2.2 PERFORMANCE GUARANTEE

FCPS will provide a thirty (30) day performance guarantee on workmanship. Parts will be guaranteed per manufacturer's specifications. Should a mechanic make a repair based upon available information and subsequent to the original repair an underlying issue surfaces, requiring additional work, then the performance guarantee is not applicable.

2.3 PRIORITY SERVICE

FCPS is designated as the preferred vehicle maintenance service provider for the County's vehicles. FCPS will provide the County the highest possible priority, taking into consideration the priorities of school division vehicles.

2.4 OPERATING HOURS (REGULAR/EXTENDED/EMERGENCY)

- a) Regular Operating Hours for the maintenance facility for services to County vehicles will be 8 a.m. – 5 p.m. Monday through Friday, consistent with the School Division calendar.
- b) Extended/Emergency Operating Hours:
 - i) FCPS recognizes the possibility that services may be needed outside of normal operating hours for extenuating circumstances.
 - ii) The County contract administrator will notify the FCPS contract administrator of the need for extra hours so that FCPS can consider the request.
 - iii) FCPS will confirm the receipt of the request. Notification will be provided to the County stating FCPS' ability to honor the request or offer or suggest alternative solutions.

2.5 VEHICLE REPAIR SCHEDULING

- a) Scheduling for repairs and maintenance will be coordinated through the vehicle maintenance software. The software system will allow using departments to view maintenance history and corresponding service schedules to assist in making a scheduling request. Vehicles will also be equipped with maintenance reminder stickers as an additional means of notification.
- b) The user department will be expected to submit its service request through the software, and a service time will be coordinated by FCPS.
- c) While the preferred method is to pre-schedule repairs to promote greater efficiency, FCPS recognizes the unique needs of the sheriff's department, specifically the patrol vehicles. Therefore, FCPS will provide unscheduled service or repairs for a limited scope of procedures to include preventive maintenance per Attachment A or small repairs such as light bulb or wiper blade replacement. Customers shall understand that work in progress takes precedence over unscheduled service, but effort shall be made to be as efficient as possible so as to shorten wait times.

2.6 VEHICLE REPAIR AUTHORIZATION

- a) FCPS will seek pre-approval from the designated departmental contact for all equipment repairs estimated to be over \$1,000. A list of these individuals and their designee is attached to this agreement as Attachment (B). Attachment (B) may be updated as staff changes occur.
- b) Should staff members included on Attachment (B) be unavailable, FCPS will delay the repair until customer authorization is received. Otherwise, the County agrees to provide a decision within one hour of being contacted by FCPS during normal working hours
- c) Time waiting for approval from the County will not be billable.

2.7 CUSTOMER-DIRECTED WORK

FCPS will respond to customer requests to perform work outside of preventive maintenance or routine and predictable maintenance services. These services typically include items not listed in the maintenance section of the owner's manual such as modifications, damage repairs, and other non-routine or non-PM work.

2.8 WARRANTY RELATED SERVICES

- a) FCPS may offer to provide repairs and is willing to coordinate needed repairs under warranty with the warranty provider.
- b) FCPS will charge the County for any work performed by FCPS and will pursue reimbursement of costs from the warranty provider. The credit will be applied to the County only if and when reimbursement is received.

2.9 WARRANTY OF REPLACEMENT PARTS

FCPS will warrant replacement parts in accordance with warranty provided by the parts manufacturer or distributor. The removal and reinstallation of replacement parts shall be billed at the agreed upon service rates, and FCPS shall pursue credits from the parts manufacturer or distributor and credit the County if and when reimbursement is received.

2.10 VENDOR SUPPLIED PARTS AND WORKMANSHIP WARRANTY

FCPS will pursue credits for parts and repairs performed by outside vendors during the warranty period or due to poor workmanship, excluding those services and products the County contracts for directly.

2.11 OUT-OF-WARRANTY REPAIR SERVICES

- a) FCPS will evaluate repair services needed and determine if they can be best accomplished in-house or through the use of an outside vendor. If an outside service option is selected, pre-approval from the designated departmental contact will be obtained. The goal is to return the vehicle to service as quickly as possible at the most affordable cost.
- b) The decision as to who will provide the service will be based on current shop workload, projected turnaround time, the level of shop or vendor expertise, and repair costs.

2.12 ROAD CALL SERVICE

- a) Roadside service by FCPS is available on a case by case basis during normal business hours.
- b) If vehicles are towed to the FCPS transportation facility, the vehicle will be parked in a designated spot to allow for further communication with the user department, or in case of a collision, for inspection by an insurance adjuster.

2.13 SPECIALIZED EQUIPMENT

- a) The installation, service, and repair of specialized equipment shall be evaluated on a case-by-case basis. Generally, the responsibility for these services and repairs will be that of the using department; however, FCPS will accommodate these requests as best possible, within its capabilities. Examples of specialized equipment are two-way radios, light bars, etc.

2.14 VEHICLE/EQUIPMENT WASHING

- a) FCPS will not be responsible for the washing and cleaning of County vehicles. FCPS will have a wash facility available for County use.
- b) Costs associated with the use of the washing facility will be billed directly to the appropriate County department.

2.15 OPERATOR REQUIRED SERVICES

County staff will clean debris, personal items, and specialized moveable equipment from the vehicle prior to delivery for service. FCPS shall not be held responsible for damaged, lost, or stolen items or equipment.

2.16 FUELING

- a) FCPS will provide fuel to designated County vehicles through FCPS' electronic dispensing system.
- b) Participating vehicles will be required to be registered with FCPS and have the appropriate devices enabling access to the fuel dispensing system. The devices are available through FCPS at cost plus installation, if applicable.

2.17 MEASURE OF SUCCESS

- a) Success of this agreement will be achieved when:
 - i) FCPS effectively and efficiently delivers preventive and predictable services;
 - ii) The County adheres to the established maintenance program;
 - iii) Both parties are able to meet their mission requirements.

2.18 LIFE CYCLE MANAGEMENT

- a) FCPS is willing to work with the County to determine the need for vehicle replacement and support their replacement requests based on sound fleet management principles.
- b) Standardization, whenever possible, is encouraged to promote efficiencies and cost savings.

2.19 SURPLUS PROPERTY

- a) FCPS is available to assist the County with the disposal of surplus property. If a vehicle has reached the end of its useful life and has been declared surplus, FCPS is able to assist with the disposal by selling the vehicle through its web-based auction service. FCPS will remit the proceeds of any successful auction of County property to the County within a reasonable time.
- b) The County shall be responsible for the removal of damaged vehicles that are not able to be repaired. Property that has been onsite for longer than three (3) months shall be considered abandoned and FCPS will take appropriate steps to dispose of abandoned property. Prior to disposal, FCPS will contact the County to afford the opportunity to remove the vehicle.

2.20 FEE STRUCTURE

- a) FCPS shall charge fees appropriate to the actual direct and indirect costs associated with providing vehicle maintenance services to the County. The fees and rates will be provided to the County no later than 15 days after the approval of the fiscal year budget by the Board of Supervisors.

- b) A short description of each rate currently in place is described below:
- i) Labor Rate shall include the following:
 - Direct costs of providing services, specifically, compensation of those directly involved in the provision of vehicle repair services.
 - Indirect costs associated with facility management, support, consumable supplies, staff training, and fleet management software.
 - Equipment recovery contribution equal to 1%. This will allow for the long term accrual of a fund balance to cover future capital equipment needs..
 - ii) Parts – Parts shall be billed at cost, with no markup.
 - iii) Subcontracted Services – Subcontracted services shall be billed at cost, with no markup.
 - iv) Light duty labor rate discount – The labor rate for the light duty fleet services to the County will be discounted by \$10 per hour until June 30, 2014; at which time the discount will be \$5 per hour until June 30, 2016; and then no discount effective July 1, 2016. The discount will be funded with up-front fund balance dollars provided by the County.

2.21 BILLING AND PAYMENT

FCPS will provide all user departments a detailed billing report on or before the 10th working day of the month immediately following the end of the month. The County will make payment within thirty days following the receipt of the billing report.

3 GENERAL CONTRACT TERMS

3.1 EMPLOYEE FUNCTIONS

No employee of either party to this agreement shall perform any function or service which is not within the employee's scope of duties as defined by the employee's employer.

3.2 NO ASSUMPTION OF LIABILITY

Neither party to this agreement nor their respective officers or employees shall be deemed to have assumed any liability for the negligent or wrongful acts of the other. Further, nothing herein shall be construed as a waiver of sovereign immunity.

3.3 INSURANCE

The County shall provide and maintain at all times during the term of this agreement, without cost or expense to FCPS, either an adequate self-insurance fund or policies of insurance, or both which insures the County against any and all claims, demands or causes of action whatsoever, for injuries received or damage to property relating acts or omissions of the County which arise under the terms and provisions of this agreement which are in any way related thereto.

Coverage, whether by self-insurance, commercial insurance or a combination thereof, shall include:

- a) Commercial General Liability in the minimum amount of One Million (\$1,000,000) dollars.
- b) Business Automobile Liability Insurance in the amount of \$100,000 per person, \$300,000 per occurrence, bodily injury and property damage liability.
- c) The County shall secure and maintain at its sole cost and expense all Worker's Compensation Insurance required by Virginia law for all employees or contracted workers who are allowed to obtain services under this agreement.
- d) Each liability policy shall state that the policy cannot be canceled or materially changed without first giving thirty (30) days prior notice thereof in writing to FCPS.
- e) The County shall provide a copy to FCPS of each certificate of insurance or self-insurance providing the coverage required by the agreement. Each such certificate of insurance or self-insurance shall be furnished by the County to FCPS at the following addresses: FCPS, 1415 Amherst Street, Winchester, VA 22601, ATTN: Finance Department.

Each certificate shall be dated and show:

- a) The name of the insured, the specified job by name and job number, the name of the insurer, the number of the policy, its effective date, and its termination date.
- b) FCPS shall be named as an additional insured on each liability policy.

APPENDIX A: Memorandum of Agreement Approval

The undersigned acknowledge that they have reviewed the **Frederick County Public Schools Vehicle Maintenance Services Memorandum of Agreement** and agree with the information presented within this document. Changes to this **Memorandum of Agreement** will be coordinated with, and approved by, the undersigned, or their designated representatives.

Signature: _____ Date: _____

Print Name: _____

Title: _____

Role: Authorized Signature, Frederick County Public Schools

Signature: _____ Date: _____

Print Name: _____

Title: _____

Role: Authorized Signature, Frederick County Government

APPENDIX B: REFERENCES

The following table summarizes the documents referenced in this document.

Document Name	Description	Location
Attachment A	Preventive Maintenance Service Schedule	Attached to MOA
Attachment B	List of Authorized Account Managers	Attached to MOA

Attachment A - Preventive Maintenance (PM) Detail

PM Service will be conducted at 5,000 miles or annually, whichever comes first.
PM Service shall include the following:

- Change engine oil and filter
- Lubricate Chassis
- Check and fill all fluids, and inspect for leaks
- Inspect belts and hoses
- Inspect and rotate tires and adjust air pressure
- Inspect brake lining
- Inspect steering
- Inspect suspension
- Inspect exhaust
- Inspect drive line / axle shafts
- Inspect and repair exterior lighting
- Inspect windshield wipers / washer

APPENDIX B: REFERENCES

The following table summarizes the documents referenced in this document.

Document Name	Description	Location
Attachment A	Preventive Maintenance Service	Attachment A MOA
Attachment B	List of Approved Assets	Attachment B MOA

Attachment B- Authorized Officials

List of designated officials, authorized to obligate funds for vehicle maintenance services provided through FCPS Transportation Facility.

	Department Name	Employee Name	Authorization Limits	Contact Information (Phone & Email)
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Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Finance Committee

FROM: Cheryl Shiffler, Finance Director

DATE: May 9, 2012

SUBJECT: VRS Resolution

Effective July 1, 2012, as provided by the Appropriation Act, Item 468(H), political subdivisions are required to pass two resolutions. The first, being a resolution electing to pay either the rate certified by the VRS Board of Trustees for the FY 2012-14 biennium or an Alternate Rate. The Alternate Rate is the current Board-certified rate for 2011-2012 (the rate you are paying now) or 70 percent of the 2012-2014 Board-certified rate, whichever is higher. The Board-certified rate, along with the required amount to make employees whole, with the required employee contribution, would cost the county (non-school) approximately \$1,437,198 in increased costs for FY 2013. Applying the Alternate Rate to the same scenario would increase costs to the county by \$603,438.

Local governing bodies also must certify that they have reviewed and understand the potential future fiscal implications of their election. It is the intent of the language of the 2012 Appropriation Act to offer budget relief with the Alternate rate, but it should be clear that this lower funded rate will result in reduce contributions and higher calculated rates when the next Actuarial Study is performed. The passing of the resolution passes the choice and liability to the locality in what has been identified by the state as relief.

A second resolution is also required identifying that effective July 1, 2012, employees are required to contribute five percent of their creditable compensation to the Virginia Retirement System and that the employer increase compensation equal to a like amount. A phase-in is also allowed.

April 30, 2012

Frederick County 55134



Recent legislation calls for localities to make certain decisions by July 1, 2012 regarding employer and member retirement contributions. These include:

- Election/certification by your local governing body of your employer retirement contribution rate for 2012-2014, using one of the options allowed in the 2012 Appropriation Act, Item 468(H). We will keep you apprised of any amendments that would change these options.
- Election/certification by your local governing body of the member contribution your current employees will be required to pay beginning July 1, 2012 and the corresponding salary increase, as provided in Chapter 822 of the 2012 Acts of Assembly (Senate Bill 497).

I am pleased to provide you this resolution packet to assist you and your local governing body in the election process for these contributions. Your packet includes:

- Resolutions to be completed and returned to VRS
- Copy of Item 468(H)
- Copy of Chapter 822 (SB 497)

Resolution 1: Employer Retirement Contribution Rate Election

By no later than July 1, 2012, your local governing body must approve one of the following employer contribution rate options for the defined benefit retirement plan in the biennium beginning July 1, 2012:

- 12.93% – the rate certified by the VRS Board of Trustees for the 2012-2014 biennium; or
- 10.34% – the alternate rate, which is the higher of the current rate certified by the VRS Board for FY 2011-2012 or 70 percent of the VRS Board-certified rate for 2012-2014.

As a reminder, effective July 1, 2012, your contribution rates for Group Life Insurance and the Health Insurance Credit, as applicable, are:

- 1.19% – Group Life Insurance
- N/A – Health Insurance Credit

Considerations in Electing Your Contribution Rate

The intent of the language in the 2012 Appropriation Act, Item 468(H), is to offer localities and schools some budget relief for the coming fiscal year with respect to the amount of their retirement contributions. However, this does not change the Board-certified rate or the Annual Required Contribution (ARC). Therefore, if you are considering using the Alternate Rate, please be aware that doing so will:

- Reduce contributions to your employer account and the investment earnings they would have generated, which will mean there will be fewer assets available for benefits.
- Result in a lower funded ratio when the next Actuarial Valuation is performed and, thus, a higher calculated contribution rate at that time.
- Require that you include the Net Pension Obligation (NPO) under GASB Standards in the notes to your financial statements.

Resolution 2: Member Contribution Election

As provided under Chapter 822 of the 2012 Acts of Assembly (SB 497), all Plan 1 and Plan 2 school division and political subdivision employees must begin paying the 5 percent member contribution effective July 1, 2012. All employees hired on or after July 1, 2012 must pay the full 5 percent upon employment with no phase-in allowed. For current employees, the bill allows governing bodies to phase in the member contribution in each of the next five years or until current employees are paying the full 5 percent contribution, whichever is earlier. Phase-in increases must be in whole percentages of at least 1 percent of creditable compensation per year, with comparable offsetting salary increases.

By no later than July 1, 2012, your local governing body must approve the amount of the member contribution that current employees will pay beginning July 1. Your governing body also must certify that employees will receive a comparable offsetting salary increase effective July 1 of each year of the phase-in period.

Deadline for Resolutions

VRS must receive formal signed resolutions for the employer retirement contribution rate election and the member contribution election **by no later than July 10, 2012**.

Employer Webinar Scheduled for May 2 and May 3

To assist you with the election process, I would like to invite you to register for the “Upcoming Changes to VRS Contribution Rates” webinar. There are two sessions available:

- Wednesday, May 2, 2:00-3:00 p.m.
- Thursday, May 3, 10:00-11:00 a.m.

Online registration is available at www.varetire.org/RateChangeWebinar. The webinar also will be recorded and posted on the VRS website.

Meanwhile, if you have any questions about the information in this packet, please contact Ms. ZaeAnne Sferra, Employer Coverage Coordinator, at zsferra@varetire.org or (804) 775-3514.

Best regards.

Sincerely,



Robert P. Schultze
Director

Employer Contribution Rates for Counties, Cities,
Towns, School Divisions and Other Political Subdivisions
(In accordance with the 2012 Appropriation Act Item 468(H))

Resolution

BE IT RESOLVED, that the Frederick County 55134 does hereby acknowledge that its contribution rates effective July 1, 2012 shall be based on the higher of a) the contribution rate in effect for FY 2012, or b) seventy percent of the results of the June 30, 2011 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2012-14 biennium (the "Alternate Rate") provided that, at its option, the contribution rate may be based on the employer contribution rates certified by the Virginia Retirement System Board of Trustees pursuant to Virginia Code § 51.1-145(I) resulting from the June 30, 2011 actuarial value of assets and liabilities (the "Certified Rate"); and

BE IT ALSO RESOLVED, that the Frederick County 55134 does hereby certify to the Virginia Retirement System Board of Trustees that it elects to pay the following contribution rate effective July 1, 2012:

(Check only one box)

The Certified Rate of 12.93% The Alternate Rate of 10.34%; and

BE IT ALSO RESOLVED, that the Frederick County 55134 does hereby certify to the Virginia Retirement System Board of Trustees that it has reviewed and understands the information provided by the Virginia Retirement System outlining the potential future fiscal implications of any election made under the provisions of this resolution; and

NOW, THEREFORE, the officers of Frederick County 55134 are hereby authorized and directed in the name of the Frederick County to carry out the provisions of this resolution, and said officers of the Frederick County are authorized and directed to pay over to the Treasurer of Virginia from time to time such sums as are due to be paid by Frederick County for this purpose.

Governing Body/School Division Chairman

CERTIFICATE

I, _____, Clerk of the Frederick County, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Frederick County held at _____, Virginia at _____ o'clock on _____, 2012. Given under my hand seal of the Frederick County this _____ day of _____, 2012.

Clerk

**This resolution must be passed prior to July 1, 2012 and
received by VRS no later than July 10, 2012.**

Member Contributions by Salary Reduction for Counties, Cities, Towns, and Other Political Subdivisions

(In accordance with Chapter 822 of the 2012 Acts of Assembly (SB497))

Resolution

WHEREAS, the Frederick County 55134 employees who are Virginia Retirement System members who commence or recommence employment on or after July 1, 2012 (“FY2013 Employees” for purposes of this resolution), shall be required to contribute five percent of their creditable compensation by salary reduction pursuant to Internal Revenue Code § 414(h) on a pre-tax basis upon commencing or recommencing employment; and

WHEREAS, the Frederick County 55134 employees who are Virginia Retirement System members and in service on June 30, 2012, shall be required to contribute five percent of their creditable compensation by salary reduction pursuant to Internal Revenue Code § 414(h) on a pre-tax basis no later than July 1, 2016; and

WHEREAS, such employees in service on June 30, 2012, shall contribute a minimum of an additional one percent of their creditable compensation beginning on each July 1 of 2012, 2013, 2014, 2015, and 2016, or until the employees’ contributions equal five percent of creditable compensation; and

WHEREAS, the Frederick County 55134 may elect to require such employees in service on June 30, 2012, to contribute more than an additional one percent each year, in whole percentages, until the employees’ contributions equal five percent of creditable compensation; and

WHEREAS, the second enactment clause of Chapter 822 of the 2012 Acts of Assembly (SB497) requires an increase in total creditable compensation, effective July 1, 2012, to each such employee in service on June 30, 2012, to offset the cost of the member contributions, such increase in total creditable compensation to be equal to the difference between five percent of the employee's total creditable compensation and the percentage of the member contribution paid by such employee on January 1, 2012.

BE IT THEREFORE RESOLVED, that the Frederick County 55134 does hereby certify to the Virginia Retirement System Board of Trustees that it shall effect the implementation of the member contribution requirements of Chapter 822 of the 2012 Acts of Assembly (SB497) according to the following schedule for the fiscal year beginning July 1, 2012 (i.e., FY2013):

Type of Employee	Employer Paid Member Contribution	Employee Paid Member Contribution
Plan 1	0 %	5 %
Plan 2	0 %	5 %
FY2013 Employees	0%	5%

(Note: Each row must add up to 5 percent.); and

BE IT FURTHER RESOLVED, that such contributions, although designated as member contributions, are to be made by the Frederick County in lieu of member contributions; and

BE IT FURTHER RESOLVED, that pick up member contributions shall be paid from the same source of funds as used in paying the wages to affected employees; and

BE IT FURTHER RESOLVED, that member contributions made by the Frederick County under the pick up arrangement shall be treated for all purposes other than income taxation, including but not limited to VRS benefits, in the same manner and to the same extent as member contributions made prior to the pick up arrangement; and

BE IT FURTHER RESOLVED, that nothing herein shall be construed so as to permit or extend an option to VRS members to receive the pick up contributions made by the Frederick County directly instead of having them paid to VRS; and

BE IT FURTHER RESOLVED, that notwithstanding any contractual or other provisions, the wages of each member of VRS who is an employee of the Frederick County shall be reduced by the amount of member contributions picked up by the Frederick County on behalf of such employee pursuant to the foregoing resolutions.

NOW, THEREFORE, the officers of Frederick County 55134 are hereby authorized and directed in the name of the Frederick County to carry out the provisions of this resolution, and said officers of the Frederick County are authorized and directed to pay over to the Treasurer of Virginia from time to time such sums as are due to be paid by the Frederick County for this purpose.

Governing Body Chairman

CERTIFICATE

I, _____, Clerk of the Frederick County, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Frederick County held at _____, Virginia at _____ o'clock on _____, 2012. Given under my hand and seal of the Frederick County this _____ day of _____, 2012.

Clerk

This resolution must be passed prior to July 1, 2012 and received by VRS no later than July 10, 2012.

VIRGINIA ACTS OF ASSEMBLY -- 2012 RECONVENED SESSION

CHAPTER 822

An Act to amend and reenact § 51.1-144 of the Code of Virginia, relating to Virginia Retirement System employee contributions; local employees; school board employees.

[S 497]

Approved April 18, 2012

Be it enacted by the General Assembly of Virginia:

1. That § 51.1-144 of the Code of Virginia is amended and reenacted as follows:

§ 51.1-144. Member contributions.

A. Each member shall contribute five percent of his creditable compensation for each pay period for which he receives compensation.

The employer shall deduct the contribution payable by the member. Every employee accepting employment shall be deemed to consent and agree to any deductions from his compensation required by this chapter. ~~No deduction shall be taken from the compensation of a member after his normal retirement date if the member elects not to contribute.~~

B. In determining the creditable compensation of a member in a payroll period, the Board may consider the rate of compensation payable to the member on the date of entry or removal of his name from the payroll as having been received throughout the month if service for the month is creditable. If service for the month is not creditable, the Board may consider any compensation payable during the month as not being creditable compensation.

C. The minimum compensation provided by law for any member shall be reduced by the deduction required by this section. Except for any benefits provided by this chapter, payment of compensation minus the deductions shall be a full and complete discharge of all claims for services rendered by the member during the period covered by the payment.

D. No deduction shall be made from any member's compensation if the employer's contribution is in default.

E. The Board may modify the method of collecting the contributions of members so that the employer may retain the amounts deducted from members' salaries and have a corresponding amount deducted from state funds otherwise payable to the employer.

F. 1. Except as provided in ~~subdivision~~ *subdivisions 2, 3 and 4*, any employer may elect to pay an equivalent amount in lieu of all member contributions required of its employees. Such payments shall be credited to the members' contribution account. These contributions shall not be considered wages for purposes of Chapter 7 (§ 51.1-700 et seq.) ~~of this title~~, nor shall they be considered to be salary for purposes of this chapter.

2. A person who becomes a member on or after July 1, 2010, shall be required to pay member contributions on a salary reduction basis in accordance with § 414(h) of the Internal Revenue Code in the amount of five percent of creditable compensation if the person is (i) a member covered by the defined benefit plan established under this chapter, (ii) a member of the State Police Officers' Retirement System under Chapter 2 (§ 51.1-200 et seq.), (iii) a member of the Virginia Law Officers' Retirement System under Chapter 2.1 (§ 51.1-211 et seq.), (iv) a member of the Judicial Retirement System under Chapter 3 (§ 51.1-300 et seq.), or (v) earning the benefits permitted by § 51.1-138.

~~Each county, city, town, local public school board, or other local employer may elect to pay an equivalent amount in lieu of the member contributions required of its employees described in this subdivision. The county, city, town, local public school board, or other local employer may pay, in whole percentages, up to five percent of the creditable compensation otherwise required of such employees, provided that the employer pays the same percentage of creditable compensation for all such employees, and is paying all member contributions required under this section for all of its other member employees not described in this subdivision. Any portion of the five percent of creditable compensation required of a person who becomes a member on or after July 1, 2010, that is not paid by the county, city, town, local public school board, or other local employer, shall be paid by such person.~~

~~No employer other than a county, city, town, local public school board, or other local employer shall be allowed to elect to pay any amount of the member contributions required of a person who becomes a member on or after July 1, 2010.~~

3. *A member who is an employee of a county, city, town, or other local employer other than a local public school board, regardless of whether the member is a person who becomes a member on or after July 1, 2010, shall be required to pay member contributions on a salary reduction basis in accordance with § 414(h) of the Internal Revenue Code in the amount of five percent of creditable compensation as follows: (i) any member who commences or recommences employment on or after July 1, 2012, shall be required to contribute five percent of his creditable compensation upon commencing or recommencing*

employment and (ii) members in service on June 30, 2012, shall be required to contribute five percent of their creditable compensation no later than July 1, 2016. Such member described in subdivision (ii) shall contribute a minimum of an additional one percent of his creditable compensation beginning on each July 1 of 2012, 2013, 2014, 2015, and 2016, or until the member's contribution equals five percent of creditable compensation, but the county, city, town, or other local employer other than a local public school board may elect to require members to contribute more than an additional one percent each year, in whole percentages. In no case shall a member be required to contribute more than five percent of his creditable compensation for each pay period for which he receives compensation. No county, city, town, or other local employer other than a local public school board shall be allowed to elect to pay any amount of member contributions except to pay the difference between five percent and the employee contribution during the phase-in period described in this subdivision for a member who was in service on June 30, 2012.

4. A member who is an employee of a local public school board, regardless of whether the member is a person who becomes a member on or after July 1, 2010, shall be required to pay member contributions on a salary reduction basis in accordance with § 414(h) of the Internal Revenue Code in the amount of five percent of creditable compensation as follows: (i) any member who commences or recommences employment on or after July 1, 2012, shall be required to contribute five percent of his creditable compensation upon commencing or recommencing employment and (ii) members in service on June 30, 2012, shall be required to contribute five percent of their creditable compensation no later than July 1, 2016. Such member described in subdivision (ii) shall contribute a minimum of an additional one percent of his creditable compensation beginning on each July 1 of 2012, 2013, 2014, 2015, and 2016, or until the member's contribution equals five percent of creditable compensation, but the local public school board employer may elect to require members to contribute more than an additional one percent each year, in whole percentages. In no case shall a member be required to contribute more than five percent of his creditable compensation for each pay period for which he receives compensation. No local public school board employer shall be allowed to elect to pay any amount of member contributions except to pay the difference between five percent and the employee contribution during the phase-in period described in this subdivision for a member who was in service on June 30, 2012.

3. 5. Notwithstanding any other provision of this section or other law, only those employers who were paying member contributions as of February 1, 2010, may pay member contributions. The provisions of this subdivision shall not apply to a county, city, town, local public school board, or other local employer.

G. Subject to the provisions of subsection F, any employer whose employees are paying member contributions to the retirement system on a salary reduction basis in accordance with § 414(h) of the Internal Revenue Code may phase in the payment of the member contributions on behalf of its employees upon notification to the Board of the employer's intent to make such payments. The Board shall approve the period of time by which the phase in shall be completed not to exceed six years from the commencement of the phased-in payments.

H. Any employer that, by resolution of its governing body, elects to provide retirement coverage for its employees in accordance with § 51.1-130 on or after September 1, 1998, shall allow its employees to pay member contributions to the retirement system on a salary reduction basis in accordance with § 414(h) of the Internal Revenue Code in lieu of paying the member contribution on behalf of its employees in accordance with the provisions of subsection F.

I. The Board may develop procedures to effect the transfer of member contributions paid by employers on or after July 1, 1980, and accrued interest on those contributions, to the member contribution account of the member, if such contributions have been previously deposited into the retirement allowance account of the employer.

2. That any county, city, town, local public school board, or other local employer that currently pays any portion of member contributions to the Virginia Retirement System that the member will be responsible for paying pursuant to the provisions of this act shall provide an increase in total creditable compensation, effective July 1, 2012, to each affected member who was in service on June 30, 2012, to offset the cost of the member contributions. Such increase in total creditable compensation shall be equal to the difference between five percent of an employee's total creditable compensation and the percentage of the member contribution paid by the local member on January 1, 2012. If a county, city, town, local public school board, or other local employer elects to phase in the member contributions pursuant to subdivision F 3 or F 4 of § 51.1-144 of the Code of Virginia, the increase in total creditable compensation may also be phased in at the same rate.

2012 Appropriation Act
Item 468(H)

Central Appropriations Language

“H.1. Except as authorized in Paragraph H.2. of this Item, rates paid to the VRS on behalf of employees of participating (i) counties, (ii) cities, (iii) towns, (iv) local public school divisions (only to the extent that the employer contribution rate is not otherwise specified in this act), and (v) other political subdivisions shall be based on the higher of: a) the contribution rate in effect for FY 2012, or b) seventy percent of the results of the June 30, 2011 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2012-14 biennium, eighty percent of the results of the June 30, 2013 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2014-16 biennium, ninety percent of the results of the June 30, 2015 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2016-18 biennium, one-hundred percent of the results of the June 30, 2017 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2018-20 biennium.

2. Rates paid to the VRS on behalf of employees of participating (i) counties, (ii) cities, (iii) towns, (iv) local public school divisions (only to the extent that the employer contribution rate is not otherwise specified in this act), and (v) other political subdivisions may, at each participating employers option, be based on the employer contribution rates certified by the Virginia Retirement System (VRS) Board of Trustees pursuant to § 51.1-145(I), Code of Virginia.

3. Every participating employer must certify to the board of the Virginia Retirement System by resolution adopted by its local governing body that it: has reviewed and understands the information provided by the Virginia Retirement System outlining the potential future fiscal implications of electing or not electing to utilize the employer contribution rates certified by the Virginia Retirement System (VRS) Board of Trustees, as provided for in paragraph H.2.

4. Prior to electing to utilize the employer contribution rates certified by the Virginia Retirement System (VRS) Board of Trustees, as authorized in paragraph H.2, local public school divisions must receive the concurrence of the local governing body. Such concurrence must be documented by a resolution of the governing body.

5. The board of the Virginia Retirement System shall provide all employers participating in the Virginia Retirement System with a summary of the implications inherent in the use of the employer contribution rates certified by the Virginia Retirement System (VRS) Board of Trustees set out in paragraph H.2, and the alternate employer contribution rates set out in paragraph H.1.”

Explanation:

(This amendment allows for the phase-in of the VRS Board-approved employer contribution rates for local employers over three biennia.)

Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County's Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County's Capital Improvements Plan (CIP).

In order to comply with State Code §15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County's CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)

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

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

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
12/1/2011	COMMONWEALTH'S ATTORNEY	LASERFICHE SCANNER	22010	8007	000	000	(4,000.00)
	COMMONWEALTH'S ATTORNEY		22010	5413	000	000	4,000.00
12/15/2011	BOARD OF SUPERVISORS	LEXIS NEXIS SUBSCRIPTIONS	11010	3004	000	002	(500.00)
	BOARD OF SUPERVISORS		11010	5411	000	000	500.00
12/15/2011	COUNTY OFFICE BUILDINGS/COURT	OLD GAINESBORO SCHOOL SECURITY	43040	5401	000	000	(600.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	5204	000	006	600.00
12/15/2011	PARKS MAINTENANCE	PESTICIDE APPLICATORS RECERTIFICATION	71030	5204	000	000	(75.00)
	PARKS MAINTENANCE		71030	5506	000	000	75.00
12/15/2011	SHERIFF	PRINTING TRAFFIC SUMMONS	31020	5409	000	000	(1,800.00)
	SHERIFF		31020	3006	000	000	1,800.00
12/16/2011	ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN BILL	13010	5204	000	000	(546.90)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	546.90
1/3/2012	HUMAN RESOURCES	YEARS OF SERVICE AWARDS 2	12030	5413	000	000	(4,500.00)
	HUMAN RESOURCES		12030	5415	000	000	4,500.00
1/4/2012	COMMISSIONER OF THE REVENUE	MOVE FROM BULDOC SALARY TO PART-TIME	12090	1001	000	047	(8,506.00)
	COMMISSIONER OF THE REVENUE		12090	1005	000	000	8,506.00
1/4/2012	JUVENILE AND DOMESTIC COURT	UNIFORMS EXPENSE	21050	5411	000	000	(4.00)
	JUVENILE AND DOMESTIC COURT		21050	5410	000	000	4.00
1/6/2012	ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN EXPENSE	13010	5204	000	000	(693.30)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	693.30
1/9/2012	TREASURER	ADVERTISING FOR SALE OF DELINQ. R.E.	12130	5204	000	000	(3,000.00)
	TREASURER		12130	3007	000	000	3,000.00
1/9/2012	BOARD OF SUPERVISORS	VLGMA DUES	11010	5408	000	000	(150.00)
	COUNTY ADMININSTRATOR		12010	5801	000	000	150.00
1/10/2012	COMMISSIONER OF THE REVENUE	MOVE FUNDS FROM OVERTIME	12090	1005	000	000	(18,961.84)
	COMMISSIONER OF THE REVENUE		12090	1003	000	000	18,961.84
1/11/2012	COUNTY OFFICE BUILDINGS/COURT	ASBESTOS REMOVAL OLD GAINESBORO SCHOOL	43040	3004	000	003	(4,000.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000	000	4,000.00
1/11/2012	COUNTY OFFICE BUILDINGS/COURT	REPAIRS TO EMERGENCY GENERATOR	43040	3004	000	003	(2,044.60)
	COUNTY OFFICE BUILDINGS/COURT		43040	3004	000	001	2,044.60
1/12/2012	COUNTY OFFICE BUILDINGS/COURT	REPAIRS TO IT AC UNIT	43040	3004	000	003	(302.50)
	COUNTY OFFICE BUILDINGS/COURT		43040	3004	000	001	302.50
1/18/2012	SHERIFF	LAPTOPS FOR TASK FORCE(GRANT)	31020	8007	000	001	(5,183.30)
	SHERIFF		31020	5401	000	001	5,183.30
1/18/2012	INFORMATION TECHNOLOGY	VMWARE TRAINING NETWORK SUPERVISOR	12200	8007	000	003	(3,320.25)
	INFORMATION TECHNOLOGY		12200	5506	000	003	3,320.25
1/25/2012	JUVENILE COURT PROBATION	PARKING FOR 3RD&4TH QTR.	33030	5204	000	000	(567.00)
	JUVENILE COURT PROBATION		33030	3010	000	000	567.00
2/6/2012	CLEARBROOK PARK	WATER AND SEWER CHARGES	71090	5101	000	000	(2,000.00)
	CLEARBROOK PARK		71090	5103	000	000	2,000.00
2/7/2012	COUNTY OFFICE BUILDINGS/COURT	APPRAISAL OF OLD GAINESBORO SCHOOL	43040	3004	000	003	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000	000	1,000.00
2/7/2012	CLEARBROOK PARK	HEATING FUEL FOR SHOP	71090	5408	000	000	(64.36)
	CLEARBROOK PARK		71090	5102	000	000	64.36
2/7/2012	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	81020	3006	000	000	(300.00)
	ECONOMIC DEVELOPMENT COMMISSION		81020	5413	000	000	300.00
2/7/2012	ECONOMIC DEVELOPMENT COMMISSION	WEBSITE DEVELOPMENT COST	81020	3007	000	000	(400.00)
	ECONOMIC DEVELOPMENT COMMISSION		81020	3002	000	008	400.00
2/8/2012	COUNTY ATTORNEY	WINCHESTER/FREDERICK BAR DUES	12020	5413	000	000	(75.00)
	COUNTY ATTORNEY		12020	5801	000	000	75.00
2/13/2012	CLEARBROOK PARK	AGRICULTURE SUPPLIES/SHERANDO	7109	5403	000	000	(4,000.00)
	SHERANDO PARK		7110	5403	000	000	4,000.00
2/13/2012	PARKS MAINTENANCE	ITEMS SOLD AT WINTER WONDERLAND	7103	3010	000	000	(425.17)
	PARKS MAINTENANCE		7103	5414	000	000	425.17
2/13/2012	PARKS MAINTENANCE	TRAVEL WINTER WONDERLAND	7103	3010	000	000	(25.00)
	PARKS MAINTENANCE		7103	5506	000	000	25.00
2/14/2012	PUBLIC SAFETY COMMUNICATIONS	BATTERIES AND UPSS	3506	3004	000	001	(5,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5407	000	000	5,000.00
2/14/2012	SHERIFF	GRANT FUNDS/COMPUTERS FOR DTF	3102	5413	000	006	(90.00)
	SHERIFF		3102	5401	000	001	90.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/14/2012	SHERIFF	PROPANE FOR VEHICLES	3102	4003	000	002	(5,000.00)
	SHERIFF		3102	5408	000	002	5,000.00
2/16/2012	INFORMATION TECHNOLOGY	WEBSITE REDESIGN	1220	5413	000	000	(45,000.00)
	INFORMATION TECHNOLOGY		1220	3002	000	000	45,000.00
2/21/2012	GENERAL ENGINEERING/ADMINISTRATION	NEW COPIER MAINTENANCE	4201	3004	000	001	(341.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	3005	000	000	341.00
2/22/2012	COMMISSIONER OF THE REVENUE	PRICING BOOKS	1209	5401	000	000	(600.00)
	COMMISSIONER OF THE REVENUE		1209	5411	000	000	600.00
2/22/2012	ELECTORAL BOARD AND OFFICIALS	REGISTRAR EXPENSES	1301	9001	000	000	(201.50)
	REGISTRAR		1302	9001	000	000	201.50
2/23/2012	ECONOMIC DEVELOPMENT COMMISSION	OPERATING EXPENSES	8102	3002	000	006	(2,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	2,500.00
2/27/2012	PARKS MAINTENANCE	COST/STAFF THROUGH FY12	7103	1003	000	000	16,046.23
	RECREATION CENTERS AND PLAYGROUNDS		7104	1003	000	000	(16,046.23)
2/27/2012	PLANNING	PURCHASE COLOR COPIER	8101	3006	000	000	(4,500.00)
	PLANNING		8101	8007	000	000	4,500.00
	PLANNING		8101	5204	000	000	(4,500.00)
	PLANNING		8101	8007	000	000	4,500.00
	PLANNING		8101	5411	000	000	(500.00)
	PLANNING		8101	8007	000	000	500.00
2/27/2012	ANIMAL SHELTER	REPLACEMENT/WASHING MACHINE	4305	3002	000	000	(1,000.00)
	ANIMAL SHELTER		4305	5405	000	001	1,000.00
2/29/2012	COMMONWEALTH'S ATTORNEY	SALARY ADJUSTMENT	2201	1001	000	050	2,291.55
	COMMONWEALTH'S ATTORNEY		2201	1001	000	013	(2,291.55)
3/5/2012	MANAGEMENT INFORMATION	DUES MEMBERSHIP	1222	5801	000	000	(50.00)
	INFORMATION TECHNOLOGY		1220	5801	000	002	50.00
3/6/2012	COUNTY OFFICE BUILDINGS/COURT	PLANET FOOTPRINT SCOREKEEPING	4304	3005	000	005	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000	000	2,100.00
	COUNTY OFFICE BUILDINGS/COURT		4304	3010	000	000	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000	000	2,100.00
3/6/2012	COUNTY ATTORNEY	SUBSCRIPTION EXPENSES	1202	5413	000	000	(75.00)
	COUNTY ATTORNEY		1202	5411	000	000	75.00
	COUNTY ATTORNEY		1202	5401	000	000	(179.81)
	COUNTY ATTORNEY		1202	5411	000	000	179.81
3/8/2012	HUMAN RESOURCES	FDS ADMIN.& RANDOM DRUG TESTS	1203	3007	000	000	(2,000.00)
	HUMAN RESOURCES		1203	3002	000	000	2,000.00
3/8/2012	PARKS MAINTENANCE	SOCCER NETS	7110	5413	000	000	(179.64)
	PARKS MAINTENANCE		7110	5412	000	000	179.64
3/9/2012	BOARD OF SUPERVISORS	BOS BROADCAST EQUIPMENT	1101	8007	000	000	(18,000.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	18,000.00
3/9/2012	COUNTY OFFICE BUILDINGS/COURT	FLOOR BUFFER	4304	5401	000	000	(2,400.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	5407	000	000	2,400.00
3/13/2012	INFORMATION TECHNOLOGY	ALLOCATE VIRTUALIZATION FUNDS	1220	8007	000	000	(1,137.15)
	INFORMATION TECHNOLOGY		1220	5413	000	000	1,137.15
3/13/2012	COUNTY ATTORNEY	INCREASED EXPENSES	1202	5401	000	000	(20.00)
	COUNTY ATTORNEY		1202	5801	000	000	20.00
3/13/2012	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	8102	3002	000	006	(2,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	2,500.00
	ECONOMIC DEVELOPMENT COMMISSION		8102	5506	000	000	(3,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	3,000.00
3/13/2012	ECONOMIC DEVELOPMENT COMMISSION	PART-TIME/EXTRA HELP	8102	3002	000	017	(5,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	1003	000	000	5,000.00
	ECONOMIC DEVELOPMENT COMMISSION		8102	3006	000	000	(2,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	1003	000	000	2,500.00
3/14/2012	JUVENILE COURT PROBATION	DRUG SCREENING DEVICES	3303	5204	000	001	(500.00)
	JUVENILE COURT PROBATION		3303	5401	000	001	500.00
3/15/2012	ANIMAL SHELTER	FY 11/12 EXPENSES	4305	5402	000	003	(500.00)
	ANIMAL SHELTER		4305	4003	000	002	500.00
	ANIMAL SHELTER		4305	5413	000	000	(1,000.00)
	ANIMAL SHELTER		4305	5405	000	000	1,000.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/15/2012	ANIMAL SHELTER	FY 11/12 EXPENSES	4305	5102	000	000	(1,000.00)
	ANIMAL SHELTER		4305	5405	000	000	1,000.00
3/15/2012	REFUSE COLLECTION	PRINTING COSTS	4203	3004	000	001	(2,000.00)
	REFUSE COLLECTION		4203	3006	000	000	2,000.00
3/15/2012	REFUSE COLLECTION	PROCEEDS RAIN BARREL SALES	4203	3004	000	001	(5,500.00)
	REFUSE COLLECTION		4203	5413	000	000	5,500.00
3/16/2012	PARKS MAINTENENACE	ADA WORKSHOP	7103	5506	000	000	30.00
	SHERANDO PARK		7110	5413	000	000	(30.00)
3/16/2012	COUNTY OFFICE BUILDINGS	CAB JANITORIAL SUPPLIES	4304	5405	000	005	(4,500.00)
	COUNTY OFFICE BUILDINGS		4304	5405	000	000	4,500.00
3/16/2012	SHERANDO PARK	HEATING FUEL	7110	5101	000	000	-661.82
	SHERANDO PARK		7110	5102	000	000	661.82
3/20/2012	GENERAL DISTRICT COURT	PART-TIME HELP	2102	1005	000	000	3,500.00
	GENERAL DISTRICT COURT		9201	5880	000	015	(3,500.00)
3/21/2012	TREASURER	GFOA MEMBERSHIP	1213	5204	000	000	-100.00
	TREASURER		1213	5801	000	000	100.00
3/21/2012	PARKS MAINTENENACE	WINTER WONDERLAND SUPPLIES	7103	3010	000	000	(1,303.43)
	PARKS MAINTENENACE		7103	5412	000	000	1,303.43
3/27/2012	SHERIFF	PURCHASE VEHICLE	3102	5409	000	003	(18,000.00)
	SHERIFF		3102	8005	000	000	18,000.00
4/2/2012	SHERIFF	ARAS 360 SOFTWARE/DATA	3102	8007	000	000	(7,645.00)
	SHERIFF		3102	5413	000	000	7,645.00
4/2/2012	SHERIFF	GROUP SOFTWARE TRAINING	3102	8007	000	000	(4,595.00)
	SHERIFF		3102	3002	000	000	4,595.00
4/3/2012	COMMISSIONER OF THE REVENUE	POSTAGE & PHONE	1209	5204	000	000	6,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	000	(6,000.00)
4/3/2012	SHERANDO PARK	60' LIGHT POLE/SHERANDO PARK	7110	3010	000	000	(166.00)
	SHERANDO PARK		7110	3004	000	003	166.00
4/4/2012	PARKS AND RECREATION ADMINISTRATION	POSTAGE/STRATEGIC PLAN	7101	3006	000	000	(1,200.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5204	000	000	1,200.00
4/9/2012	SHERIFF	EXPENDITURES	3102	5401	000	000	(1,200.00)
	SHERIFF		3102	5506	000	000	1,200.00
4/9/2012	SHERIFF	PURCHASES	3102	5401	000	000	(50.00)
	SHERIFF		3102	5411	000	000	50.00
4/11/2012	GENERAL DISTRICT COURT	PARKING AUTHORITY & WATER	2102	3004	000	001	(200.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	200.00
	GENERAL DISTRICT COURT		2102	3005	000	000	(100.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	100.00
	GENERAL DISTRICT COURT		2102	5801	000	000	(50.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	50.00
	GENERAL DISTRICT COURT		2102	5411	000	000	(100.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	100.00
4/11/2012	VICTIM WITNESS PROGRAM	PURCHASE NEW COMPUTERS	2202	5506	000	000	(1,480.00)
	VICTIM WITNESS PROGRAM		2202	5401	000	000	1,480.00
4/11/2012	TREASURER	VALECO DUES	1213	5204	000	000	(50.00)
	TREASURER		1213	5801	000	000	50.00
4/17/2012	ECONOMIC DEVELOPMENT COMMISSION	BOOKS & SUBSCRIPTIONS	8102	3007	000	000	(1,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5411	000	000	1,000.00
4/18/2012	ECONOMIC DEVELOPMENT COMMISSION	BOOKS & SUBSCRIPTIONS	8102	3002	000	000	(1,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5411	000	000	1,500.00
4/18/2012	ECONOMIC DEVELOPMENT COMMISSION	OPERATING SUPPLIES	8102	3002	000	017	(1,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,500.00
	ECONOMIC DEVELOPMENT COMMISSION		8102	5506	000	000	(1,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,000.00
	ECONOMIC DEVELOPMENT COMMISSION		8102	3007	000	000	(1,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,000.00
4/18/2012	ECONOMIC DEVELOPMENT COMMISSION		8102	3002	000	017	(6,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	1003	000	000	6,000.00
4/18/2012	SHERIFF	PURCHASE	3102	8007	000	000	(2,293.77)
	SHERIFF		3102	5401	000	000	2,293.77

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/19/2012	TREASURER	MAIL STUFFER	1213	8001	000	000	22,523.00
	COURT SERVICES		2111	6006	000	000	(13,350.00)
	GYPSY MOTH SUPPRESSION		8202	3007	000	000	(1,000.00)
	GYPSY MOTH SUPPRESSION		8202	5401	000	000	(1,000.00)
	GYPSY MOTH SUPPRESSION		8202	5506	000	000	(1,000.00)
	GYPSY MOTH SUPPRESSION		8202	1003	000	000	(6,173.00)
4/19/2012	GYPSY MOTH SUPPRESSION	TRANSFER FUNDS TO PART-TIME	8202	1001	000	031	(24,563.00)
	GYPSY MOTH SUPPRESSION		8202	1003	000	000	24,563.00
4/23/2012	REFUSE COLLECTION	PRINT RECYCLING GUIDE	4203	3010	000	000	(5,775.00)
	REFUSE COLLECTION		4203	3006	000	000	5,775.00
4/23/2012	AGRICULTURE	SUPPLIES	8301	5506	000	000	(3,000.00)
	AGRICULTURE		8301	5401	000	000	3,000.00
	AGRICULTURE		8301	5801	000	000	(68.00)
	AGRICULTURE		8301	5401	000	000	68.00
	AGRICULTURE		8301	5204	000	000	(1,000.00)
	AGRICULTURE		8301	5401	000	000	1,000.00
	AGRICULTURE		8301	3004	000	001	(187.00)
	AGRICULTURE		8301	5401	000	000	187.00
	AGRICULTURE		8301	9002	000	000	(366.00)
	AGRICULTURE		8301	5401	000	000	366.00
4/25/2012	HUMAN RESOURCES	DATA GATE LICENSE	1203	5413	000	000	(900.00)
	COMMISSIONER OF THE REVENUE		1209	3010	000	000	(900.00)
	TREASURER		1213	3002	000	000	(900.00)
	FINANCE		1214	3007	000	000	(900.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	4,500.00
	INSPECTIONS		3401	3002	000	000	(900.00)
4/27/2012	PARKS AND RECREATION ADMINISTRATION	EXPENSES	7101	5404	000	000	(133.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5411	000	000	133.00
4/27/2012	SHERIFF	PURCHASE	3102	8007	000	000	(1,000.00)
	SHERIFF		3102	5401	000	000	1,000.00
4/27/2012	CLEARBROOK PARK	WATER & SEWER	7109	5403	000	000	(2,000.00)
	CLEARBROOK PARK		7109	5103	000	000	2,000.00
	CLEARBROOK PARK		7109	5413	000	000	(1,500.00)
	CLEARBROOK PARK		7109	5103	000	000	1,500.00
5/1/2012	SHERANDO PARK	WATER & SEWER	7110	5413	000	000	(3,000.00)
	SHERANDO PARK		7110	5103	000	000	3,000.00
5/3/2012	PUBLIC SAFETY COMMUNICATION	CONTRACT FOR 911 PHONE SYSTEM	3506	5204	000	000	(34,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	3005	000	000	34,000.00
5/7/2012	PARKS AND RECREATION ADMINISTRATION	EXPENDITURES	7101	3002	000	000	(2,000.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	2,000.00

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

Unreserved Fund Balance, Beginning of Year, July 1, 2011	23,983,749
 Prior Year Funding & Carryforward Amounts	
C/F Fire Company Capital	(136,823)
C/F Sheriff Forfeited Asset Funds	(13,674)
C/F Sheriff Revenue	(700)
C/F Stormwater Education & Outreach Grant	(7,600)
C/F Refuse Collection Projects	(10,400)
C/F Internet Services	(23,115)
C/F Bowman Library Parking Lot	(83,000)
C/F Airport Capital	(108,145)
C/F Comm Atty Forfeited Asset Funds	(13,241)
C/F Schools	(347,246)
	(743,943)
 Other Funding / Adjustments	
Republican Primary	(10,534)
No local DARE funding	(5,000)
BOS iPads	(10,688)
AARP Tax Aide	(2,100)
Whitacre Farms	(1,897)
Civil Juries	(8,000)
IT Project - Phase I	(169,557)
Sheriff laptops	(319,636)
Return FY11 VJCCCA funds	(8,500)
PPEA Lantz refund	(5,000)
6/2012 Primary	(36,461)
	(577,372)
 Fund Balance, May 10, 2012	 22,662,433

County of Frederick
 General Fund
 April 30, 2012

ASSETS	FY12 4/30/12	FY11 4/30/11	Increase (Decrease)
Cash and Cash Equivalents	30,445,315.12	28,286,244.84	2,159,070.28 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,286,810.60	42,264,068.85	(39,977,258.25) *B
Streetlights	1,293.96	31,066.15	(29,772.19)
Commonwealth, Federal, 45 day Taxes	43,746.91	70,882.67	(27,135.76)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,753.71	6,114.13	(3,360.42)
GL controls (est.rev / est. exp)	<u>(6,601,845.50)</u>	<u>(10,507,557.90)</u>	<u>3,905,712.40</u> (1) Attached
TOTAL ASSETS	<u>26,914,569.03</u>	<u>60,887,312.97</u>	<u>(33,972,743.94)</u>
LIABILITIES			
Accrued Liabilities	349,889.62	188,989.11	160,900.51 *C
Performance Bonds Payable	1,553,080.36	1,615,378.71	(62,298.35)
Taxes Collected in Advance	261,574.90	122,534.72	139,040.18
Deferred Revenue	<u>2,331,828.64</u>	<u>42,322,905.95</u>	<u>(39,991,077.31)</u>
TOTAL LIABILITIES	4,496,373.52	44,249,808.49	(39,753,434.97)
EQUITY			
Fund Balance			
Reserved:			
Encumbrances General Fund	260,385.70	73,208.44	187,177.26 (2) Attached
Conservation Easement	1,635.00	0.00	1,635.00
Peg Grant	82,948.40	0.00	82,948.40
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	75,601.48	21,297.70	54,303.78
Historical Markers	17,200.00	17,119.50	80.50
Transportation Reserve	438,300.00	438,300.00	0.00
Animal Shelter	309,579.84	295,261.27	14,318.57
Proffers	1,640,089.10	2,251,456.84	(611,367.74) (3) Attached
Economic Development	687.01	687.01	0.00
Star Fort Fees	4,261.53	0.00	4,261.53
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>18,322,227.77</u>	<u>12,274,894.04</u>	<u>6,047,333.73</u> (4) Attached
TOTAL EQUITY	<u>22,418,195.51</u>	<u>16,637,504.48</u>	<u>5,780,691.03</u>
TOTAL LIAB. & EQUITY	<u>26,914,569.03</u>	<u>60,887,312.97</u>	<u>(33,972,743.94)</u>

NOTES:

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

*B The 39,977,258.25 decrease in taxes was a result of the tax levy delay from April last year to May this year.

*C Health insurance claims appear to have increased as a result of electronic posting duplicating a month. Corrections are being made.

BALANCE SHEET

(1) GL Controls	FY12	FY11	Inc/(Decrease)
Est.Revenue	122,061,968	122,527,698	(465,731)
Appropriations	(56,580,104)	(57,751,755)	1,171,651
Est.Tr.to Other fds	(72,344,095)	(75,356,710)	3,012,615
Encumbrances	260,386	73,208	187,177
	(6,601,846)	(10,507,558)	3,905,712

(2) General Fund Purchase Orders

Outstanding @4/30/12

DEPARTMENT	Amount	Description
Board of Supervisors	10,980.00	Boardroom AV Upgrade
Fire & Rescue	25,473.81	Uniforms
	229.31	Scott SCBA Parts
Parks	12,105.75	Chemicals
	305.20	T-Shirts
	92,742.40	Sherando Restroom Renovation
	7,016.60	Agricultural Supplies
	7,498.00	Pole Inspection
	5,266.00	Replacement Pole
Planning	9,319.63	Konica Copier
Refuse Collection	5,775.00	Rain Barrels
	5,500.00	Recycling Book
Sheriff	17,617.19	2011 Ford Ranger
	27,640.00	Software & Training
	3,435.00	Dare T-Shirts
Treasurer	2,772.56	Envelopes
	4,186.25	Konica Copier
	22,523.00	Inserter Machine
Total	260,385.70	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
<u>Balance @ 4/30/12</u>	467,746.18	134,661.18	270,109.55	767,572.19	1,640,089.10

Designated Other Projects Detail

Administration	115,833.19
Bridges	42,100.00
Historic Preservation	38,000.00
Library	5,413.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Rt.11	250,000.00
Sheriff	55,851.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	767,572.19

(4) Fund Balance Adjusted	
Beginning Balance 4/30/12	22,662,433.37
Revenue 4/12	75,502,725.80
Expenditures 4/12	(41,197,246.84)
Transfers 4/12	(38,645,684.56)
4/12 Adjusted Fund Balance	18,322,227.77

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

REVENUES:	<u>Appropriated</u>	FY12 4/30/12 <u>Actual</u>	FY11 4/30/11 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	80,085,000.00	37,578,875.69	37,802,531.36	(223,655.67) (1)
Other local taxes	25,632,609.00	19,705,456.20	18,469,557.97	1,235,898.23 (2)
Permits & Privilege fees	1,229,649.00	813,323.20	760,764.71	52,558.49 (3)
Revenue from use of money and property	888,501.33	158,212.93	146,367.88	11,845.05 (4)
Charges for Services	2,307,751.00	1,743,334.26	1,748,882.91	(5,548.65)
Miscellaneous	1,151,853.45	320,035.29	278,073.25	41,962.04
Recovered Costs	1,843,981.37	1,500,053.70	1,248,353.24	251,700.46 (5)
Intergovernmental:				
Commonwealth	8,618,384.00	13,403,524.14	13,139,227.62	264,296.52 (6)
Federal	304,238.60	279,910.39	959,721.56	(679,811.17) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	122,061,967.75	75,502,725.80	74,553,480.50	949,245.30
EXPENDITURES:				
General Administration	8,303,188.14	6,500,352.67	6,868,067.40	(367,714.73)
Judicial Administration	2,059,423.54	1,519,803.75	1,637,037.62	(117,233.87)
Public Safety	24,843,053.33	19,902,740.47	19,302,688.21	600,052.26
Public Works	4,054,002.90	2,773,184.56	3,059,242.06	(286,057.50)
Health and Welfare	7,098,184.00	5,202,540.96	4,943,214.88	259,326.08
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,250,165.71	3,899,664.09	3,959,559.84	(59,895.75)
Community Development	1,778,633.55	1,356,590.59	1,892,511.53	(535,920.94)
TOTAL EXPENDITURES	53,443,144.17	41,197,246.84	41,704,691.29	(507,444.45) (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	75,481,054.78	38,645,684.56	40,806,684.68	(2,161,000.12) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(6,862,231.20)	(4,340,205.60)	(7,957,895.47)	(3,617,689.87)
Fund Balance per General Ledger		22,662,433.37	20,232,789.51	2,429,643.86
Fund Balance Adjusted to reflect Income Statement @4/30/12		18,322,227.77	12,274,894.04	6,047,333.73

(1)General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	20,570,020	21,286,275	(716,255)
Public Services	685,750	981,406	(295,656)
Personal Property	15,292,820	14,650,162	642,657
Penalties and Interest	755,919	658,225	97,694
Credit Card Chgs./Delinq.Advertising	(19,479)	(16,897)	(2,582)
Adm.Fees For Liens&Distress	293,846	243,360	50,486
	37,578,876	37,802,531	(223,656)

(2) Other Local Taxes

Local Sales and Use Tax	6,849,274.78	6,322,595.85	526,678.93
Communications Tax	906,025.08	959,541.25	(53,516.17)
Utility Taxes	2,278,574.19	2,249,959.54	28,614.65
Business Licenses	5,131,353.44	4,617,147.79	514,205.65
Auto Rental Tax	77,481.66	48,805.92	28,675.74
Motor Vehicle Licenses Fees	519,772.61	486,963.09	32,809.52
Bank Stock Taxes	24,169.00	-	24,169.00
Recordation Taxes	772,166.82	861,639.67	(89,472.85)
Meals Tax	2,822,595.36	2,614,312.00	208,283.36
Lodging Tax	301,271.80	287,616.44	13,655.36
Street Lights	18,208.25	16,278.76	1,929.49
Star Fort Fees	4,563.21	4,697.66	(134.45)
Total	19,705,456.20	18,469,557.97	1,235,898.23

(3)Permits&Privileges

Dog Licenses	43,620.00	34,995.00	8,625.00
Land Use	4,343.00	11,325.00	(6,982.00)
Transfer Fees	1,882.80	2,057.85	(175.05)
Development Review Fees	130,190.20	220,007.56	(89,817.36)
Building Permits	444,985.80	352,463.95	92,521.85
2% State Fees	1,422.65	1,248.76	173.89
Electrical Permits	73,817.00	42,712.00	31,105.00
Plumbing Permits	20,065.00	8,280.00	11,785.00
Mechanical Permits	57,831.75	38,354.59	19,477.16
Sign Permits	2,080.00	3,350.00	(1,270.00)
Permits for Commercial Burning	200.00	75.00	125.00
Explosive Storage Permits	700.00	200.00	500.00
Blasting Permits	165.00	165.00	-
Land Disturbance Permits	29,720.00	43,780.00	(14,060.00)
Septic Haulers Permit	200.00	800.00	(600.00)
Sewage Installation License	1,500.00	900.00	600.00
Residential Pump And Haul Fee	100.00	-	100.00
Transfer Development Rights	500.00	50.00	450.00
Total	813,323.20	760,764.71	52,558.49

(4) Revenue from use of

Money	123,361.49	81,615.73	41,745.76 *1
Property	34,851.44	64,752.15	(29,900.71)
	158,212.93	146,367.88	11,845.05

*1 The investment rate for LGIP @4/30/12 was .166%.

(5) Recovered Costs	FY12	FY11	Increase/Decrease
Recovered Costs Treas.Office	45,020.29	-	45,020.29
Worker's Comp	950.00	1,000.00	(50.00)
Purchasing Card Rebate	93,020.92	106,364.92	(13,344.00)
Reimbursement Circuit Court	16,138.19	9,290.16	6,848.03
Public Works Cleanup	-	1,112.17	(1,112.17)
Clarke County Container Fees	42,047.40	51,895.74	(9,848.34)
City of Winchester Container Fees	9,323.74	21,417.79	(12,094.05)
Refuse Disposal Fees	40,309.74	58,422.14	(18,112.40)
Recycling Revenue	69,411.98	52,334.27	17,077.71
Sheriff Restitution	150.60	20.00	130.60
Fire&Rescue Merchandise (Resale)	128.75	201.25	(72.50)
Container Fees Bowman Library	844.81	1,683.14	(838.33)
Restitution Victim Witness	8,113.62	240.00	7,873.62
Reimb.of Expenses Gen.District Court	24,748.20	24,182.80	565.40
Reimb.Public Works Salaries	92,723.00	-	92,723.00
Reimb.of Expenses J&D Court	4,822.55	3,214.77	1,607.78
Winchester EDC	72,000.00	72,000.00	-
Reimb.Task Force	43,503.68	43,819.87	(316.19)
Rabies Clinic Fees	-	644.00	(644.00)
EDC/Recovered Costs	119.95	120.33	(0.38)
Sign Deposits Planning	50.00	250.00	(200.00)
Reimbursement Elections	4,631.59	-	4,631.59
Westminster Canterbury Lieu of Tax	12,260.55	13,086.20	(825.65)
Reimbursement Street Signs	324.00	972.00	(648.00)
Grounds Maint. Frederick Co. Schools	154,584.72	107,834.04	46,750.68
Reimb.NW Works	-	388,941.00	(388,941.00)
Comcast PEG Grant	30,468.40	30,205.20	263.20
Proffer Eastgate Commerce Center	-	4,000.00	(4,000.00)
Proffer-Other	405,220.50	57,000.00	348,220.50
Fire School Programs	23,669.53	16,583.44	7,086.09
Proffer Sovereign Village	10,976.19	-	10,976.19
Proffer Lynnehaven	40,539.72	20,269.86	20,269.86
Proffer Redbud Run	103,264.00	109,718.00	(6,454.00)
Clerks Reimbursement to County	10,285.43	9,886.19	399.24
Canter Estates	4,087.97	-	4,087.97
Proffer Village at Harvest Ridge	-	9,234.00	(9,234.00)
Proffer Snowden Bridge	110,528.64	18,528.96	91,999.68
Sheriff Reimbursement	20,904.04	1,000.00	19,904.04
Proffer Cedar Meadows	4,881.00	4,881.00	-
Proffer Westbury Commons	-	8,000.00	(8,000.00)
Total	1,500,053.70	1,248,353.24	251,700.46

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

*2 \$400,000 for transportation improvements in the Route 11 North-Fort Collier-Route 7 East area.

(6) Commonwealth Revenue	4/30/2012	4/30/2011	
	FY12	FY11	Increase/Decrease
Motor Vehicle Carriers Tax	30,284.33	31,351.85	(1,067.52)
Mobile Home Titling Tax	91,390.20	112,650.72	(21,260.52)
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
Recordation Taxes	282,167.37	226,233.02	55,934.35
Shared Expenses Comm.Atty.	343,803.39	329,232.87	14,570.52
Shared Expenses Sheriff	1,754,557.04	1,759,823.66	(5,266.62)
Shared Expenses Comm.of Rev.	133,680.79	152,618.96	(18,938.17)
Shared Expenses Treasurer	114,277.91	124,297.04	(10,019.13)
Shared Expenses Clerk	310,726.99	314,330.26	(3,603.27)
Public Assistance Grants	2,909,494.48	2,622,042.13	287,452.35
Litter Control Grants	12,177.00	14,176.00	(1,999.00)
Four-For-Life Funds	-	80,672.78	(80,672.78)
Dept. of Transportation Safety Grant	1,174.64	-	1,174.64
Emergency Services Fire Program	191,433.00	145,933.00	45,500.00
Emergency Services Special Grants	88,693.23	-	88,693.23
Special Prosecutor Grant	-	2,840.60	(2,840.60)
Recycling Grant	4,724.56	12,690.50	(7,965.94)
DMV Grant Funding	27,845.04	5,353.64	22,491.40
DCJS & Sheriff State Grants	61,590.44	33,720.83	27,869.61
JJC Grant Juvenile Justice	121,212.00	120,584.00	628.00
Rent/Lease Payments	237,116.43	210,772.14	26,344.29
Spay/Neuter Assistance State	1,710.49	1,918.31	(207.82)
State Reimbursement EDC	-	200,000.00	(200,000.00)
Wireless 911 Grant	44,866.41	36,461.63	8,404.78
State Forfeited Asset Funds	28,452.68	4,030.30	24,422.38
VA Dept of Health Biosolids	7,692.27	4,127.00	3,565.27
Victim Witness Commonwealth	70,718.25	49,129.00	21,589.25
Social Services VOCA Grant	4,132.50	11,110.00	(6,977.50)
State Grant Public Communications	-	3,600.00	(3,600.00)
Fire&Rescue OEMS Reimb.	3,074.52	2,999.20	75.32
Total	13,403,524.14	13,139,227.62	264,296.52

County of Frederick

General Fund

April 30, 2012

(7) Federal Revenue	FY12	FY11	Increase/Decrease
CDB Grant Planning	-	680,004.60	(680,004.60)
Federal Forfeited Assets	16,872.76	5,324.87	11,547.89
Housing Illegal Aliens	23,988.00	54,760.00	(30,772.00)
Federal Grants Sheriff	239,049.63	219,632.09	19,417.54
Total	279,910.39	959,721.56	(679,811.17)

(8) Expenditures

The year to date expenditures for FY12 decreased \$507,444.45 compared to the same time period in FY11. The **General Administration** decrease of \$367,714.73 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$600,052.26. Contributions to fire departments and rescue squads increased \$149,877.40 in FY12 and include a \$45,500.00 increase for the fire programs and \$65,905.03 to Greenwood Volunteer Fire & Rescue Company for upgrades to the fire station from proffer funds. The County local share for the Jail increased \$344,680.00 in FY12. **Parks and Recreation** decreased \$59,895.75 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$535,920.94 as a result of \$550,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,161,000.12 in total. See chart below:

(9) Transfers decreased \$2,161,000.12	FY12	FY11	Increase/Decrease
Fringe Benefits(Insurance)	0.00	(564.27)	564.27
School Operating	28,747,083.14	29,035,046.54	(287,963.40)
School Debt Service	7,313,075.50	7,313,075.50	-
School Construction	600,000.00	2,300,000.00	(1,700,000.00)
School Special Grants Fund	41,499.19	-	41,499.19
Debt Service County	1,548,817.36	1,605,713.91	(56,896.55)
Operational Transfers	395,209.37	553,413.00	(158,203.63)
Total	38,645,684.56	40,806,684.68	(2,161,000.12)

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

ASSETS	FY2012 <u>4/30/12</u>	FY2011 <u>4/30/11</u>	Increase <u>(Decrease)</u>
Cash	5,274,457.36	5,670,195.17	(395,737.81) *1
Accounts Receivable Federal	0.00	0.00	0.00
Accounts Receivable Other	233.35	0.00	233.35
GL controls(est.rev/est.exp)	<u>(860,151.50)</u>	<u>(1,105,511.00)</u>	<u>245,359.50</u>
 TOTAL ASSETS	 <u>4,414,539.21</u>	 <u>4,564,684.17</u>	 <u>(150,144.96)</u>
 LIABILITIES			
Accrued Operating Reserve Costs	<u>1,871,308.00</u>	<u>1,932,540.10</u>	<u>(61,232.10)</u>
 TOTAL LIABILITIES	 <u>1,871,308.00</u>	 <u>1,932,540.10</u>	 <u>(61,232.10)</u>
 EQUITY			
Fund Balance Reserved			
Encumbrances	5,620.00	4,695.00	925.00
Undesignated Fund Balance	<u>2,537,611.21</u>	<u>2,627,449.07</u>	<u>(89,837.86)</u>
 TOTAL EQUITY	 <u>2,543,231.21</u>	 <u>2,632,144.07</u>	 <u>(88,912.86)</u>
 TOTAL LIABILITY & EQUITY	 <u>4,414,539.21</u>	 <u>4,564,684.17</u>	 <u>(150,144.96)</u>

NOTES:

*1 Cash decreased due to an increase in expenditures.

Current Unrecorded Accounts Receivable-	<u>FY2012</u>
Prisoner Billing:	25,495.64
Compensation Board Reimbursement 4/12	<u>440,818.66</u>
 Total	 466,314.30

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 4/30/12

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	4/30/12 <u>Actual</u>	4/30/11 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	10,374.77	13,577.59	(3,202.82)
Work Release Fees	414,064.00	278,259.60	304,082.91	(25,823.31)
Prisoner Fees Other Localities	0.00	0.00	1,999.29	(1,999.29)
Federal Bureau Of Prisons	0.00	890.00	0.00	890.00
Local Contributions	5,162,154.00	5,162,154.00	5,395,072.12	(232,918.12)
Miscellaneous	26,404.91	24,894.26	11,063.64	13,830.62
Phone Commissions	90,000.00	79,753.33	63,922.03	15,831.30
Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr.	102,000.00	67,246.46	63,851.64	3,394.82
Elec.Monitoring Part.Fees	70,000.00	44,516.49	31,564.69	12,951.80
Share of Costs Commonwealth	1,013,820.00	513,327.77	486,156.32	27,171.45
Medical & Health Reimb.	50,000.00	44,358.47	40,043.16	4,315.31
Employees Meals Supplements	500.00	220.00	440.00	(220.00)
Sale of Salvage	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	63,952.00	0.00	140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	3,920,600.82	3,913,406.87	7,193.95
State Grants	249,551.00	162,654.00	193,085.26	(30,431.26)
DOC Contract Beds	0.00	15,796.00	11,096.00	4,700.00
Bond Proceeds	0.00	3,248.01	0.00	3,248.01
Transfer from General Fd,	3,733,510.00	3,733,510.00	3,388,830.00	344,680.00
TOTAL REVENUES	<u>15,971,108.91</u>	<u>14,061,803.98</u>	<u>14,058,292.46</u>	<u>3,511.52</u>
EXPENDITURES:	<u>16,836,880.41</u>	<u>13,373,081.93</u>	<u>12,816,832.12</u>	<u>556,249.81</u>
Excess(Deficiency)of revenues over expenditures		688,722.05	1,241,460.34	(552,738.29)
FUND BALANCE PER GENERAL LEDGER		<u>1,848,889.16</u>	<u>1,385,988.73</u>	<u>462,900.43</u>
Fund Balance Adjusted To Reflect Income Statement @4/30/2012		2,537,611.21	2,627,449.07	(89,837.86)

County of Frederick
Fund 12 Landfill
April 30, 2012

ASSETS	FY2012 <u>4/30/12</u>	FY2011 <u>4/30/11</u>	Increase <u>(Decrease)</u>
Cash	29,402,819.77	30,673,281.70	(1,270,461.93) *1
Receivables:			
Accounts Receivable			
Fees	515,630.11	533,536.04	(17,905.93) *2
Accounts Receivable Other	83.00	2,872.96	(2,789.96)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	39,719,334.39	36,573,330.32	3,146,004.07
Accumulated Depreciation	(19,781,833.70)	(18,308,937.55)	(1,472,896.15) *3
GL controls(est.rev/est.exp)	<u>(3,343,947.15)</u>	<u>(2,303,381.97)</u>	<u>(1,040,565.18)</u>
TOTAL ASSETS	<u>46,428,086.42</u>	<u>47,086,701.50</u>	<u>(658,615.08)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	122,588.76	105,998.08	16,590.68
Accrued Remediation Costs	11,649,874.93	11,527,905.59	121,969.34 *4
Retainage Payable	359,969.95	176,295.67	183,674.28
Deferred Revenue Misc.Charges	<u>83.00</u>	<u>2,872.96</u>	<u>(2,789.96)</u>
TOTAL LIABILITIES	<u>12,132,516.64</u>	<u>11,813,072.30</u>	<u>319,444.34</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	1,516,522.85	2,722,233.06	(1,205,710.21) *5
Post Closure Care	0.00	0.00	0.00
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>22,920,604.93</u>	<u>22,692,954.14</u>	<u>227,650.79</u> *6
TOTAL EQUITY	<u>34,295,569.78</u>	<u>35,273,629.20</u>	<u>(978,059.42)</u>
TOTAL LIABILITY AND EQUITY	<u>46,428,086.42</u>	<u>47,086,701.50</u>	<u>(658,615.08)</u>

NOTES:

*1 The cash decreased \$1,270,461.93 as a result of increased expenditures including capital projects and a decrease in the reserved fund balance.

*2 The receivables at 4/30/12 decreased \$17,905.93. Landfill charges for 4/12 were \$369,979.64 compared to \$402,224.48 at 4/11, resulting in an FY12 decrease of \$32,244.84. The delinquent fees were \$143,212.96 at 4/12 compared to \$128,921.21 at 4/11 for an increase of \$14,291.75.

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

*4 The accrued remediation cost has increased \$121,969.34 from FY11 to FY12 and includes \$115,908.00 for post closure costs and \$6,061.34 interest.

*5 Encumbrances decreased \$1,205,710.21. The encumbrance balance at 4/30/12 is \$1,516,522.85 and includes \$291,310.00 for the gas to energy project, \$288,492.85 for the partial capping MSW and \$936,720.00 for clay borrow development; CDD cell liner, and drain improvement.

*6 Total fund balance at 4/30/12 increased \$227,650.79. The beginning fund balance was \$25,768,709.47 that includes audit adjustments; budget controls for FY12(1,988,930.00), (\$380,000.00) carry forward from FY11 and the year to date revenue less expenses of (\$479,174.54).

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 4/30/12

FUND 12 LANDFILL REVENUES		FY12 4/30/12 <u>Actual</u>	FY11 4/30/11 <u>Actual</u>	YTD Actual <u>Variance</u>
	<u>Appropriated</u>			
Interest Charge	0.00	5,438.51	4,892.26	546.25
Interest on Bank Deposits	350,000.00	42,442.85	46,243.67	(3,800.82)
Salvage and Surplus	0.00	140,688.78	124,321.55	16,367.23
Sanitary Landfill Fees	5,028,600.00	3,512,599.61	3,475,257.16	37,342.45
Charges to County	0.00	270,792.69	269,362.29	1,430.40
Charges to Winchester	0.00	74,695.44	72,578.24	2,117.20
Tire Recycling	80,000.00	112,192.50	171,119.14	(58,926.64)
Reg. Recycling Electronics	50,000.00	36,980.00	35,309.00	1,671.00
Waste Oil Recycling	0.00	13,570.50	0.00	13,570.50
Miscellaneous	0.00	409.00	503.00	(94.00)
Wheel Recycling	100,000.00	100.00	1,921.06	(1,821.06)
Charges for RTOP	80,000.00	0.00	0.00	0.00
Renewable Energy Credits	20,000.00	0.00	0.00	0.00
Landfill Gas To Electricity	600,000.00	409,936.08	246,994.52	162,941.56
State Damages Reimbursement	10,000.00	11,408.00	22.04	11,385.96
TOTAL REVENUES	6,318,600.00	4,631,253.96	4,448,523.93	182,730.03
Operating Expenditures	4,950,030.00	2,741,953.28	2,325,114.05	416,839.23
Capital Expenditures	6,229,040.00	2,368,475.22	2,743,442.37	(374,967.15)
TOTAL Expenditures	11,179,070.00	5,110,428.50	5,068,556.42	41,872.08
Excess(deficiency)of revenue over expenditures		(479,174.54)	(620,032.49)	140,857.95
Fund Balance Per General Ledger		23,399,779.47	23,312,986.63	86,792.84
FUND BALANCE ADJUSTED		22,920,604.93	22,692,954.14	227,650.79