



COUNTY of FREDERICK

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: January 19, 2011

SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 19, 2011 at 8:00 a.m. A budget work session immediately followed. (b) Items 2 and 4 were approved under consent agenda. Member Gary Lofton was absent.

1. The Winchester Regional Airport Director requests an Airport Capital Fund (Fund 85) supplemental appropriation in the amount of \$8,330,000. This amount represents projects programmed for federal and state grants. See attached information, p. 1 – 6. The committee recommended advertising this request for public hearing.
2. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,353.10. This amount represents DARE donations and t-shirt sales. No local funds are needed. See attached memos, p. 7 – 8.
3. The Parks & Recreation Director requests approval of the Cooperative Use Agreement between the Frederick County Public Schools and Frederick County Parks & Recreation for grounds maintenance and facility use. See attached information, p. 9 – 40. The committee recommends accepting the agreement.

4. (b) The Extensions Unit Coordinator requests a General Fund supplemental appropriation in the amount of \$16,021. This amount represents a carry forward of funds from FY 2010 to pay an invoice for the 4th quarter of FY 2010. See attached information, p. 41 – 43.
5. The Landfill Environmental Manager requests a Landfill Fund (Fund 12) supplemental appropriation in the amount of \$70,000. This amount represents funds needed for expenses associated with the gas to energy project. No local funds required. See attached memo, p. 44. The committee recommends approval.
6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$109,325 for an Internet Crimes Against Children grant. No local funds required. See attached information, p. 45 – 47. The committee recommends approval.

BUDGET WORK SESSION

1. Discussion on the FY 2012 reassessment and proposed budget scenarios. See attached information, p. 48 – 54.

INFORMATION ONLY

2. The Finance Director provides a Fund 10 Transfer report for FY11. See attached, p. 55 – 57.
3. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 58.

Finance Committee Report and Recommendations
January 19, 2011
Page 3

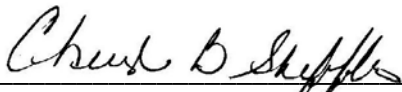
4. The Finance Director provides December Financial Statements. See attached, p. 59 – 70.
5. Frederick County has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement. See attached information, p. 71 – 72.

Respectfully submitted,

FINANCE COMMITTEE

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

By

A handwritten signature in cursive script, reading "Cheryl B. Shiffler", written over a horizontal line.

Cheryl B. Shiffler, Finance Director



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-5786

Memorandum

To: Cheryl Shiffler, Finance Director, Frederick County
From: Renny Manuel, Director, Winchester Airport
Date: November 23, 2010
Re: Fund 85 - Capital FY 2011 – Budget Appropriations

Rm

On behalf of the Winchester Regional Airport Authority, I respectfully request budget appropriations in Fund 85 (Capital) for a projects listed below.

Expenditure appropriation requested:

85-081030-8801-000-065	Rehab Runway 14/32 Construction Phase	\$7,520,000.00
85-081030-8801-000-060	Acquire Land Parcel 53 APR Mini Storage	760,000.00
85-081030-7801-000-043	State Eligible Annual Maintenance Repairs	50,000.00

Revenue appropriations:

85-033010-0012	Federal Reimbursement	\$7,866,000.00
85-024040-0012	State Reimbursement	\$ 288,000.00 <i>\$ 288,400.00</i>
85-019110-0009	Local Contribution – City Share	\$ 45,771.00
85-019100-5150	Transfer from General Fund – County Share	\$ 114,829.00
85-019110-0009	Local Contribution – Other Localities	\$ 15,000.00

The land acquisition project is ongoing and was appropriated in FY 2010 however the balance at the end of the year was not encumbered and it did not carry forward. All of the projects are programmed for Federal and State grants.

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

Thank you for your continued assistance and support.



Winchester Regional Airport Authority

FY 2010 - 2011 Budget Request

Capital Funds

2011 FISCAL YEAR BUDGET				
DEPARTMENT:	AIRPORT AUTHORITY CAPITAL OUTLAY	8103		
<p><u>ACQUIRE LAND PARCEL 53 - BUFFLUCK ROAD:</u> Acquire 5.7432 acres of property on Bufflick Road identified on Airport Property Map Exhibit "A" as Parcel 53. Acquisition of this property is in accordance with the 20 Year Master Plan Update and has been ongoing for several years. The parcel lies within the Runway Protection Zone for Runway 14 and needs to be acquired fee simple to protect the approach surfaces for Runway 14. Funding is on a 95/3/2 Federal/State/Local level.</p> <p><u>MAINTENANCE ITEMS:</u> This item will provide for the general maintenance of eligible Airport facilities including vegetation, lighting and navigation equipment, pavement upkeep and airfield maintenance. Most maintenance items are funded on a State/Local level on a 80/20 basis.</p>		<p><u>RUNWAY 14/32 REHABILITATION & AIRFIELD LIGHTING UPGRADE:</u> This project involves the rehabilitation of Runway 14/32 to renew the life of the existing pavement that in some areas is beginning to show failure. Also included is an upgrade to the runway lighting comprised of new High Intensity Runway Lights (HIRLs) and the installation of a new 4 box PAPI light system which provides greater accuracy for pilots on final approach to the runway especially at night and during adverse weather conditions. This project is ranked number one (1) within the FAA and State funding programs for FY 2011.</p> <p><u>GOALS:</u> Provide a safe, efficient all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth.</p>		
<p>COSTS:</p> <p>Personnel 0 0 0</p> <p>Operating 0 0 0</p> <p>Capital 1,390,000 1,420,000 8,330,000</p> <p>TOTAL 1,390,000 1,420,000 8,330,000</p>		<p>REVENUES:</p> <p>Other Jurisdictions 129,440 23,436 60,771</p> <p>State/Federal 986,000 1,375,400 8,154,400</p> <p>County Funding 274,560 21,164 114,829</p> <p>TOTAL 1,390,000 1,420,000 8,330,000</p>		

2010 - 2011 BUDGET - SUPPLEMENTAL APPROPRIATIONS FOR EXPENDITURES				
Function	Department		Activity Code	
Fund 85	Winchester Regional Airport		81030	
	Description		DETAIL AMOUNT	TOTAL AMOUNT
081030-8801-000-060	Acquire Land Bufflick Rd Parcel 53 APR Mini Storage	Acquire parcel for per Twenty-year Master Plan Runway 14 Safety Area - budget balance FY 2010	760,000	760,000
081030-8801-000-065	Rehabilitation Runway 14/32 & Upgrade Airfield Lighting - Construction Phase	Construction phase to rehabilitate Runway 14/32 & upgrade airfield lighting.	7,520,000	7,520,000
081030-7801-000-043	State Eligible Annual Maintenance Repairs	General Repairs	35,000	35,000
		F & E repairs, lighting supplies, etc	15,000	15,000
TOTAL			8,330,000	8,330,000

2010 - 2011 BUDGET INFORMATION FUNDED PROJECT REVENUES						
Function		Department				
Fund 85		Winchester Regional Airport		REVENUE SOURCE		
	Description	STATE	FEDERAL	LOCAL	TOTAL	
	Acquire Land Bufflick Rd Parcel 53 APR Mini Storage	22,800	722,000	15,200	760,000	
	Rehabilitation Runway 14/32 & Upgrade Airfield Lighting - Construction Phase	225,600	7,144,000	150,400	7,520,000	
	State Eligible Annual Maintenance Repairs	28,000 12,000	0 0	7,000 3,000	35,000 15,000	
Total Revenue Breakdown		288,400	7,866,000	175,600	8,330,000	

Local Revenue Breakdown	
Contribution Clarke County	5,000
Contribution Warren County	5,000
Contribution Shenandoah County	5,000
Frederick Co/City of Winchester	160,600
Local Revenue	175,600

County	City
71.5%	28.5%
114,829	45,771

**CAPITAL PROJECT JUSTIFICATIONS FY 2011
WINCHESTER REGIONAL AIRPORT**

The Winchester Regional Airport Authority plans to continue the development of the Winchester Regional Airport in order to provide service to the community and nearby localities.

ITEM: ACQUIRE LAND BUFFLICK RD PARCEL 53 - APR MINI STORAGE

Land Acquisition of parcels along Bufflick Road identified on the current Airport Property Map as parcel 53. This property is included in the Airport Twenty-Year Master Plan and is to be acquired fee simple to meet Federal Aviation Administration design standards for Runway 14 Safety Area and for Noise Abatement. Under the Federal Aviation Administration's Part 77 Surface Requirements, the Airport is required to own fee simple property within the Primary Surfaces. This requirement is also included in the Code of Virginia 15.2.

For several years, development requiring land acquisition at the Winchester Regional Airport has focused on the Runway 32 (southwest) end. With that land acquisition project complete, several parcels within the Runway 14 (northeast) end also need to be acquired. Acquisition is necessary because many of the identified parcels are located within the Airport's FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA's projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations and encourages airport to resolve the non-compatibility through acquisition fee simple where feasible.

Safe and efficient approach systems into the airport are essential in attracting business traffic into this region especially during adverse weather conditions which could produce more revenue for the region and additional operating revenue for the airport to help the airport be more self-sustaining.

This project has been budgeted in prior years and finalization for acquisition is underway in FY 2011.

Funding is on a 95/3/2 Federal/State/Local

ITEM: RUNWAY 14/32 REHABILITATION AND UPGRADE AIRFIELD LIGHTING CONSTRUCTION PHASE

This project involves the rehabilitation of Runway 14/32 to renew the life of the existing pavement. In several areas the pavement has begun to show signs of failing due to increased use. The original runway section of about 4,500 feet will be replaced in order to meet current FAA design criteria. In addition the runway lighting will be upgraded to meet current FAA design standards for the type of instrument approaches in place at the airport. This will provide greater accuracy for pilots on final approach to the runway especially during operations at night and in adverse weather conditions.

The design phase was funded in FY 2010 by the FAA and the Virginia Department of Aviation and should be completed in FY 2011. The construction phase should commence at the end of FY 2011 or beginning of FY 2012. This project is the only project being programmed by the FAA in FY 2011 due to the enormous cost associated with the project.

Funding is anticipated on a 95/3/2 Federal/State/Local

ITEM: MAINTENANCE ITEMS

A. General Maintenance

This item will provide funds for the general maintenance of eligible Airport facilities including vegetation control.

The Authority is anticipating funding on an 80/20 State/Local basis.

B. F & E Repairs, lighting supplies, etc.

This item will provide funds for the general maintenance of all airfield lighting including fixtures, bulbs, flanges, etc.

The Authority is anticipating funding on an 80/20 State/Local basis. With some items being funded on a State only basis.

B. AWOS and Lighting Maintenance

This request is for the DOAV portion of the AWOS and Lighting equipment maintenance contract.

The Authority is anticipating funding on an 90/10 State/Local basis.

Airfield maintenance is eligible for State funding through the Department of Aviation's maintenance program. Maintenance of airfield lighting is required by State grant assurances. There is no increase to the operating budget from this project. Without State funding, the operating budget would have to cover these maintenance items.

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation/Reimbursement Checks
DATE : December 9, 2010

1005

Attached are checks totaling \$1986.10. These checks represent donations to the DARE Program and reimbursement for DARE t-shirts from the elementary schools.

We are requesting this amount be appropriated into revenue line ~~10~~-3010-018990-0015 and then transferred into our operating budget line of 3102-5413-001.

Thank you.

RTW/asw

Attachments

DEC 2010
RECEIVED

CC: finance committee

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation to DARE Program
DATE : January 4, 2011

Enclosed please find a check and cash totaling \$367.00. This amount represents donations to the DARE Program.

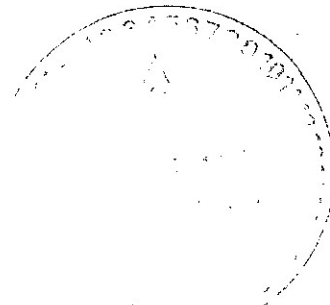
We are requesting this amount be posted to revenue line 10-3010-018990-0015 and then transferred into our operating budget line of 3102-5413-001 for DARE.

Thank you.

1000 ✓

RTW/asw

cc - Sharon





COUNTY of FREDERICK

Parks and Recreation Department

540-665-5678


FAX: 540-665-9687

www.fcprd.net

e-mail: fcprd@co.frederick.va.us

MEMORANDUM

TO: Frederick County Finance Committee

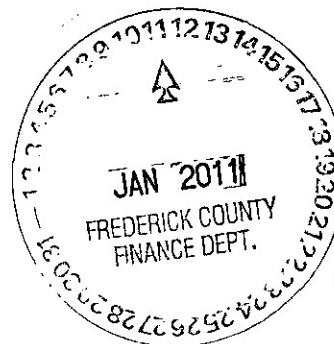
FROM: Jason Robertson, Director 

SUBJ: Cooperative Use Agreement with the Frederick County Public Schools

DATE: January 10, 2011

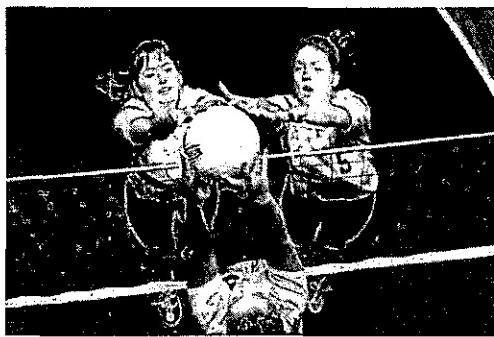
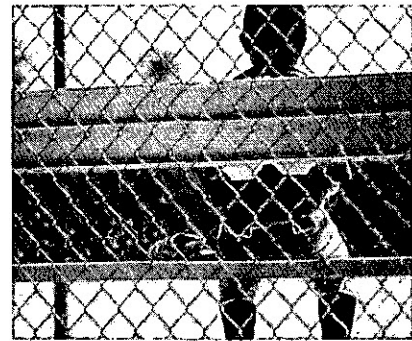
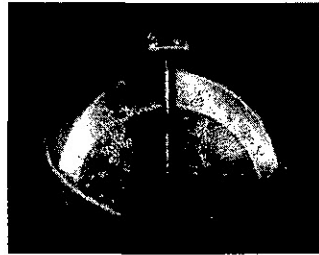
The Frederick County Parks and Recreation Commission recommends the County of Frederick accept the enclosed 2010 Cooperative Use Agreement between the County School Board of Frederick County, Virginia and the County of Frederick. This agreement updates the 2004 agreement outlining the relationship between the two entities including grounds maintenance, collocated facilities, and facility use.

The Parks and Recreation Department and Frederick County Public Schools have been formally working together since the 1991 Cooperative Use Agreement between the Frederick County School Board and the Frederick County Parks and Recreation Commission.



Cooperative Use Agreement

Draft



*County School Board of Frederick County, Virginia
and
County of Frederick, Parks and Recreation Department*

COUNTY SCHOOL BOARD OF FREDERICK COUNTY, VIRGINIA
AND
COUNTY OF FREDERICK, PARKS AND RECREATION DEPARTMENT
AGREEMENT OF COOPERATION

THIS AGREEMENT, superceding all prior cooperative use agreements, dated as of _____, by and between School Board of Frederick County, Virginia for all schools (the School Board) and the County of Frederick, Parks and Recreation Department (the Parks and Recreation Department) recites and provides:

RECITALS

WHEREAS, it is the desire of the School Board and the Parks and Recreation Department to encourage the maximum use of school facilities consistent with the educational requirements of each school, in order to foster youth and civic activities and to contribute to the well-being of Frederick County; and

WHEREAS, to the greatest extent possible, school facilities should be made available outside of school hours for worthwhile after-school, community, educational, recreational, civic and cultural activities; and

WHEREAS, to the greatest extent possible, park facilities and professional expertise should be made available outside of park-use for worthwhile educational and maintenance activities; and

WHEREAS, the School Board and the Parks and Recreation Department share these common interests and possess capabilities for the sharing of resources of each agency; and

WHEREAS, the use by each party for specified purposes of properties belonging to the other is lawful and is in the public interest by virtue of resulting economics in the use of space and of public monies; and

WHEREAS, the past actions of the School Board and the Parks and Recreation Department have supported the school/recreation concept and each party desires to pursue an even higher level of cooperation;

NOW, THEREFORE, for and in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to the following practices concerning:

1. Use of school facilities by county-approved activities and parks and recreational facilities for all school-approved activities;
2. Use of school facilities by the parks and recreation basicREC program;
3. The maintenance of school grounds by the Parks and Recreation Department; and;
4. Other specific items.

I. Use of School and Park Facilities

The use of school property is in accordance with school board policy, and the use of parks and recreation property is in accordance with parks and recreation department policy. A list of all facilities by school and parks included in this agreement is shown in Appendix A.

A. Scheduling of School and Park Facilities

1. Planning Timetable

The following facilities planning timetable for scheduling indoor facilities and outdoor facilities will be as follows:

a. Planning deadlines

By July 1 - Agencies send lists of activities and facilities needed to each other for the months of September, October, November and December.

By Nov. 1 - Agencies send lists of activities and facilities needed to each other for the months of January, February and March.

By Jan. 1 - Agencies send lists of activities and facilities needed to each other for the months of April and May.

By Mar. 1 - Agencies send lists of activities and facilities needed to each other for the months of June, July and August.

By July 20, November 20, January 20, and March 20 –

Parks and Recreation will send a list to the School Principal of the scheduled dates, times, and groups using school facilities. Concurrently, the School Board office will send a list to the Parks and Recreation Department of all scheduled dates, times, and groups using park facilities. Each month an updated list will be sent to the Principal or Facilities Coordinator.

b. Changes due to inclement weather or emergencies

When schools are closed early or closed during the day for inclement weather, emergency, etc., selected Parks and Recreation activities or programs such as before and after school programs and community centers may remain open. Parks & Rec staff shall notify school personnel when park facilities are not available due to inclement weather.

If all after-school activities are cancelled, buildings are closed to all but BasicRec and community centers. Circumstances may warrant the canceling of certain Parks & Recreation events, which will be discussed between the two organizations when they develop.

c. Scheduling priorities

If an event must be canceled and rescheduled on the night of the other's activity for reasons of emergency, acts of God, etc., the school principal will contact the Parks and Recreation Department as soon as possible, and vice versa.

In the scheduling of said school facilities, school events and programs, as defined by school board authority and action, shall have first priority; and recreation programs established by the Parks and Recreation Department shall have second priority; and any other events by other groups or agencies shall have third priority. Any activities scheduled outside of the timetable shall be mutually agreed on by the Parks and Recreation Department and the School Principals.

In the scheduling of park facilities, park and recreation programs and their co-sponsored groups shall have first priority; school activities shall have second priority and all other groups third priority, with the exception of specified soccer and softball fields at Sherando Park during pre, post, or regular season play where the schools shall have first priority.

2. Normal Hours of Operation*

a. School Facilities

1. Indoor Facilities

The use of the school for recreation programs will be Sunday through Saturday. Normal daily operations shall be from the dismissal of school, which includes after-school programs, or after the school athletic program until 11:00 p.m. weekdays (with the exception of Section II below), Saturdays & Sundays - 8:00 a.m. to 11:00 p.m.

Summer Hours

Monday - Sunday - 8:00 a.m. - 11:00 p.m.

Maintenance of all facilities and school programs will take priority when scheduling the use of these facilities.

**Hours of operation are subject to change based on needs and mission of the individual facilities and school division.*

2. Outdoor Facilities

(a) Lighted Fields

Weekdays - From the end of school functions until 11:00 p.m.

Weekends - 8:00 a.m. - 11:00 p.m.

(b) Unlighted Fields

Weekdays - From the end of school functions until dark.

Weekends - 8:00 a.m. - Dark

Summer Hours

Monday - Sunday - 8:00 a.m. - Until Dark

b. Designated Parks & Recreation areas located in certain schools

1. Sherando Community Center—office space, community rooms, racquetball courts, and weight room; 8:00 a.m. - 11:00 p.m. daily.

2. Orchard View Elementary School—office space; 8:00 a.m. - 11:00 p.m. daily; Gymnasium—3:30*--11:00 p.m. daily, 8 a.m.-11:00 p.m. Sat./Sun.

3. Eyendale Elementary School—Parks & Rec. area (activities room, demo lab, multipurpose room, office, lobby); 8 a.m.—11 p.m. daily; Gymnasium—3:30*--11:00 p.m. daily; 8 a.m.-11:00 p.m. Sat./Sun.

4. Gainesboro Elementary School—Parks & Rec. area (activities room, demo lab, multipurpose room, office, lobby); 8 a.m.—11 p.m. daily Gymnasium—3:30*--11:00 p.m. daily, 8 a.m.-11:00 p.m. Sat./Sun.

5. Greenwood Mill Elementary School—Parks & Rec. area (activities room, demo lab, multipurpose room, office, lobby); 8 a.m.—11 p.m. daily Gymnasium—3:30*--11:00 p.m. daily, 8 a.m.-11:00 p.m. Sat./Sun.

Facilities that host the Parks & Rec.'s BasicRec program may have extended morning hours.

**Time may fluctuate due to the conclusion of scheduled after-school programs.*

c. Parks and Recreation Facilities

1. Indoor Facilities

The use of park buildings for school programs will be Sunday through Saturday 8:00 a.m. - 11:00 p.m.

d. Any exception to these guidelines must be approved by the designees of the School Board and the Parks and Recreation Department. In the event of conflicts or the need for additional facility use by either party, the two agencies will work together to resolve any potential situations.

3. Maintenance and Improvements of School and Park Indoor Facilities

Maintenance of all school facilities will be the responsibility of Frederick County Public School's (FCPS) personnel. In facilities that have a Parks & Recreation area, FCPS's staff will be responsible for heavy floor maintenance (buffing, stripping, and finishing) in the Parks and Recreation area. All other custodial services (cleaning) will be completed by Parks and Recreation staff. FCPS Buildings & Grounds Department will supply cleaning equipment and

chemicals for use by Parks & Recreation's staff. No chemicals will be used unless approved by FCPS Buildings and Grounds Department. In all other facilities, the school custodial staff assigned to the facility shall perform routine maintenance and cleaning use and shall be available for service during use.

II. basicREC and Summer basicREC

- A. During the school year, Parks & Recreation provides a recreational extended day school age program in designated schools where community need and interest are established. During the summer, Parks & Recreation offers a similar program for school-age children.
- B. School facilities listed in Appendix B will be made available for before and after school use during the school year and certain sites for the summer program. There will be no charge to the Parks & Recreation department for space or utilities associated with these facilities.
- C. The school board shall provide snow removal of the parking lots and walkways of the schools, if available, where a basicREC program is operating a snow day camp (8 a.m.-6 p.m.).
- D. Access to Frederick County Public Schools' facility will be scheduled through the principal. In emergency situations, the School Principal will notify the Superintendent of Schools' designee so accommodations can be made.

III. Maintenance of School Grounds by the Parks and Recreation Commission

The athletic field maintenance classifications herein are addressed in Appendix C. Maintenance and preparation of all outdoor facilities on both park and school property will be the responsibility of the Parks & Recreation Department except as identified.

- A. **Grounds Maintenance**
Parks and Recreation will maintain all designated outdoor facilities year-round. This includes general grounds and landscape maintenance field preparation for high school athletic events, and maintenance and operation of automated in-ground irrigation systems. Cleanup after events will be the responsibility of facility owner, with the exception of special events (i.e., special events, tournaments, concerts, etc.). (See Appendix D).
- B. Mechanical and electrical repairs will be handled by the agency owning the property. This does not preclude the exchange of expertise and knowledge in these instances.
- C. Snow removal from school property will be handled by school personnel. Snow removal from park facilities will be handled by the Virginia Department of Transportation, or by mutual written agreement.
- D. **Improvements** - Any new additions or changes that require new funding will be handled as described below.
 - 1. **Outdoor Facilities** - Improvements of turf and hard surface courts will be agreed upon and dealt with on a case-by-case basis at budget time between the Parks and Recreation Department and the School Board.
 - 2. **Indoor School Facilities** - Will be the responsibility of the School Board with

the exception of the community use facilities which will be reviewed by both agencies.

IV. Other Specific Items

A. Utilities

1. Parks and Recreation will be responsible for utility costs for all park facilities included in Appendix A.
2. School Board will be responsible for utility costs for all school facilities.

B. Damages (Indoors and Outdoors)

1. Damage caused by any activities shall be reported to the building Principal or Park Manager as soon as possible.
2. The facility owner (School Board or Parks and Recreation Department) will make necessary repairs in a timely manner so as not to interrupt scheduled activities.
3. Direct costs will be billed to the agency causing the damage. All conflicts regarding responsibility for repair will be resolved by the Parks & Recreation Director and the Superintendent of Schools or their designees.

C. Equipment

Arrangements for the use of school equipment or the use of outside equipment brought on site shall be made in accordance with Policy and Regulation 721, *Equal Access to School Facilities, Students and Staff*, by the Parks and Recreation Department personnel through the principal/designee. Arrangements for the use of Parks and Recreation equipment shall be made by school personnel through the Facility Coordinator.

D. Planning, Review, and Coordination

The Parks and Recreation Department and the School Board will share information pertaining to improvements, changes, and updates relating to planning for facility improvement. This channel of communication should be between the Superintendent of Schools (or designee) and the Director of Parks and Recreation (or designee).

E. Evaluation

After the effective date of this Agreement, the agencies will develop an annual evaluation schedule.

F. Cost Determination

The Parks and Recreation department agrees to pay for the use of facilities charges as outlined in school board policy and regulation # 721 *Equal Access to School Facilities, Students, and Staff* (Appendix G), as well as any school personnel costs associated with an event. The school board agrees to pay for any indoor use of park facilities as outlined in Parks and Recreation Fee Schedule (Appendix F). A quarterly invoice will be prepared by the facility owner and submitted to the scheduled party for payment. For timely accounting entry for the

fiscal year end, the quarterly invoices shall follow the schedule listed below:

- 1st quarter – June 1 through August 31
- 2nd quarter – September 1 through November 30
- 3rd quarter – December 1 through February 28
- 4th quarter – March 1 through May 31

EXCEPTION: As noted under Section II, there is no charge for the space and utilities associated with the basicREC program.

G. Information Dissemination

In order to keep youth aware of the opportunities available to them, the school system shall develop guidelines for the effective distribution of Parks and Recreation literature/information to school-age youth which shall have minimal interference into school operations.

H. Storage

Where feasible, the school system will provide storage space for Parks and Recreation equipment and supplies, the details of which shall be agreed upon by the Principal and Parks and Recreation Director. Future school development will consider the addition of storage space dedicated to Parks and Recreation use.

I. Insurance

Frederick County Public Schools and the Frederick County Parks and Recreation Department shall each carry appropriate coverage through their respective governing bodies for property, theft, and liability for all sites owned by that entity.

Frederick County Parks and Recreation (FCPRD) shall furnish to the Frederick County Public Schools (FCPS) a certificate of insurance for liability for all Parks and Recreation activities conducted on school property. In turn, FCPS shall do the same for FCPRD.

From time to time, FCPRD may authorize a third party to conduct a FCPRD-sponsored program or activity on school property, or authorize a third party to use school property to conduct their own program or activity. In all cases involving medium to high risk potential, FCPRD will require the third party to have insurance coverage as described below. If the activity is determined by FCPRD to be a low risk activity, FCPRD may authorize and exempt the third party from the insurance requirement. Low risk activities are those that present minimal risk of personal injury, illness, property damage, and/or financial loss. Examples include meetings, speeches, presentations, film showings. When appropriate, liability waivers from the participants are encouraged.

FCPRD agrees to collect and ensure the third party's certificate of insurance, which shall name both FCPRD and FCPS as additional insured, demonstrates coverage for public liability of not less than \$1 million per occurrence for bodily injury and \$2 million annual aggregate. Coverage for property damage of \$200,000 for any one accident and an aggregate of \$500,000 is also required. This coverage requirement can be met by a policy with either separate limits as stated above or by one with a Combined Single Limit (CSL).

The coverage policy of the third party shall be underwritten by a company licensed to do business in the Commonwealth of Virginia and cannot be cancelled without a 30-day notice of commitment to FCPS and FCPRD.

Additionally, FCPRD agrees to require the third party to protect, indemnify, and defend and save harmless, the School Board of Frederick County, its officers and employees, and Board of Supervisors of the County of Frederick, its officers and employees, from any and all claims, liabilities, and damages, including professional fees, directly or indirectly related to the use of the premises by the third party.

J. Communication

The Superintendent of Schools and the Director of Parks and Recreation will each appoint a designee that will work to resolve and interpret any problems or differences that occur as a result of the agreement.

K. Supervision

The Parks and Recreation Department will be responsible for all FCPRD sponsored activities scheduled for both indoor and outdoor facilities and the School Board will be responsible for all school sponsored activities scheduled for both indoor and outdoor facilities.

L. THE EFFECTIVE DATE OF THIS AGREEMENT IS _____.

This Agreement was approved by the County School Board of Frederick County, Virginia and the County of Frederick, Parks and Recreation Department on _____.

Superintendent, Frederick County Public Schools

County Administrator, County of Frederick

Chairman, School Board of Frederick County

Chairman, Frederick County Board of Supervisors

Neither party shall have the right to assign this contract to another party without first obtaining the written consent of the other party. Any addendums to this contract will require the same signatures that were required to enact it.

FACILITIES AVAILABLE FOR USE**JAMES WOOD HIGH SCHOOL**

Football Stadium Field *
 Softball/Practice Football Field
 Baseball Practice/Football Practice Field
 Lower Football Practice Field
 Soccer/Multipurpose Field
 Baseball Stadium Field
 Tennis Courts
 Track
 Main Gym
 Auxiliary Gym
 Wrestling Room
 Cafeteria
 Stage/Auditorium
 Classrooms

MILLBROOK HIGH SCHOOL

Football Stadium Field *
 Softball/Practice Football Field
 Baseball Practice/Football Practice Field
 Auxiliary Football Practice Field
 Soccer/Multipurpose Field
 Baseball Stadium Field
 Tennis Courts
 Track
 Main Gym
 Auxiliary Gym
 Wrestling Room
 Cafeteria
 Commons Area
 Stage/Auditorium
 Classrooms

SHERANDO HIGH SCHOOL

Baseball Stadium Field
 Football Stadium Field *
 Practice Fields
 Tennis Courts
 Track
 Outdoor Basketball Courts
 Main Gym
 Auxiliary Gym
 Wrestling Room
 Stage/Auditorium
 Cafeteria
 Commons Area
 Classrooms

ADMIRAL RICHARD E. BYRD MIDDLE SCHOOL

Football Field*
 Practice Fields
 Track
 Gym
 Wrestling Room
 Cafeteria
 Classrooms

FREDERICK COUNTY MIDDLE SCHOOL

Football Field *
 Physical Education Field
 Track
 Gym
 Wrestling Room
 Cafeteria
 Classrooms

**Note: All Football Stadiums are also soccer fields.*

APPENDIX A

JAMES WOOD MIDDLE SCHOOL

Football Field*
Physical Education Field
Tennis Courts
Track
Gym
Wrestling Room
Cafeteria
Classrooms

ROBERT E. AYLOR MIDDLE SCHOOL

Football Field *
Open Field along Aylor Road
Practice Area East
Practice Area (Modular Classroom)
Track
Gym
Wrestling Room
Cafeteria
Classrooms
Art Room

APPLE PIE RIDGE ELEMENTARY SCHOOL

Physical Education Field
Gymnasium
Cafeteria

ARMEL ELEMENTARY SCHOOL

Physical Education Field (Baseball)
Physical Education Field (Soccer)
Gym/Stage
Cafeteria
Track

BASS HOOVER ELEMENTARY SCHOOL

Physical Education Lower Field
Physical Education Upper Field (Soccer)
Gymnasium/Stage
Cafeteria
Track

EVENDALE ELEMENTARY SCHOOL

PE Field
Soccer Field
Gym/Cafeteria

GAINESBORO ELEMENTARY SCHOOL

PE Field
Soccer Field
Gym/Cafeteria

GREENWOOD-MILL ELEMENTARY SCHOOL

PE Field
Soccer Field
Gym/Cafeteria

INDIAN HOLLOW ELEMENTARY SCHOOL

Physical Education Field
Gym/Stage
Cafeteria
Track

MIDDLETOWN ELEMENTARY SCHOOL

Physical Education Field (Baseball)
Physical Education Field (Soccer)
Gym/Stage
Cafeteria

ORCHARD VIEW ELEMENTARY SCHOOL

Physical Education Field (Baseball)
Physical Education Field (Soccer)
Gym
Cafeteria
Track

APPENDIX A

REDBUD RUN ELEMENTARY SCHOOL

Physical Education Field (Baseball)
Physical Education Field (Soccer)
Gym
Cafeteria/Stage
Track

STONEWALL ELEMENTARY SCHOOL

Physical Education Field
Gym/Stage
Cafeteria
Baseball Field
Track

CLEARBROOK PARK

Cole Field
Franklin Field
Frey Field
Field #4
Log Cabin
Picnic Shelters
Swimming Pool
Beach Volleyball court

SHERANDO PARK

Field #1
Field #2
Bennington Field
Field #4
Field #5
Field #6
Field #7
Field #8
Soccer Field #1
Soccer Field #2
Soccer Field #3
Soccer Field #4
Picnic Shelters
Swimming Pool
Beach Volleyball Court
Disc Golf Course

COMMUNITY CENTER

Office
Court #1
Court #2
Weight Room
Multipurpose Room (whole)
Kitchen side
Mirror Side

Draft

basicREC and Summer basicREC sites
which include teacher workdays and scheduled/unscheduled snow days:

Apple Pie Ridge Elementary
Armel Elementary
Bass-Hoover Elementary
Evendale Elementary
Gainesboro Elementary
Greenwood Mill Elementary
Indian Hollow Elementary
Middletown Elementary
Orchard View Elementary
Redbud Run Elementary
Stonewall Elementary

Draft

Grounds Maintenance Overview

Planned Maintenance Tasks:

Grass cutting of all areas
Re-seed athletic fields as needed
Lime athletic fields as needed
Aeration athletic fields as needed
Fertilizing athletic fields as needed
Deep-tine aeration and top dressing soccer, football, and baseball fields as needed
In-Field Preparation; Daily dragging when needed, field-lining for high school games
Operating Irrigation Systems
Tennis Courts
Basketball Courts

Maintenance Tasks do not include the following:

Trash pick-up and removal
Site/Field Renovation or Improvements
Snow Removal
Parking Lot Maintenance
Utilities Maintenance
Fence Maintenance
Bleacher Maintenance
Running Track Maintenance
Storm Water Management Systems
Building Maintenance
Playgrounds Maintenance
Mulching/pruning of trees and shrubs

Areas Not Included in Grounds Maintenance Proposal:

Transportation Facility, Stephens City Annex, Buildings & Grounds Maintenance Facility, NREP (Smithfield) and Robinson Ed. Center.

Facility Field Inventory

See Appendix E for class definitions and maintenance.

Facility	Description	Use	Proposed Maintenance Program
Dowell J. Howard Center	Grass Open Area		Class B Turf
JWHS-Football Stadium	Football Field Soccer Field	JWHS Football; JWHS Soccer	Class A Turf (Athletic Field)
JWHS-Baseball Stadium	Baseball Field	JWHS Football; All Baseball	Class A Turf (Athletic Field)
JWHS-Soccer/Multipurpose	Soccer Field	JWHS Physical Ed.; JWHS Soccer; Recreation Soccer	Class A Turf (Athletic Field)
JWHS Baseball field Practice Field	Baseball Practice Field	JWHS Physical Ed.; JWHS Football Practice; All Baseball	Class A Turf (Athletic Field)
JWHS Softball Field	Softball	JWHS Physical Ed.; JWHS Football Practice; All Baseball	Class A Turf (Athletic Field)
JWHS Practice Field	Football Field	JWHS Physical Ed.; JWHS Football	Class A Turf (Athletic Field)
MHS-Football Stadium	Football Field Soccer Field	MHS Football; MHS Soccer	Class A Turf (Athletic Field)
MHS-Varsity Baseball	Baseball Field	MHS Baseball; All Baseball	Class A Turf (Athletic Field)
MHS-Baseball Practice Field	Baseball Practice Field	MHS Physical Ed.; MHS Football Practice; All Baseball	Class A Turf (Athletic Field)
MHS-Varsity Softball	Softball Field	MHS Softball; All Softball	Class A Turf (Athletic Field)
MHS-Practice Field	Softball Field	MHS Physical Ed.; All Softball	Class A Turf (Athletic Field)
MHS-Practice Field #1	Football Practice	MHS Physical Ed.; MHS Football	Class A Turf (Athletic Field)
MHS-Practice Field #2	Football Practice	MHS Physical Ed.; MHS Football	Class A Turf (Athletic Field)
MHS-Practice Field #3	Football Practice	MHS Physical Ed.; MHS Football	Class A Turf (Athletic Field)
SHS Football Stadium	Football Practice	SHS Physical Ed.; SHS Football	Class A Turf (Athletic Field)
SHS Practice Field #1	Football Practice	SHS Physical Ed.; SHS Football	Class A Turf (Athletic Field)
SHS Practice Field #2	Football Practice	SHS Physical Ed.; SHS Football	Class A Turf (Athletic Field)
SHS Baseball Field	Baseball Practice	SHS Baseball	Class A Turf (Athletic Field)
Senseny Road/NREP	Grass Open Area		Class B Turf
Adm. Byrd M.S.-Football Field	Football Field	ABMS Football; ABMS Track/Field	Class A. Turf (Athletic Field)
Adm. Byrd M.S. Physical Ed. Field	Physical Ed. Field	ABMS Physical Ed. BRYSA Soccer	Class B. Turf (Athletic Field)
FCMS-Physical Ed. Field	Physical Ed. Field	FCMS Physical Ed.; BRYSA Soccer	Class A. B Turf (Athletic Field)
FCMS-Football Field	Football Field	FCMS Football; FCPRD	Class A Turf

APPENDIX D

Facility	Description	Use	Proposed Maintenance Program
JWMS Physical Ed. Field	Physical Ed. Field	Physical Ed Football; Baseball; Soccer	Class B Turf (Athletic Field)
JWMS Football Field	Football Field	Football; Track/Field	Class A Turf (Athletic Field)
REAMS Area by Modular Classroom	Field by Modular Classroom	Physical Ed.; Soccer	Class B Turf (Athletic Field)
REAMS Football Field	Football Field	Football; Track/Field; Physical Ed.	Class A Turf (Athletic Field)
REAMS Softball Field	Softball Field	Physical Ed.; Baseball	Class B Turf (General Grounds)
Apple Pie Ridge Elementary School	Grass Open Area	Physical Ed.	Class B Turf
Armel Elem. Soccer Field	Soccer Field	Physical Ed.; Soccer	Class B Turf (Athletic Field)
Bass-Hoover Physical Ed. Field	Upper (south) Physical Ed. Field	Physical Ed.; Soccer; Baseball	Class B Turf
Bass-Hoover Physical Ed. Field	Lower (north) Physical Ed. Field	Baseball	Class B Turf
Evendale Elem. Soccer Field	Soccer Field	Physical Ed.; Soccer	Class B Turf
Gainesboro Elem.	Baseball Field		Class B Turf
Gainesboro Elem. Soccer Field	Soccer Field		Class B Turf
Greenwood Mill Elem.	Soccer Field		Class B Turf
Indian Hollow Elem.	Baseball Field	Physical Ed.; Soccer; Baseball	Class B Turf
Middletown Elem. Baseball	Baseball Field	Physical Ed.; Baseball	Class B Turf
Middletown Soccer	Soccer Field	Physical Ed.; Soccer	Class B Turf
Orchard View Elem. Softball	Softball Field	Physical Ed.	Class B Turf
Orchard View Elem. Soccer 1	Soccer Field	Physical Ed.	Class B Turf
Orchard View Elem. Soccer 2	Soccer Field	Physical Ed.	Class B Turf
Redbud Run Elem. Baseball	Baseball Field	Redbud Run Physical Ed.; All Baseball	Class A Turf (Athletic Field)
Redbud Run Elem. Soccer	Soccer Field	Physical Ed.; Soccer	Class B Turf (Athletic Field)
Stonewall Elem.	Baseball Field	Physical Ed.; Baseball	Class A Turf (Athletic Field)
James Wood HS	Detention Pond		Class C Turf
Bass-Hoover	Detention Pond		Class C Turf
Orchard View	Detention Pond		Class C Turf

ATHLETIC FIELD & GROUNDS MAINTENANCE STANDARDS

SCOPE OF WORK

This work shall include all labor, materials, equipment, supplies and services necessary to maintain the athletic turf, grounds and landscaping at the school sites included in this report.

GENERAL INFORMATION

Class A Turf – Athletic facilities that are used for games.

Class B Turf – High traffic areas/parking lots

Class C Turf - Detention Ponds/Rough Areas

MOWING – CLASS A & B TURF

Grass shall be cut to a height of 2 inches and at no time will the height be above 3 inches. FCPRD reserves the right to change mowing heights based upon weather conditions.

Class B Turf will be cut to a height of 3" and will not be above 4".

Equipment used to cut turf areas will be sufficiently sharp enough to cut the grass plant cleanly without damaging or pulling it up.

Clippings are to be removed from mulched areas, sidewalks, or roadways.

FCPRD will take whatever steps necessary to ensure that no tire marks, grass stains, oil or gas stains are left on any sidewalks or curbs.

FCPS will remove trash and debris from the site before mowing and trimming begin.

Class C Turf will be cut one time per year with a rotary cutter.

TRIMMING – CLASS A & B TURF

Grass will be trimmed around all trees, fences, playground equipment, benches, landscape timbers, drop inlets and manhole covers to the same height as the lawn areas surrounding them.

Trimming will be done after each mowing or FCPRD may opt to use a non-controlled commercial herbicide (i.e. Round Up).

Herbicide will be applied in accordance with the manufacturers' recommendations and only when the ambient temperature is within 60 degrees and 85 degrees.

Spraying will not be done when the vegetation is wet or rain is expected within the next 6 hours and the equipment used will not exceed an operating pressure of 30 lbs./sq. inch. If spraying is used, vegetation will be controlled no more than 6" away from either side of fences or around any plants or structures.

AERATION – CLASS A TURF

Class A turf will be shallow-tine aerated as needed during the spring and fall growing seasons. Deep tine aeration will be completed at least once every four years or when renovation plans are implemented.

Aeration plugs will be dragged within 48 hours of the completed aeration process.

FERTILIZATION AND LINING – CLASS A TURF

Turf areas will be fertilized according to soil testing results with at least 4 lbs. of nitrogen /1000 sq. feet being applied annually.

OVERSEEDING – CLASS A TURF

Class A Turf will receive cool season grass overseeding on an as needed basis and at least one time per year.

Class A Turf will receive a grass seed blend of Kentucky Bluegrass and Perennial Rye grass.

Class B Turf will receive a grass seed blend of Turf Type Tall Fescue and Kentucky Bluegrass on an as needed basis.

LIMING – CLASS A TURF

Lime will be applied in such a manner as to avoid damage to playground equipment, trees, shrubs, and other structures and provide for an even and uniform distribution.

Pulverized agricultural limestone may be substituted for pelletized if weather conditions are such that adjoining properties are not affected.

HERBICIDES/ INSECTICIDES/ FUNGICIDES

Class A turf will receive treatments of herbicides, insecticides, and fungicides when athletic field programming and weather condition permit. The application of these pesticides will be completed when the condition of the turf would dictate their usage in accordance to established best management policies.

**Frederick County Parks & Recreation
Fees & Charges
FY 2011-12**

Facility	Fee Description			Unit
		Resident Rate	Non- Resident Rate	
Baseball/Softball Field Reservations				
<i>(Any reservation over 4 hours needs to be approved by the Facilities Coordinator)</i>				
	Field Use Fee	\$2.50	\$5.00	Hr./2 Hr. Minimum/ 4 Hr. Maximum
	Game Play(Drag & Line) Rate	\$25.00	\$25.00	Day
	Tournament Fee (9AM-11PM)	\$150.00	\$175.00	Day
	League Play/Non FCPRD/Co-Sponsored	\$5.00	\$8.00	Hr./4 Hr. Minimum*
	Lights	\$12.00	\$12.00	Hr.
	Diamond Dry Material	\$10.50	\$10.50	Bag
Soccer Field Reservation Fee				
Sherando Fields 1-4	Field Use	\$15.00	\$30.00	Hr./2 Hr. Minimum
Irrigated Fields	Additional lining beyond weekly lining	\$95.00	\$95.00	Day
Soccer Field Reservation Fee				
Sherando 6,7	Field Use	\$10.00	\$20.00	Hr./2 Hr. Minimum
	Additional lining beyond weekly lining	\$95.00	\$95.00	Day
Non-Irrigated	weekly lining			
Soccer Field Reservation Fee				
Elementary, Middle, JWHS	Field Use	\$10.00		Hr./2 Hr. Minimum
Non-Irrigated	Additional lining beyond weekly lining	\$95.00		Day
Cosponsored Only	weekly lining			

Facility	Fee Description			Unit
High School Baseball Field Reservation Fee				
Cosponsored Only	Field Use Fee	\$2.50		Hr./2 Hr. Minimum
	Game Play(Drag & Line) Rate	\$50.00		Day
	Lights	\$22.00		Hr.
	Diamond Dry Material	\$10.50		Bag
High School Softball Field Reservation Fee				
Cosponsored Only	Field Use Fee	\$2.50		Hr./2 Hr. Minimum
	Game Play(Drag & Line) Rate	\$50.00		Day
	Lights	\$12.00		Hr.
	Diamond Dry Material	\$10.50		Bag
Open Space Rental Reservation				
	Fee	\$2.50	\$5.00	Hr./2 Hr. Minimum
	Acre	\$60.00	\$90.00	Day
Disc Golf Course				
	Fee	\$100.00	\$150.00	Day
Shelters				
Clearbrook Park	Lawrence (30)	\$35.00	\$50.00	Day
	Key Club ¹ (50-75)	\$45.00	\$60.00	Day
	JW Colonels (50-75)	\$45.00	\$60.00	Day
	Rubbermaid (50-75)	\$45.00	\$60.00	Day
	Antique Car Club (50-75)	\$45.00	\$60.00	Day
	Lions Club (100-150)	\$55.00	\$70.00	Day
	Kiwanis II (100-150)	\$55.00	\$70.00	Day
	Kiwanis I (200-300)	\$65.00	\$80.00	Day
Sherando Park	Lock Gazebo (35)	\$35.00	\$50.00	Day
	FFA (50-75)	\$45.00	\$60.00	Day
	Abex (50-75)	\$45.00	\$60.00	Day
	Ruritan (100-150)	\$55.00	\$70.00	Day
	Sandy (100-150)	\$55.00	\$70.00	Day

Facility	Fee Description			Unit
	Lions Club (200)	\$65.00	\$80.00	Day
Paddleboat Fees				
Open weekends only	Ride	\$2.00	\$2.00	per person 1/2 hr.
Clearbrook Only				
SHS Community Center				
Racquetball Courts	Adult	\$6.00	\$6.00	Hr.
	Student	\$5.00	\$5.00	Hr.
Weight Room (14 yrs & up only)	Student	\$1.00	\$1.00	
	Adult	\$2.00	\$2.00	
Multipurpose Room (40' x 40')				
Full Room w/Kitchen	Hour	\$20.00	\$35.00	Hr./2 Hr. Minimum
Orchard View Community Center				
Gym-Full		\$30.00	\$45.00	Hr./2 Hr. Minimum
Evendale Community Center				
Gym-Full		\$30.00	\$45.00	Hr./2 Hr. Minimum
Activity Room		\$15.00	\$30.00	Hr./2 Hr. Minimum
Exercise Room		\$12.00	\$27.00	Hr./2 Hr. Minimum
Gainesboro Community Center				
Gym-Full		\$30.00	\$45.00	Hr./2 Hr. Minimum
Activity Room		\$15.00	\$30.00	Hr./2 Hr. Minimum
Exercise Room		\$12.00	\$27.00	Hr./2 Hr. Minimum
Fitness Room		\$1.00	\$1.00	
Greenwood Mill Community Center				
Gym-Full		\$30.00	\$45.00	Hr./2 Hr. Minimum
Activity Room		\$15.00	\$30.00	Hr./2 Hr. Minimum
Fitness Room (Greenwood Mill)	Adult	\$2.00	\$2.00	
Fitness Room (Greenwood Mill)	Student	\$1.00	\$1.00	
Swimming Pool		12-5 PM		Last Hour
	Under 3	Free		Free
	3-5 yrs.	\$1.50		\$1.00
	6-15 yrs.	\$2.50		\$1.00

Facility	Fee Description			Unit
	16-54 yrs.	\$3.50		\$1.00
	55 & over	\$2.50		\$1.00
	Pool Rental	\$200.00	\$250.00	
Picnic Amenities (Vendor Permits)				
Clowns		\$10.00	\$10.00	event
Pony Rides		\$45.00	\$45.00	event
Strolling Musician		\$10.00	\$10.00	event
Childrens Entertainment		\$10.00	\$10.00	event
Disc Jockey (DJ) Services		\$45.00	\$45.00	event
Magician		\$25.00	\$25.00	event
Amusements				
Moonwalks, Inflatable Slides & Characters,		\$35.00	\$35.00	per amusement selected/day
Ball Crawls, Hose Hockey and similar offerings				
Midway Style Games, Speciality Prizes or similar offerings		\$45.00	\$45.00	per game per event
Equipment Inspected by Frederick County Building & Inspections				
Concessions				
Cotton Candy, Popcorn, Snow Cones, Drinks,		\$50.00	\$50.00	
Hot Dogs, Funnel Cakes or similar food concessions		\$50.00	\$50.00	
Full Food Service (Catering), Retail sales		\$1.00	\$1.00	Head Count
paid by Caterer				

Frederick County Public Schools

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Equal Access to School Facilities, Students, and StaffI. Student Use of School Facilities

A. School Clubs

Frederick County Public Schools does not sponsor or recognize student social clubs. However, schools may sponsor clubs that are an outgrowth of the curricula and programs. Time may be designated for these clubs to meet.

Each school-sponsored (curriculum-related) club must have a set of by-laws, objectives, program of work or activities, budget, list of members, and list of officers. The information is due in the office of the school principal by the announced date each year.

B. Clubs Not Sponsored by the School

Under the supervision of the principal or designee, school student groups/clubs¹ not sponsored by the school (not curriculum-related) may use school facilities in accordance with the Federal Equal Access Act and other applicable law. For purposes of this regulation, the school board adopts a limited public forum² so that non-curriculum student groups may use school facilities during non-instructional time with the following conditions.

1. All secondary (grades 6-12) non-curriculum and student groups will be granted equal access to or an opportunity to conduct meetings at school facilities without regard to the religious, political, philosophical, or other content of the speech at such meetings.
2. Meeting requests shall be submitted at least five (5) school days in advance to the principal or designee.
3. Meeting requests shall be approved on a first-come, space available basis.
4. Meetings shall be voluntary, student-initiated and student directed. The meetings may not be directed, controlled, conducted, or regularly attended by non-school persons. School officials shall attend the meetings only for nonparticipatory, custodial purposes. Designated custodial adults shall be school board employees.

Frederick County Public Schools

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Equal Access to School Facilities, Students, and Staff (continued)

5. Meetings may not interfere with other educational activities. The principal or designee retains authority to maintain order, discipline, and to protect the well-being of students and faculty.
6. For purposes of this regulation the following definitions will be used.

“Non-curriculum related student group” means any student group¹ that does not directly relate to the body of courses offered by the school. For example, the subject matter of the group actually is not taught or soon will be taught in a regularly offered course; the subject matter of the group does not concern the body of the courses as a whole; if participation in the group is not required for a particular course; or participation in the group does not result in academic credit.

“Non-instructional time” is the time set aside by the school immediately before actual classroom instruction begins or immediately after actual classroom instruction ends.

II. Community Use of School Facilities

A. Eligible Organizations

Responsible, recognized, local persons, organizations, agencies, and institutions are eligible to apply for use of school facilities.

Requirements of the regular school program shall receive first consideration in the use of school facilities. After these requirements are met, school-related organizations and events shall have first priority; community recreation activities and organizations under the auspices of the county recreation department shall have second priority; and other organizations and events shall have last priority.

Curriculum-related organizations shall have priority over non-curriculum-related organizations, and approved child and youth groups shall have priority over adult groups.

In the event of a local emergency or disaster, school officials will cooperate with disaster-relief organizations in making school facilities available for shelters.

Frederick County Public Schools

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Equal Access to School Facilities, Students, and Staff (continued)**B. Use of School Equipment**

School equipment may be lent to responsible community groups of a worthy educational, civic, or charitable purpose when the following conditions are met:

1. The group borrowing the equipment agrees to accept responsibility for repairing or replacing any equipment damaged or lost while in its possession;
2. The equipment is not both unusually expensive and subject to easy damage;
3. The equipment is in good condition;
4. The group will provide a competent operator for any machine lent.
5. At the discretion of the principal, an organization may be required to pay the designated hourly rate for a school employee to operate the sound and/or lighting systems in school auditoriums, multipurpose rooms, or stadiums.

C. Application and Approval

1. Permission for the use of school facilities may be given only when an application form is filed at least two weeks in advance. The superintendent may waive this requirement if special circumstances warrant and no prior use of the facilities has been arranged. A form shall be filled out and sent to the superintendent at least one week before the first Tuesday of the month. The form must be accompanied by payment in advance, made payable to Frederick County School Board, if a fee is to be charged.
2. When a fee for custodial services is required, the base fee plus the hourly fee for any hours beyond the three-hour base should be calculated in consultation with the principal or his/her designee, and a check made payable to Frederick County School Board for the full amount should be submitted with the application to the superintendent's office.

Frederick County Public Schools

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Equal Access to School Facilities, Students, and Staff (continued)

3. A date must be tentatively scheduled with the principal prior to submitting an application to the superintendent for use of a school facility. The applicant must again contact the principal one working day before the scheduled use to confirm arrangements.
4. The applicant will place reliable persons in charge of all activities, be responsible for damage caused by the group or by others admitted, and provide police protection, if necessary, to maintain order and protect school property. The names of the responsible persons will be given in writing to the school-board's representative at the time of application.
5. Before any application can be approved, each applicant must agree to assume full responsibility for liability, injury, or damage to person or property. An agreement, to be furnished to the applicant by the board, must be signed by the applicant and must accompany the application for the use of school property.
6. The application for the use of school facilities shall not be considered approved until a signed copy has been sent to the applicant.
7. In the event a scheduled meeting is canceled, notification must be given at least twenty-four hours before the scheduled time, or the fee is forfeited. Exceptions may be made for cancellations due to inclement weather.

D. Rules and Conditions

Conditions under which school buildings and grounds in the division may be used for non-school activities are the following:

1. No organization may use the buildings or grounds at any time or in any manner that will interfere with the regular program of the school.
2. The school board or its representatives must have free access to all facilities at all times.
3. The right to revoke a permit at any time is reserved by the school authorities.

Frederick County Public Schools

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Equal Access to School Facilities, Students, and Staff (continued)

4. Any organization desiring to move special properties into the school or grounds prior to or on the date of rehearsal or performance must obtain permission from the principal. All flats, curtains, and costumes must be treated for fire-retardation.
5. Putting up decorations or scenery or moving pianos is prohibited unless special permission is granted.
6. Permission for bringing equipment such as concession stands, trucks, or carnival equipment on school property must be requested in writing thirty days in advance before a formal agreement can be considered.
7. The parking of automobiles shall be restricted to designated areas.
8. The organization that uses the building and grounds shall be responsible for the conduct of its members.
9. Compensation for any damage done to school property shall be provided by the sponsoring organization.
10. Consumption of soft drinks shall be limited to such section or sections of the building as designated by the school authorities.
11. Frederick County School Board policy prohibits the use of tobacco products by staff, patrons, or other persons in school buildings, and on school grounds at all times.
12. No one may possess, consume or serve any alcoholic beverage in or on school property, except for religious congregations using wine for sacramental purposes only.
13. The possession of a controlled substance, imitation controlled substance or marijuana, as defined in Code of Virginia Section 18.2-247, on school property is prohibited.

Frederick County Public Schools

OPERATIONS AND FINANCE

721
R
Page 6

Equal Access to School Facilities, Students, and Staff (continued)

14. A custodian or other school employee shall be on duty for all activities in the building. The presence of a custodian on duty does not relieve the organization of responsibility for any damage to the property.
15. Premises are rented with the understanding that tipping of custodians or other school personnel is not permitted.
16. Except by special permission, a group shall not be permitted to remain after twelve midnight.
17. Building keys will not be provided to any group except in a declared emergency.
18. No chairs or seats will be placed in aisles, and people will not be permitted to block exits.
19. The sale of chances on school property by any student organization or individual student is prohibited.
20. Bingo parties are prohibited; however, bingo may be included in PTO fun fairs.
21. A school kitchen may not be used by an outside organization unless a cafeteria worker is employed during use.

E. Fees

1. School organizations, school-related youth groups, American Red Cross Bloodmobile, organizations providing disaster relief or public health services during emergencies, and other activities providing a bonafide broad-based community service will not be charged rental.
2. Fundraising activities by community service organizations will be charged rental.
3. Organizations will be charged one-half the regular rental of an auditorium or multipurpose room for a rehearsal when the organization has rented the facility for the actual activity on a subsequent date.

Equal Access to School Facilities, Students, and Staff (continued)

4. Custodians. For most meetings, it will be necessary for a custodian to be on duty prior to the time the meeting is scheduled to prepare the facilities for use. If he/she must be assigned beyond his/her regular duty hours to cover the activity, or should it be necessary for him/her to stay beyond his/her regular hours completing the routine work because the activity has caused delay, the organization shall be charged a base fee plus an hourly fee for any hours beyond the three-hour base. If work for an activity is done on school time by the custodian, the organization will be billed for this time because the custodian will be required to spend this additional time away from his/her duties.

Fees for Use of School Facilities

(See Attached Table)

¹ Definition: In this section, groups/clubs means any group or organization intended to serve young people under the age of 21.

² Rule: For the purpose of this section, an elementary school or secondary school has a *limited public forum* whenever the school involved grants an offering to, or opportunity for, one or more outside youth or community groups to meet on school premises or in school facilities before or after the hours during which attendance at the school is compulsory.

Legal Reference:

Code of Virginia, Section 22.1-131, 4.1-309
Equal Access Act, 20USC, Section 4071

Approved: September 2, 1975
Amended: December 20, 1982
Amended: February 1, 1983
Amended: March 1, 1983
Amended: September 16, 1985
Amended: September 15, 1993
Amended: June 16, 2004
Amended: June 29, 2005
Amended: November 30, 2005
Amended: July 22, 2009

Frederick County Public Schools

OPERATIONS AND FINANCE

FEE SCHEDULE – Use of Frederick County Public Schools Facilities (effective July 1, 2004)

Facility	Fee for Profit Groups		Fee for Non-Profit Groups		Fee for Government Agencies & Departments	
	Per Day	Per ½ Day	Per Day	Per ½ Day	Per Day	Per ½ Day
High School Football Practice Field	\$ 120.00	\$ 60.00	\$ 60.00	\$ 30.00		
High School Baseball Field	Not Available	Not Available	Not Available	Not Available		
High School Baseball Field with Lights	Not Available	Not Available	Not Available	Not Available		
High School Baseball Practice Field	Not Available	Not Available	60.00	30.00		
High School Tennis Courts with lights	Not Available	Not Available	-0-	-0-	-0-	-0-
High School Track	120.00	60.00	60.00	30.00		
High School Gymnasium (No Locker Room)	450.00	225.00	250.00	125.00	60.00	30.00
High School Auxiliary Gym (No Locker Room)	350.00	175.00	150.00	75.00	50.00	25.00
Scoreboard	Not Available	Not Available	Not Available	Not Available		P & R Only
High School Multipurpose Room, Commons, Wrestling Room	200.00	100.00	100.00	50.00	25.00	15.00
High School Classroom	100.00	50.00	50.00	25.00	20.00	10.00
High School Computer Lab	300.00	150.00	150.00	75.00	150.00	75.00
High School Cafeteria (without kitchen)	200.00	100.00	100.00	50.00	25.00	15.00
High School Auditorium	500.00	500.00	250.00	250.00	100.00	100.00
Middle School Football Field	120.00	60.00	60.00	30.00		
Middle School Practice Field	120.00	60.00	60.00	30.00		
Middle School Gymnasium (no locker room)	450.00	225.00	250.00	125.00	60.00	30.00
Middle School Multipurpose Room, Wrestling Room	200.00	100.00	100.00	50.00	25.00	15.00
Middle School Classroom	100.00	50.00	50.00	25.00	20.00	10.00
Middle School Cafeteria (without kitchen)	200.00	100.00	100.00	50.00	25.00	15.00
Middle School Auditorium (JWMS Only)	500.00	500.00	250.00	250.00	100.00	100.00
Elementary School Gymnasium	200.00	100.00	100.00	50.00	25.00	15.00
Elementary School Multipurpose Room, Cafeteria, Library	150.00	75.00	75.00	35.00	20.00	10.00
All Schools – Kitchen	Not Available	Not Available	150.00	75.00	150.00	75.00
All Schools – Baby Grand Piano	Not Available	Not Available	40.00	20.00	40.00	20.00
All Schools – Soccer Field	120.00	60.00	60.00	30.00	20.00	10.00
All Schools – Parking Lot	Determined on an individual basis		-0-	-0-	-0-	-0-

*1/2 Day = 4 hours or less

Please note: Custodians, Cafeteria Workers, Lighting/Sound Technicians, and Building Level Administrators Fees will be established on an annual basis (3-hour minimum, hourly thereafter).

Amended: June 16, 2004

H-8

School-Related Organizations

School-related organizations, as referred to under the Frederick County School Policy Manual, regulation 721R Community Use of School Facilities, shall refer to the following organizations:

- **FCPS Parent Teacher Student Organizations (PTSO, PTO, PTA)**
- **FCPS Alumni Groups**
- **FCPS Booster Groups**
- **FCPS Athletic Associations**
- **Destination Imagination Teams**
- **PAVAN Governor's School**
- **Migrant Education Program**
- **Kaplan Test Prep**
- **Lord Fairfax Community College**

The school board or superintendent of schools may designate other organizations as school-related if their purpose or function is determined to be school related. Newly designate organizations will be added to the list at the beginning of the next regularly scheduled interval (i.e. July 1, November 1, January 1, March 1).

(Note: The definition of school-related organizations for the purposes of school board regulation 721R does not include organizations such as the Boy Scouts, Girl Scouts, or 4-H Clubs. Therefore, the Frederick County Parks & Recreation use of school facilities would take priority over these groups. However, every effort will be made to accommodate the use of facilities requests made on behalf of Boy Scouts, Girl Scouts, and 4-H activities serving Frederick County students.)

Virginia Cooperative Extension

A partnership of Virginia Tech and Virginia State University



School of Agriculture
Virginia State University

Frederick County Extension Office
107 North Kent Street
Winchester, VA 22601
Phone: 540-665-5699 Fax: 540-722-8380
E-Mail: ridingsk@vt.edu
www.vt.edu

MEMORANDUM

TO: Cheryl Shiffler, Finance Director

FROM: Karen Ridings, Unit Coordinator *KR*

SUBJECT: Extension Line Item 083010-3002-000-000 (Professional Services-Other)

DATE: January 7, 2011

After discussion today with Susan Miller, it was discovered the Billing Salary for FY2010, 4th Quarter, was never processed by the Finance Department.

It is requested the balance of \$18,053.43, remaining from last year, be brought forward in order for the statement to be processed. The actual amount that should have been paid is \$16,020.85.

We are very sorry for this error not being realized before now. We have received no notification from Virginia Tech acknowledging this as an outstanding balance. We did at the end of the year note a difference, but assumed this was due to the untimely statements being submitted from Virginia Tech.

Attached you will find documentation on this matter.

Please contact me should you need further information on this payment. We have changed the procedure on the handling of these statements in the future.

Thank you for your consideration and time in resolving this issue.

Information was never received in
Finance Dept. to process.

-CBS

www.ext.vt.edu

Marple, Debra

From: Gochenour, Cynthia
Sent: Friday, June 18, 2010 12:39 PM
To: Marple, Debra; Ridings, Karen
Subject: 4th quarter estimate bill for Frederick

83010-3002-000
 \$16020.85
 D. Marple
 6.18.10



Virginia Cooperative Extension

A partnership of Virginia Tech and Virginia State University

www.ext.vt.edu



VIRGINIA STATE UNIV

Attention: Unit Coordinator
 Virginia Polytechnic Institute and State University
 College of Agriculture and Life Sciences
 104 Hutcheson Hall - 0402
 Blacksburg, VA 24061

FREDERICK - NORTHWEST

Please remit payment to:
 Bursar's Office
 150 Student Services Building
 Mail Code 0143
 Blacksburg, VA 24061

*Bursar's Office please
 deposit credit to Fund Number - 140655
 Account Code - 11986*

Estimate Billing for 4th Quarter

Billing Salary FY 2010 4th Quarter

April 2010	\$4,030.40
May 2010	\$4,030.40
June 2010	\$4,030.41
Sub Total:	\$12,091.21
Fringes @ 32.50%	\$3,929.64
Sub Total:	\$16,020.85

Total Due:

\$16,020.85

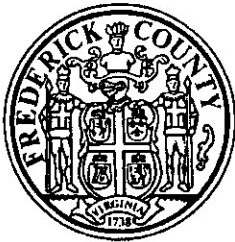
Company No: 930
 Date: 1/07/11
 Budget Amount \$77,074.00
 Account Number: 4010 830103002 000 000
 PROFESSIONAL SERVICES - OTHER
 Year To Date \$59,020.57
 Encumbrances \$0.00

Period:
 Time: 1050
 Balance \$18,053.43

F110

Date	Source	Reference Number	PO#	Amount	Period Description
09012009	JE	1	227	\$10,961.00	200909 CHG. EXTENSION/LAURA SHIFFLETT
01252010	AF	1	2010-1ST QTR	\$16,017.89	201001 TREASURER, VA. TECH. BH- 0189
02222010	AF	1	FY2010 2ND QTR	\$16,020.83	201002 TREASURER, VA. TECH. BH- 0190
06072010	AF	1	2010-3RD QTR	\$59,020.85	201006 TREASURER, VA. TECH. BH- 0194
G/L Year-To-Date-				\$59,020.57	

***** Encumbrance-
 ***** A/P Holding File-
 ***** P/R Holding File-
 ***** U/T Holding File-
 ***** A/R Holding File-
 ***** G/L Holding File-
 ***** S/S Holding File-
 ***** INV Holding File-
 08262009 BA 1 0000382
 ***** Budget Amount- \$77,074.00 200907 -APPROPRIATION ENTRY- \$77,074.00



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Cheryl B. Shiffler, Director of Finance

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

FROM: Ron Kimble, Environmental Manager *rk*

SUBJECT: Supplemental Appropriations for Landfill Gas to Energy Project

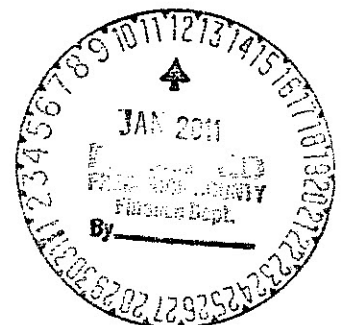
DATE: January 11, 2011

As you are aware the landfill gas to energy project began commercial operation on November 4, 2010. This startup date was three months ahead of the scheduled date. The FY 2010/11 budget has a revenue projection of \$200,000 from this project. The associated funding code is 3-012-016080-0013. Due to the early startup a revised revenue projection of \$320,000 is realistic.

In October, landfill requested that additional line items be added to the landfill budget in order to better track expenses associated with the project. I would like to request that funds be appropriated to these line items in order to assist with tracking expenditures. The associated line items and requested amounts are as follows:

12-4204-3004-04	Repair and Maintenance Generators	\$8,000
12-4204-5101-01	Electrical Services- Interconnection Fees	\$12,000
12-4204-5204-01	Postage and Shipping- Generators	\$1,000
12-4204-5408-03	Generator Spare Parts	\$10,000
12-4204-5408-04	Generator Lubricants	\$36,000
12-4204-5413-01	Other Operating Supplies- Generators	\$3,000

A total of \$70,000 is being requested to fund these line items. The increase of revenue associated with the project will fund the associated expenses.



Cheryl Shiffler

From: Angela Williamson
Sent: Thursday, January 13, 2011 4:01 PM
To: Cheryl Shiffler
Cc: Robert Williamson
Subject: Emailing: ICAC Grant 1-1-11 to 6-30-12.pdf
Attachments: ICAC Grant 1-1-11 to 6-30-12.pdf

Cheryl,

Attached is a copy of the ICAC grant the Sheriff spoke to you about for the Finance Committee meeting agenda.

We are requesting a supplemental appropriation in the amount of \$109,325 for the Investigator. Frederick County will need to front the money as this is a reimbursable grant.

We are requesting a new position be created so we will not lose one of our current investigative positions. Inv. James Galbreath will be filling this new position.

Thank you,
Angie

The message is ready to be sent with the following file or link attachments:
ICAC Grant 1-1-11 to 6-30-12.pdf

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

Garth L. Wheeler
Director

December 21, 2010

1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000
TDD (804) 386-8732

Mr. John R. Riley, Jr.
County Administrator
Frederick County
107 North Kent Street, 3rd Flr.
Winchester, VA 22601

Title: - Internet Crimes Against Childrens Fund

Dear Mr. Riley:

I am pleased to advise you that grant number 11-A2273AC11 for the above-referenced grant program has been approved for a total award of \$109,325 in Special Funds.

Enclosed you will find a Statement of Grant Award and a Statement of Grant Award Special Conditions. To indicate your acceptance of the award and conditions, please sign the award acceptance and return it to Janice Waddy, Grants Administrator, at the Department of Criminal Justice Services (DCJS). Please review the conditions carefully; as some require action on your part before we will disburse grant funds.

Also, enclosed are the Post Award Instructions and Reporting Requirements. Please refer to and read this information carefully as it contains details on processing financial and progress reports, as well as requesting awarded funds. *Remember all financial and progress reports, budget amendment requests and request for funds must be processed through our online Grants Management Information System (GMIS).*

We appreciate your interest in this grant program and will be happy to assist you in any way we can to assure your project's success. If you have any questions, please call Heather Black at (804) 371-0635.

Sincerely,

Garth L. Wheeler

Enclosures

cc: The Hon. Robert Williamson, Sheriff
Ms. Cheryl B. Shiffler, Finance Director
Heather Black

Department of Criminal Justice Services

1100 Bank Street, 12th Floor, Richmond, VA 23219

Statement of Grant Award/Acceptance

Subgrantee: Frederick County

Date: December 21, 2010

Grant Period:

Grant Number:

From: 01/01/2011

Through: 06/30/2012

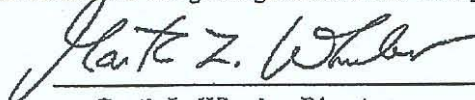
11-A2273AC11

Project Director	Project Administrator	Finance Officer
The Hon. Robert Williamson Sheriff Frederick County 1080 Coverstone Drive Winchester, VA 22602 Phone: (540) 662-6168 Email: rwilliam@co.frederick.va.us	Mr. John R. Riley, Jr. County Administrator Frederick County 107 North Kent Street, 3rd Flr. Winchester, VA 22601 Phone: (540) 665-5666 Email: jriley@co.frederick.va.us	Ms. Cheryl B. Shiffler Finance Director Frederick County 107 North Kent Street Winchester, VA 22601 Phone: (540) 665-5610 Email: cshiffle@co.frederick.va.us

Grant Award Budget

Budget Categories	DCJS Funds			Local	TOTALS
	Federal	General	Special		
Travel	\$0	\$0	\$0	\$0	\$0
Supplies/Other	\$0	\$0	\$0	\$0	\$0
Personnel	\$0	\$0	\$109,325	\$0	\$109,325
Indirect Cost	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Consultant	\$0	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$109,325	\$0	\$109,325

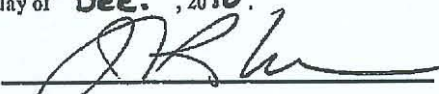
This grant is subject to all rules, regulations, and criteria included in the grant guidelines and the special conditions attached thereto.

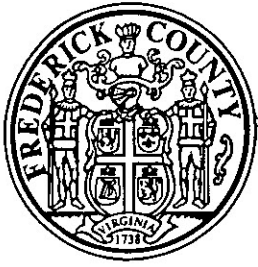

Garth L. Wheeler, Director

The undersigned, having received the Statement of Grant Award/Acceptance and the Conditions attached thereto, does hereby accept this grant and agree to the conditions pertaining thereto, this 29 day of Dec., 2010.

Signature:

Title:


County Administrator



COUNTY of FREDERICK

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: Cheryl Shiffler, Finance Director *CS*

DATE: January 7, 2011

SUBJECT: FY 2012 Reassessment / Budget Scenarios

Attached are several spreadsheets that will be discussed at the January 19th Finance Committee. These worksheets include preliminary revenue estimates for the impact of the reassessment from the Commissioner of the Revenue, and budget scenarios for discussion. As conducted last year, budget meetings will follow all Finance Committee meetings until the budget is adopted.

PRELIMINARY REVENUE ESTIMATES

as of January 4, 2011

FY 2012

CY 2012 ASSESSMENTS	REVENUE EST @CURRENT (FY 11) TAX RATE	TAX RATE FOR FY 2011	FY 2011 REVENUE BUDGETED	DIFFERENCE	IMPACT ON FY 2011 (1/2 DIFF)	TAX RATE TO	
						EQUAL FY 2011	INCREASE TO EQUAL
REASSESSMENT - NET OF LAND USE	7,540,000,000	38,454,000 \$ 00.51/\$100	41,000,000	-2,546,000	-1,273,000	754,000 .545/\$100	3.50 CENTS
PUBLIC SERVICE	160,000,000	816,000 \$ 00.51/\$100	800,000	16,000	8,000	16,000 n/a	n/a
PERSONAL PROPERTY							
INCL. BE & PPTR	690,000,000	33,534,000 \$4.86/\$100	33,050,000	484,000	242,000	69,000 4.80/100	
MACHINERY & TOOLS	250,000,000	5,000,000 M&T \$2.00/\$100	5,500,000	-500,000	-250,000	25,000 2.20/100	20 CENTS

PP & BE =

THINGS TO NOTE:

1 - R E HEARINGS BY ASSESSORS ARE OVER AND LAND USE IS ALMOST COMPLETE - THIS IS A GOOD ESTIMATE - BUT BOARD OF EQUALIZATION IS YET TO MEET.

HEARINGS WENT WELL, THE MAJORITY OF APPEALS WANTED PROPERTY LOWERED MORE BUT WE HAVE HAD A FEW WANTING RESIDENCES RAISED

2 - WE ARE GETTING INDUSTRIAL AND BUSINESS EQUIPMENT APPEALS ON A REGULAR BASIS - SOME ARE EXTREMELY HIGH.

WE ARE IN TOUCH WITH THE COUNTY ATTORNEY AND THE DEPARTMENT OF TAXATION ON SOME FILING ISSUES

WE ANTICIPATE A LOSS OF REVENUE UPWARDS TO ABOUT \$1,400,000 INCLUDING PRIOR YEAR ADJUSTMENTS.

THE MACHINERY AND TOOLS ESTIMATE INCLUDES REDUCTIONS IN TWO MAJOR INDUSTRIES BASED ON RECENT ACTIVITY AND ONE LARGE INCREASE.

HOPEFULLY, WE WILL KNOW MORE AFTER THE FILING DEADLINE OF MARCH 1, 2011, UNLESS WE HAVE A LOT OF FILING EXTENSIONS

3 - PLEASE REMEMBER THAT THESE ARE TOTAL ASSESSMENTS AND TAXES WITH NO PERCENTAGE OF UNCOLLECTIBLES CALCULATED

4 - WE ARE AWAITING THE NADA VALUATIONS ON PERSONAL PROPERTY. WHILE THE MARKET AS STABILIZED A LITTLE IT IS ALL OVER THE PLACE DEPENDING ON THE MODEL OF VEHICLE. PERSONAL PROPERTY ESTIMATE IS GIVEN BASED ON THE BEST MARKET KNOWLEDGE AND CURRENT TRENDS IN VEHICLES MOVING IN NOW.

5 - THE PERSONAL PROPERTY ESTIMATES INCLUDE THE PPTR FROM THE STATE THAT IS APPLIED TO QUALIFYING BILLS.

6 - THE PUBLIC SERVICE CORPORATION PROPERTY IS ALL OVER THE MAP IN MOST YEARS. WE EXPERIENCED AN UNUSUAL INCREASE LAST YEAR. IT IS NOT KNOWN WHAT TO EXPECT FOR 2011 - EVEN THE STATE SAYS THEY DO NOT KNOW.

Cheryl Shiffler

From: Ellen Murphy
Sent: Wednesday, January 05, 2011 3:39 PM
To: Cheryl Shiffler
Subject: Changes in values - reassessment

As per my earlier email all the decrease in tax base is due to residential property.

The differences were:

Residential – including multi-family were down 11%
Commercial & Industrial were up 8%
Agricultural land of 20 or more acres was down 1 %

The net effect is a decrease in the tax base on real estate of 7% (6.863) or 3.5 cents per tax bill combined.

Let me know if you need anything else.....

Ellen

Ellen E. Murphy, MCOR
Commissioner of the Revenue
Frederick County, Virginia
Mail: 107 North Kent Street
Winchester, VA 22601
Office: (540) 665-5681
Direct: (540) 722-8334
Fax: (540) 667-6487

General Fund

Jan. 7, 2011

	Scenario A	Scenario B	Scenario C	Scenario D
	FY 2012 Proposed	FY 2012 Proposed	FY 2012 Proposed	FY 2012 Proposed
FY 2011 Original Adopted Budget				
Expenditures - Schools	71,263,819	71,263,819	71,263,819	71,263,819
		-2,429,500	-2,429,500	-1,412,500
Non-Schools	54,347,522	54,347,522	54,347,522	54,347,522
		-1,870,500	-1,870,500	-1,087,500
	125,611,341	121,311,341	118,811,341	123,111,341
Revenue	121,311,341	121,311,341	118,811,341	118,811,341
Fund Balance **	4,300,000	0	0	4,300,000
	125,611,341	121,311,341	118,811,341	123,111,341

Scenario A:	Current level expenditure and fund balance funding.
	Neutral real estate tax rate.
Scenario B:	Reduced expenditure funding.
	No fund balance funding.
	Neutral real estate tax rate.
Scenario C:	Reduced expenditure funding.
	No fund balance funding.
	Current real estate tax rate.
Scenario D:	Reduced expenditure funding.
	Current fund balance funding.
	Current real estate tax rate.

KNOWN FACTORS

- Reassessment loss of \$ 2,546,000 at current tax rate of 51 cents.
- One cent on the real estate rate equals \$ 754,000.
- Revenue neutral real estate tax rate is 54.5 cents. This is a 3.5 cent increase over current rate.
- Land-Use estimates are considerate good estimates by the Commissioner of the Revenue and are not expected to change materially.
- Current combined tax rate for Personal Property and Machinery and Tools is expected to be neutral.
- Each five percent of outside agency contributions equal \$150,000. This amount includes contributions to Fire and Rescue Departments.
- Employees have not had a salary increase since July 2008.
- One percent salary for the general fund equals \$200,000.
- Non-school employees have been reduced by almost 10 percent.
- Frederick County funding for NRADC is expected to increase an estimated \$340,000 due to the inmate longevity.

UNKNOWN FACTORS

- NADA values used for Personal Property for the 2011 Calendar Year.
- Health Insurance rate increases. Recent reports on health care forecast higher than average increases in upcoming years.
- VRS rates in an underfunded retirement program.
- Property tax relief costs.
- Gasoline costs which have been predicted to increase significantly.
- Utility costs which continue to rise.
- Impact of numerous appeals for Industrial and Business equipment.
- Local impact on state budget cuts and actions.

Budget Worksession , January 19, 2011

Scenario A

This scenario allows the county to operate at current level spending. This scenario does not present to management a budget with no cuts. Cuts will have to be made to the budget to absorb increases in health insurance, retirement funding rates, utility costs, gasoline costs and funding to joint projects like the regional jail that has experienced increased county usage. State reductions are still very much undetermined at this time.

Scenario B

This scenario presents cuts to the schools in the amount of \$2.4 million and cuts to the general fund in the amount of \$1.8 million. Budget cuts in this scenario will impact public safety. In the past several years, we have attempted to limit cuts in public safety. Proposed cuts could include:

- 10% reduction in outside agency contributions, which will bring the total amount of cuts to 35% over three fiscal years. These cuts will result in a savings of \$300,000.
- Reduction in Public Safety workforce of 20 employees saving approximately 900,000. Public safety currently employees 200 employees. This reduction would reduce that workforce by 10 percent. Currently, Public Safety is only down by a total of 5 employees. The total county workforce is down by approximately 65 employees.
- Eliminate the Fire and Rescue Volunteer Length of Service program saving an estimated \$80,000.
- Defer a net 2 percent cost to all employees for their retirement which saves the county \$400,000. This could be done several different ways. The state is proposing that employees pay a net 2-4 percent increase on the retirement. The net is calculated by partially offsetting retirement contributions with pay increases.
- Reduced Social Services local funding by \$120,000. It is expected that this reduction will cause a reduction in workforce. In the past, the county has not included social services in their workforce reduction.

Scenario C

This scenario certainly has the greatest impact. It translates to \$6.8 million in local cuts to the schools and general fund. The general fund would experience \$2.95 in cuts, and the schools would be cut in local funds in the amount of \$3.84 million. For the general fund, this equates to an additional \$ 1.15 million more in cuts than Scenario B. Proposed cuts could include:

- 20% reduction in outside agency contributions, which will bring the total amount of cuts to 45% over three fiscal years. These cuts will result in a savings of \$600,000.

- Total reduction in workforce by 25 employees. The majority of these employees would be public safety employees since that is the area that employees the most employees and has been reduced the least in the past two fiscal years. This reduction would bring the reduction in total county workforce over the past three fiscal years by almost 95 employees or 15 percent. This would generate approximately \$1.1 million towards the budget cuts.
- Eliminate the Fire and Rescue Volunteer Length of Service program saving an estimated \$80,000.
- Reduce local funding to Social Services by \$170,000. This reduction would result in a reduced workforce and reduced state funding. Often when local dollars are reduced, state dollars are reduced as the result of funding calculations.
- Require that the employees share of VRS be funding by the employee. Currently, the county pays the 5 percent VRS employee contribution. Shifting this cost to the employee would save an estimated \$1 million annually.

Scenario D

This scenario reduces the general fund and schools budgets by \$2.5 million. The general fund portion of that cuts equates to \$1.08 million. To reduce the general fund budget by this amount, budget cuts could include:

- 10% reduction in outside agency contributions, which will bring the total amount of cuts to 35% over three fiscal years. These cuts will result in a savings of \$300,000.
- Reduction in Public Safety workforce of 15 employees saving approximately \$675,000. This reduction will reduce that workforce 8 percent. Public Safety has been mostly held harmless to workforce reductions for the past two fiscal years.
- Reduced Social Services local funding by \$105,000. It is expected that this reduction will cause a reduction in workforce. In the past, the county has not included social services in their workforce reduction.

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-07-02	ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINTENANCE	13010 3004 000 001		REPAIR AND MAINTENANCE-EQUIP.	778.40-
	ELECTORAL BOARD AND OFFICIALS		13010 3005 000 000		MAINTENANCE SERVICE CONTRACTS	778.40
2010-07-06	COUNTY ATTORNEY	CHG.SAL.SUPPORT STAFF POSITION	12020 3006 000 000		PRINTING & BINDING	20.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	20.00
	COUNTY ATTORNEY		12020 3007 000 000		ADVERTISING	50.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	50.00
	COUNTY ATTORNEY		12020 5401 000 000		OFFICE SUPPLIES	75.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	75.00
	COUNTY ATTORNEY		12020 5413 000 000		OTHER OPERATING	40.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	40.00
	COUNTY ATTORNEY		12020 5506 000 000		TRAVEL	200.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	200.00
	COUNTY ATTORNEY		12020 3004 000 001		REPAIRS/MAINT. - EQUIPMENT	20.00-
	COUNTY ATTORNEY		12020 1001 000 002		SECRETARY	20.00
2010-07-06	ECONOMIC DEVELOPMENT COMMISSION	OTHER OPERATING SUPPLIES	81020 5506 000 000		TRAVEL	9,000.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5413 000 000		OTHER OPERATING SUPPLIES	9,000.00
2010-07-06	OTHER	POSTAGE MACHINE RENTAL	12240 5415 000 000		OTHER EXPENSES	600.00-
	OTHER		12240 9001 000 000		LEASE/RENT OF EQUIPMENT	600.00
2010-08-04	FINANCE DEPARTMENT	MAINTENANCE ON SCANNERS	12140 3002 000 000		PROFESSIONAL SERVICES-OTHER	50.00-
	FINANCE DEPARTMENT		12140 3004 000 001		REPAIR AND MAINTENANCE-EQUIP.	50.00
2010-08-12	ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINTENANCE	13010 3004 000 001		REPAIR AND MAINTENANCE-EQUIP.	372.75-
	ELECTORAL BOARD AND OFFICIALS		13010 3005 000 000		MAINTENANCE SERVICE CONTRACTS	372.75
2010-08-13	FIRE AND RESCUE	CLASSES FOR ALS CERTIFICATION	35050 1007 000 001		CAREER DEVELOPMENT-PROMOTIONAL PAY	7,300.00-
	FIRE AND RESCUE		35050 2013 000 000		EDUCATION-TUITION ASSISTANCE	7,300.00
2010-08-16	SHERIFF	JULY 4 PARKS EVENT	31020 1005 000 000		OVERTIME	621.71
	RECREATION CENTERS AND PLAYGROUNDS		71040 3010 000 000		CONTRACTUAL SERVICES-ADMINISTRATION	621.71-
2010-08-30	MAINTENANCE ADMINISTRATION	TRANSFORMATION PURCHASE/GAS	43010 5408 000 000		VEHICLE & POWERED EQUIP. SUPPLIES	500.00-
	MAINTENANCE ADMINISTRATION		43010 4003 000 003		CENTRAL STORES-GASOLINE CAB	500.00
2010-09-01	PARKS MAINTENANCE	TR.FUNDS 9/10 PA FORM	71030 1001 000 013		PARK & STEWARDSHIP PLANNER	35,443.00
	PARKS MAINTENANCE		71030 2001 000 000		F. I. C. A.	2,711.00
	PARKS MAINTENANCE		71030 2002 000 000		RETIREMENT - V. S. R. S.	4,891.00
	PARKS MAINTENANCE		71030 2005 000 000		HOSPITAL/MEDICAL PLANS	10,219.00
	PARKS MAINTENANCE		71030 2006 000 000		GROUP INSURANCE	99.00
	PARKS MAINTENANCE		71030 2011 000 000		WORKER'S COMPENSATION - COMMO	797.00
	RECREATION CENTERS AND PLAYGROUNDS		71040 1001 000 013		PROGRAM SUPERVISOR	35,443.00-
	RECREATION CENTERS AND PLAYGROUNDS		71040 2001 000 000		F. I. C. A.	2,711.00-
	RECREATION CENTERS AND PLAYGROUNDS		71040 2002 000 000		RETIREMENT - V. S. R. S.	4,891.00-
	RECREATION CENTERS AND PLAYGROUNDS		71040 2005 000 000		HOSPITAL/MEDICAL PLANS	10,219.00-
	RECREATION CENTERS AND PLAYGROUNDS		71040 2006 000 000		GROUP INSURANCE	99.00-
	RECREATION CENTERS AND PLAYGROUNDS		71040 2011 000 000		WORKER'S COMPENSATION -COMMO	797.00-
2010-09-22	INFORMATION TECHNOLOGY	ADDENDUM PICTOMETRY CONTRACT	12200 5506 000 002		TRAVEL - GIS	880.00-
	INFORMATION TECHNOLOGY		12200 3002 000 000		PROFESSIONAL SERVICES-OTHER	880.00
2010-09-24	COUNTY OFFICE BUILDINGS/COURT	MICROMAIN SUPPORT	43040 3005 000 005		MAINTENANCE SERVICE CONTRACTS	440.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000		PROFESSIONAL SERVICES-OTHER	440.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-10-04	MAINTENANCE ADMINISTRATION	ELECTRICAL CERTIFICATION	43010 3004 000	002	REPAIR AND MAINTENANCE - VEHICLE	125.00-
	MAINTENANCE ADMINISTRATION		43010 5506 000	000	TRAVEL	125.00
2010-10-05	COMMISSIONER OF THE REVENUE	MACHINE CONTRACT	12090 3006 000	000	PRINTING AND BINDING	425.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 3006 000	000	PRINTING/BINDING	2,000.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 3005 000	000	MAINTENANCE SERVICE CONTRACTS	2,000.00
	REASSESSMENT/BOARD OF ASSESSORS		12100 3005 000	000	MAINTENANCE SERVICE CONTRACTS	425.00
2010-10-06	HUMAN RESOURCES	LFCC COURSES	12030 5506 000	001	TRAVEL-INTERVIEW CANDIDATES	620.00-
	HUMAN RESOURCES		12030 5506 000	000	TRAVEL	620.00
2010-10-06	GYPSY MOTH SUPPRESSION	TELEPHONE CHARGES	82020 3007 000	000	ADVERTISING	100.00-
	GYPSY MOTH SUPPRESSION		82020 5204 000	000	POSTAGE AND TELEPHONE	100.00
2010-10-12	REASSESSMENT/BOARD OF ASSESSORS	POSTAGE- REASSESSMENT	12100 5401 000	000	OFFICE SUPPLIES	2,000.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 5204 000	000	POSTAGE AND TELEPHONE	2,000.00
2010-10-13	JUVENILE AND DOMESTIC COURT	LEGAL FEES	21050 5204 000	000	POSTAGE AND TELEPHONE	250.00-
	JUVENILE AND DOMESTIC COURT		21050 3002 000	000	PROFESSIONAL SERVICES-LEGAL FEES	250.00
2010-10-21	COUNTY OFFICE BUILDINGS/COURT	SECURITY&FIRE ALARM LINES	43040 3010 000	000	OTHER CONTRACTUAL SERVICES	800.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 5204 000	006	POSTAGE AND TELEPHONE-GAINESBORO	800.00
2010-10-26	SHERIFF	DARE PROMOTIONAL ITEMS	31020 5401 000	000	OFFICE SUPPLIES	2,851.80-
	SHERIFF		31020 5413 000	001	DRUG PROGRAM	2,851.80
2010-11-01	CLERK OF THE CIRCUIT COURT	MOBILE STORAGE SYSTEM	21060 3010 000	000	OTHER CONTRACTUAL SERVICES	7,923.00-
	CLERK OF THE CIRCUIT COURT		21060 5401 000	000	OFFICE SUPPLIES	7,923.00
2010-11-01	HUMAN RESOURCES	PT EMPLOYEE SCANNING PROJECT	12030 3007 000	000	ADVERTISING	1,000.00-
	HUMAN RESOURCES		12030 1003 000	000	Part Time / Extra Help	1,000.00
2010-11-01	CLERK OF THE CIRCUIT COURT	RECLASS MOBILE STORAGE SYSTEM	21060 8002 000	000	FURNITURE AND FIXTURES	7,923.00
	CLERK OF THE CIRCUIT COURT		21060 5401 000	000	OFFICE SUPPLIES	7,923.00-
2010-11-01	FIRE AND RESCUE	TR.FUNDS/SALARY INCREASES	35050 1001 000	058	DEPUTY CHIEF-OPERATIONS	3,393.40
	FIRE AND RESCUE		35050 1007 000	001	CAREER DEVELOPMENT-PROMOTIONAL PAY	3,393.40-
	FIRE AND RESCUE		35050 1001 000	064	CAPTAIN	1,807.08
	FIRE AND RESCUE		35050 1001 000	003	FIRE/RESCUE TECHNICIAN	1,807.08-
2010-11-09	HUMAN RESOURCES	HEALTHCARE COURSE@LFCC	12030 3007 000	000	ADVERTISING	40.00-
	HUMAN RESOURCES		12030 5506 000	000	TRAVEL	40.00
2010-11-09	HUMAN RESOURCES	SUBSCRIPTIONS	12030 3007 000	000	ADVERTISING	200.00-
	HUMAN RESOURCES		12030 5411 000	000	BOOKS AND SUBSCRIPTIONS	200.00
2010-11-15	ECONOMIC DEVELOPMENT COMMISSION	RECLASSIFY PART-TIME	81020 1005 000	000	OVERTIME	36,592.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000	000	PART TIME/EXTRA HELP	36,592.00
2010-11-22	SHERANDO PARK	COMPLETE BIKE TRAIL PHASE II	71100 3004 000	003	REPAIR AND MAINTENANCE BLDGS.	2,637.67-
	SHERANDO PARK		71100 8900 000	000	IMPROVEMENTS OTHER THAN BUILDINGS	2,637.67
2010-11-22	PUBLIC SAFETY COMMUNICATIONS	TO COVER CONTRACTUAL SERVICES	35060 3004 000	001	REPAIR AND MAINTENANCE - EQUIPMENT	2,000.00-
	PUBLIC SAFETY COMMUNICATIONS		35060 3010 000	000	CONTRACTUAL SERVICES	2,000.00
2010-11-22	FINANCE DEPARTMENT	TO COVER REPAIRS	12140 3007 000	000	ADVERTISING	500.00-

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-11-22	FINANCE DEPARTMENT	TO COVER REPAIRS	12140 3004 000 001		REPAIR AND MAINTENANCE EQUIP.	500.00
2010-11-24	COMMISSIONER OF THE REVENUE	COVER APPRAISAL MANUALS	12090 5506 000 000		TRAVEL	800.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 5411 000 000		BOOKS & SUBSCRIPTIONS	800.00
2010-11-30	HUMAN RESOURCES	YEARS OF SERVICE AWARDS	12030 3007 000 000		ADVERTISING	700.00-
	HUMAN RESOURCES		12030 5415 000 000		OTHER EXPENSES	700.00
2010-12-01	COUNTY ATTORNEY	LITIGATION	12020 3002 000 000		PROFESSIONAL SERVICES - OTHER	5,000.00
	OTHER		12240 3002 000 000		PROFESSIONAL SERVICES-OTHER	5,000.00-
2010-12-10	AGRICULTURE	OFFICE SUPPLIES	83010 9002 000 000		LEASE/RENT OF BUILDING	822.00-
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	822.00
2010-12-15	HUMAN RESOURCES	EXPENSES FY11	12030 3007 000 000		ADVERTISING	1,000.00-
	HUMAN RESOURCES		12030 5415 000 000		OTHER EXPENSES	1,000.00
2010-12-15	MANAGEMENT INFORMATION SYSTEMS	MIS PROGRAMMER	12220 1001 000 056		MIS PROGRAMMER	37,500.00
	MANAGEMENT INFORMATION SYSTEMS		12220 2001 000 000		F.I.C.A.	2,868.75
	MANAGEMENT INFORMATION SYSTEMS		12220 2002 000 000		RETIREMENT - V.R.S.	5,077.50
	MANAGEMENT INFORMATION SYSTEMS		12220 2005 000 000		HOSPITAL/MEDICAL PLANS	4,351.00
	MANAGEMENT INFORMATION SYSTEMS		12220 2006 000 000		GROUP INSURANCE	307.50
	MANAGEMENT INFORMATION SYSTEMS		12220 3002 000 000		PROFESSIONAL SERVICES - OTHER	50,104.75-
2010-12-15	ELECTORAL BOARD AND OFFICIALS	PRINTING BALLOTS NOV 2010	13010 5204 000 000		POSTAGE AND TELEPHONE	800.00-
	ELECTORAL BOARD AND OFFICIALS		13010 3010 000 000		OTHER CONTRACTUAL SERVICES	800.00
2010-12-15	REFUSE COLLECTION	STORAGE SHED	42030 3004 000 003		REPAIR AND MAINTENANCE -BUILD	2,200.00-
	REFUSE COLLECTION		42030 5413 000 000		OTHER OPERATING SUPPLIES	2,200.00
2010-12-27	INFORMATION TECHNOLOGY	UPGRADING INTERNET SERVERS	12200 5401 000 000		OFFICE SUPPLIES	2,000.00-
	INFORMATION TECHNOLOGY		12200 5413 000 003		OTHER OPERATING SUPPLIES-NETWORK	2,000.00
	INFORMATION TECHNOLOGY		12200 5506 000 003		TRAVEL - NETWORK	2,000.00-
	INFORMATION TECHNOLOGY		12200 5413 000 003		OTHER OPERATING SUPPLIES-NETWORK	2,000.00
2011-01-10	ELECTORAL BOARD AND OFFICIALS	FICA FY10-11	13010 9001 000 000		LEASE/RENTAL OF EQUIPMENT	90.00-
	ELECTORAL BOARD AND OFFICIALS		13010 2001 000 000		FICA	90.00
	ELECTORAL BOARD AND OFFICIALS		13010 3007 000 000		ADVERTISING	338.80-
	ELECTORAL BOARD AND OFFICIALS		13010 2001 000 000		FICA	338.80
	ELECTORAL BOARD AND OFFICIALS		13010 5401 000 000		OFFICE SUPPLIES	454.20-
	ELECTORAL BOARD AND OFFICIALS		13010 2001 000 000		FICA	454.20

*** END OF REPORT ***

County of Frederick, VA
Report on Unreserved Fund Balance
December 2010

Unreserved Fund Balance, Beginning of Year, July 1, 2010	24,111,233
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Prior Year Funding & Carryforward Amounts

IT carryforwards	(138,834)
Fire Company Capital carryforward	(176,217)
Forfeited Asset carryforward	(26,995)
School carryforwards	(69,909)
	<hr/>
	(461,955)

Other Funding / Adjustments

Chesapeake Bay Grant	(7,600)
EDC incentive - World Color 2nd half	(150,000)
EDC incentive - Kraft	(500,000)
Audit Adjustment	31,049
AARP Tax Aide	(2,100)
School Capital Fd 60	(2,300,000)
Energy Performance Contract	(345,477)
No DARE funding	(5,000)
VJCCA refund	(21,339)
	<hr/>
	(3,300,467)

Fund Balance, December 2010	<u><u>20,348,810</u></u>
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County of Frederick
General Fund
December 31, 2010

ASSETS	FY11 12/31/10	FY10 12/31/09	Notes:	
			Increase (Decrease)	
Cash and Cash Equivalents	26,942,820.39	26,685,379.34	257,441.05	
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	3,323,449.73	3,679,117.31	(355,667.58)	Tax collections increased \$1,174,549.00
Streetslights	1,366.14	3,962.30	(2,596.16)	
Commonwealth, Federal, 45 day Taxes	80,989.89	120,526.65	(39,536.76)	
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00	
Prepaid Postage	5,930.62	1,644.32	4,286.30	
GL controls (est.rev / est. exp)	(10,174,016.03)	(7,373,566.74)	(2,800,449.29)	(1) Spreadsheet Attached
TOTAL ASSETS	20,917,034.97	23,853,557.41	(2,936,522.44)	
LIABILITIES				
Accrued Liabilities	145,582.31	304,283.39	(158,701.08)	Lord Fairfax Dev.Center(166,416), Health Ins.Deposits \$7,714.92
Performance Bonds Payable	1,008,885.52	1,621,812.97	(612,927.45)	
Taxes Collected In Advance	104,159.48	97,144.36	7,015.12	
Deferred Revenue	3,353,983.42	3,732,760.73	(378,777.31)	*12/10 Receivables difference(misc.chgs.41,622.76)veh.lic.13,984.21,dog tags (1,424),decals(105)
TOTAL LIABILITIES	4,612,610.73	5,756,001.45	(1,143,390.72)	
EQUITY				
Fund Balance				
Reserved:				
Encumbrances General Fund	199,422.78	132,289.14	67,133.64	(2) List Attached
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	
Historical Markers	17,092.69	16,958.44	134.25	
Courthouse ADA Fees	21,297.70	0.00	21,297.70	
Transportation Reserve	438,300.00	440,300.00	(2,000.00)	
Animal Shelter	295,261.27	233,761.27	61,500.00	
Proffers	2,334,456.84	1,860,766.54	473,690.30	(3) Attached Information
Economic Development	687.01	687.01	0.00	
Law Library Fees	8,306.68	0.00	8,306.68	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	11,724,319.59	14,147,513.88	(2,423,194.29)	Attributed to the change in General Ledger Controls
TOTAL EQUITY	16,304,424.24	18,097,555.96	(1,793,131.72)	
TOTAL LIAB. & EQUITY	20,917,034.97	23,853,557.41	(2,936,522.44)	

(1) GL Controls	FY11	FY10	Inc/(Decrease)
Est.Revenue	122,439,418	123,874,119	-1,434,702
Appropriations	-57,456,146	-57,118,315	-337,832
Est.Tr.to Other fds	-75,356,710	-74,261,661	-1,095,049
Encumbrances	199,423	132,289	67,134
	-10,174,016	-7,373,567	-2,800,449

(2) General Fund Purchase Orders

Outstanding Purchase Orders @12/31/10

DEPARTMENT	Amount	Description
Adm.Building	49,685.00	Electrical Work
Clerk	7,923.00	Mobile File Storage
EDC	2,820.00	Printing Pandax Publication
Fire & Rescue	12,266.13	Uniforms
	11,807.63	SCBA Parts
Parks	144.78	Grass Seed & Fertilizer
	7,966.50	Shirts
Sheriff	3,104.50	Weapons
	9,641.99	Digital Radar System
	2,504.10	Uniforms
NW Works	91,559.15	NW Works Building Renovation
Total	199,422.78	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Other	Designated Projects	TOTAL
@ 12/31/10	956,904.57	260,342.51	315,677.22	801,532.54		2,334,456.84

Designated Other Projects Detail

Administration	100,354.19
Bridges	41,500.00
Historic Preservation	18,000.00
Library	81,972.35
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	49,331.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	801,532.54

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2010

REVENUES:

	Appropriated	FY11 12/31/10 Actual	Budget Variance	FY10 12/31/09 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	34,699,283.26	(45,385,716.74)	33,524,733.98	1,174,549.28 (1)Spreadsheet Attached
Other local taxes	25,603,042.00	8,385,463.74	(17,217,578.26)	7,852,112.66	533,351.08 (2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	466,554.06	(753,094.94)	529,448.45	(62,894.39) (3)Spreadsheet Attached
Revenue from use of money and property	872,162.60	74,092.60	(798,070.00)	167,307.83	(93,215.23) (4)Spreadsheet Attached
Charges for Services	2,312,574.00	1,096,210.06	(1,216,363.94)	1,061,077.09	35,132.97
Miscellaneous	1,122,964.00	166,016.17	(956,947.83)	230,697.20	(64,681.03)
Recovered Costs	1,880,290.21	916,519.29	(963,770.92)	726,680.51	189,838.78 (5)Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,569,976.95	10,623,146.39	2,053,169.44	10,734,384.19	(111,237.80)
Federal	773,758.78	843,793.12	70,034.34	163,161.06	680,632.06 (6)Spreadsheet Attached
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	122,439,417.54	57,271,078.69	(65,168,338.85)	54,989,602.97	2,281,475.72

EXPENDITURES:

General Administration	9,220,516.68	4,354,104.68	4,866,412.00	4,201,953.70	152,150.98
Judicial Administration	2,096,733.06	957,786.22	1,138,946.84	992,232.22	(34,446.00)
Public Safety	24,539,795.90	11,634,693.25	12,905,102.65	11,172,455.82	462,237.43
Public Works	4,562,137.92	1,590,791.48	2,971,346.44	1,638,210.77	(47,419.29)
Health and Welfare	7,228,685.00	3,026,691.05	4,201,993.95	2,952,077.25	74,613.80
Education	56,493.00	28,246.50	28,246.50	31,385.00	(3,138.50)
Parks, Recreation, Culture	5,242,942.25	2,629,776.25	2,613,166.00	2,553,260.44	76,515.81
Community Development	2,643,046.00	1,336,087.83	1,306,958.17	799,546.91	536,540.92
TOTAL EXPENDITURES	55,590,349.81	25,558,177.26	30,032,172.55	24,341,122.11	1,217,055.15 (7)Information Attached

OTHER FINANCING SOURCES (USES):

Operating transfers from / to	77,222,506.54	40,337,392.20	36,885,114.34	39,645,861.45	691,530.75 (8)Spreadsheet Attached
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Excess (deficiency)of revenues & other
sources over expenditures
& other uses

	10,352,099.77	(8,624,490.77)		(8,997,380.59)	372,889.82
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Fund Balance per General Ledger

				23,144,894.47	(2,796,084.11)
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Fund Balance Adjusted to reflect
Income Statement@12/31/10

				14,147,513.88	(2,423,194.29)
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(1) General Property Taxes	FY11	FY10	Increase/Decrease
Real Estate Taxes	20,135,039	19,820,512	314,528
Public Services	995,469	656,550	338,919
Personal Property	13,138,263	12,693,703	444,560
Penalties and Interest	316,291	279,810	36,481
Credit Card Chgs./Delinq. Advertising	-3,642	-2,341	-1,301
Adm. Fees For Liens & Distress	117,863	76,500	41,364
	34,699,263	33,524,734	1,174,549

(2) Other Local Taxes			
Local Sales and Use Tax	3,239,897.08	3,071,732.42	168,164.66
Communications Tax	485,314.23	455,539.34	29,774.89
Utility Taxes	1,148,018.68	1,163,997.20	-15,978.52
Business Licenses	915,250.27	645,959.02	269,291.25
Auto Rental Tax	32,156.07	30,579.54	-14,901.66
Motor Vehicle Licenses Fees	315,457.35	271,978.04	43,479.31
Recordation Taxes	552,960.07	636,614.17	-83,654.10
Meals Tax	1,492,990.96	1,384,758.64	108,232.32
Lodging Taxes	185,595.25	165,741.49	19,853.76
Street Lights	15,379.32	10,936.50	4,442.82
Star Fort Fees	2,444.46	14,276.30	-11,831.84
Total	8,385,463.74	7,852,112.66	533,351.08

(3) Permits & Privileges			
Dog Licenses	23,411.00	20,116.00	3,295.00
Land Use	11,325.00	14,425.00	-67.27
Transfer Fees	1,313.10	1,380.37	-39,929.38
Development Review Fees	122,108.56	162,037.94	-3,353.36
Building Permits	232,094.46	235,447.82	114.67
2% State Fees	2,837.69	2,723.02	-18,235.80
Electrical Permits	20,199.00	38,434.80	-1,900.00
Plumbing Permits	4,585.00	6,485.00	-1,923.25
Mechanical Permits	22,135.25	24,058.50	420.00
Sign Permits	1,650.00	1,230.00	-50.00
Permits for Commercial Burning	75.00	125.00	0.00
Explosive Storage Permits	200.00	200.00	45.00
Blasting Permits	150.00	105.00	1,440.00
Land Disturbance Permits	24,120.00	22,680.00	300.00
Sewage Installation License	300.00	0.00	50.00
Transfer Development Rights	50.00	0.00	-62,894.39
Total	466,554.06	529,448.45	-12,417.43

(4) Revenue from use of			
Money	64,198.67	76,616.10	-80,797.80
Property	9,893.93	90,691.73	-93,215.23
	74,092.60	167,307.83	

*The increase on the investments can be attributed to the maturity date of the investments.
The December 2010 investment rate for LGIP was .195%

Page 2 December 2010						
	FY11	FY10			Increase/Decrease	
(5) Recovered Costs	550.00	550.00			0.00	
Worker's Comp						
Reimbursement Circuit Court	6,121.82	3,510.95			2,610.87	
Public Works Cleanup	250.00	300.00			-50.00	
Clarke County Container Fees	30,581.25	30,526.54			54.71	
City of Winchester Container Fees	14,766.69	10,413.77			1,556.00	
Refuse Disposal Fees	38,821.59	37,950.88			870.71	
Recycling Revenue	30,979.04	57,733.79			-26,754.75	
Sheriff Restitution	20.00	170.00			-150.00	
Fire&Rescue Merchandise (Resale)	198.25	118.99			79.26	
Container Fees Bowman Library	909.83	217.44			692.39	
Restitution Victim Witness	1,063.87	3,088.90			-2,025.03	
Reimb. of Expenses Gen.District Court	12,675.32	12,556.40			118.92	
Reimb.Public Works Salaries		10,961.00			-10,961.00	
Reimb. of Expenses J&D Court	3,077.08	2,467.58			609.50	
Reimb.LFSW Conservation District	0.00	60,627.18			-60,627.18	
Reimb.Winchester EDC	72,000.00	0.00			72,000.00	
Reimbursement Task Force	24,360.83	29,278.36			-4,917.53	
Rabies Clinic Fees	644.00	0.00			644.00	
EDC Revenue/Recovered Costs	0.00	6,262.47			-6,262.47	
Sign Deposits Planning	-50.00	200.00			-250.00	
Westminister Canterbury Lieu of Tax	13,086.20	12,826.10			260.10	
Reimbursement Street Signs	648.00	0.00			648.00	
Grounds Maint.Frederick Co..Schools	53,961.37	101,408.11			-47,446.74	
Reimb. NW Works	388,941.00	0.00			388,941.00	
Concast PEG Grant	15,084.40	28,459.60			-13,375.20	
Proffers Eastgate Commerce Center	4,000.00	0.00			4,000.00	
Proffers-Other	57,000.00	126,000.00			-69,000.00	
Fire School Programs	15,039.64	9,618.00			5,421.64	
Proffers Sovereign Village	0.00	7,317.46			-7,317.46	
Proffers Lynnhaven	20,269.86	6,756.62			13,513.24	
Proffers Redbud Run	90,356.00	32,270.00			58,086.00	
Clerks Reimbursement to County	6,066.93	6,437.91			-370.98	
Proffers Village at Harvest Ridge	1,539.00	0.00			1,539.00	
Proffers Snowden Bridge	6,176.32	48,148.46			-41,972.14	
Sheriff Reimbursement	500.00	0.00			500.00	
Proffers Meadows Edge	0.00	70,504.00			-70,504.00	
Proffers Cedar Meadows	4,881.00	0.00			4,881.00	
Parks-Dogwood Village Rec.Unit		10,000.00			-10,000.00	
Proffers Westbury Commons	2,000.00	0.00			2,000.00	
Total	916,519.29	726,680.51			189,838.78	

County of Frederick
General Fund
December 31, 2010

Income Statement

(6) Federal Revenue	FY11	FY10	Increase/Decrease
Federal Grant Sheriff	3,935.20	768.98	3,166.22
CDB Grant Planning	680,004.60	-	680,004.60
Federal Forfeited Assets	4,081.31	590.65	3,490.66
Housing Illegal Aliens	54,760.00	49,643.00	5,117.00
Federal Grants Sheriff	101,012.01	112,158.43	(11,146.42)
Total	843,793.12	163,161.06	680,632.06

(7) Expenditures

The expenditures for FY11 increased \$1,217,040.15. **General Administration** increased \$152,135.98 and was impacted by the reduction of contributions and the retirement of five employees and the NW works building renovation. **Public Safety**, as a whole increased \$462,237.43. The Sheriff's department increased \$106,691.47. Inspections department expenses decreased \$107,241.45 due to the reduction of five positions. Fire and Rescue increased \$31,458.75, Public Safety Communications department decreased \$107,071.18 and the County local share to the Regional Jail increased \$471,087.12. **Parks and Recreation** and Culture increased \$76,515.81 due to the construction of the Sherando pedestrian/bikeway trail. **Community Development** increased \$536,540.92 as a result of the \$550,000.00 for economic incentives.

(8) Transfers increased \$691,530.75	FY11	FY10	Increase/Decrease
Fringe Benefits (Insurance)	-547.48	-0.89	-546.59
School Operating	29,035,046.54	30,515,347.47	-1,480,300.93
School Debt Service	7,313,075.50	7,313,075.50	0.00
School Construction	2,300,000.00	0.00	2,300,000.00
Debt Service County	1,268,688.64	1,308,386.37	-39,697.73
Operational Transfers	421,129.00	509,053.00	-87,924.00
Total	40,337,392.20	39,645,861.45	691,530.75

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
December 31, 2010

ASSETS	FY2011 <u>12/31/10</u>	FY2010 <u>12/31/09</u>
Cash	4,300,356.98	4,392,443.28
Receivables:		
Other		0.00
Federal		0.00
GL controls(est.rev/est.exp)	<u>(1,101,111.00)</u>	<u>(1,116,214.00)</u>
 TOTAL ASSETS	 <u>3,199,245.98</u>	 <u>3,276,229.28</u>
 LIABILITIES		
Accrued Operating Reserve Costs	<u>1,932,540.10</u>	<u>2,098,219.67</u>
Unclaimed Property Payable		
TOTAL LIABILITIES	<u>1,932,540.10</u>	<u>2,098,219.67</u>
 EQUITY		
 Fund Balance		
Reserved	9,095.00	0.00
Encumbrances		
Unreserved:	<u>1,257,610.88</u>	<u>1,178,009.61</u>
Fund Balance		
TOTAL EQUITY	<u>1,266,705.88</u>	<u>1,178,009.61</u>
 TOTAL LIABILITY & EQUITY	 <u>3,199,245.98</u>	 <u>3,276,229.28</u>

The accompanying notes to the financial statements are an essential part of this statement.

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
12/31/10

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:		12/31/10		12/31/09
	<u>Appropriated</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Interest	-	4,782.57	4,782.57	3,469.75
Work Release Fees	399,675.00	190,515.82	(209,159.18)	163,027.56
Prisoner Fees Other Localities	0.00	1,414.29	1,414.29	0.00
Federal Bureau Of Prisons	0.00	0.00	0.00	226,503.33
Local Contributions	5,395,072.00	3,046,188.52	(2,348,883.48)	2,294,002.72
Miscellaneous	10,000.00	8,160.24	(1,839.76)	10,294.79
Phone Commissions	142,000.00	35,938.58	(106,061.42)	38,636.86
Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr.	110,000.00	33,858.64	(76,141.36)	31,406.41
Elec.Monitoring Part.Fees	44,165.00	19,279.27	(24,885.73)	47,056.14
Share of Costs Commonwealth	840,320.00	261,269.41	(579,050.59)	290,741.98
Medical & Health Reimb.	56,852.00	23,557.70	(33,294.30)	22,195.26
Employees Meals Supplements	3,500.00	333.75	(3,166.25)	1,575.00
Sale of Salvage	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	137,381.00	140,100.94	2,719.94	185,574.38
Shared Expenses CFW Jail	5,088,859.00	2,167,635.70	(2,921,223.30)	2,291,652.77
State Grants	247,506.00	14,203.00	(233,303.00)	122,021.00
DOC Contract Beds	0.00	5,716.00	5,716.00	53,306.00
Federal Grants		0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer from General Fd,	<u>3,388,829.00</u>	<u>1,694,414.50</u>	<u>(1,694,414.50)</u>	<u>1,223,327.38</u>
TOTAL REVENUES	15,864,159.00	7,647,368.93	(8,216,790.07)	7,004,791.33
EXPENDITURES:	<u>16,974,365.00</u>	<u>7,775,746.78</u>	<u>9,198,618.22</u>	<u>7,982,716.56</u>
Excess(Deficiency)of revenues over expenditures		(128,377.85)		(977,925.23)
FUND BALANCE PER GENERAL LEDGER		<u>1,385,988.73</u>		<u>2,155,934.84</u>
Fund Balance Adjusted To Reflect Income Statement@12/31/10		1,257,610.88		1,178,009.61

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

<u>Current Unrecorded Accounts Receivable-</u>	<u>2011</u>
Prisoner Billing:	33,046.91
Compensation Board Reimbursement 12/10	<u>435,072.77</u>
Total	468,119.68

County of Frederick
Fund 12 Landfill
December 31, 2010

ASSETS	FY2011 <u>12/31/10</u>	FY2010 <u>12/31/09</u>
Cash	30,727,045.91	33,289,792.82
Receivables:		
Accounts Receivable		
Fees	497,982.61	480,486.27
Accounts Receivable Other	76.00	31,448.12
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)
Fixed Assets	36,573,330.32	32,603,182.53
Accumulated Depreciation	(18,308,937.55)	(16,727,952.50)
GL controls(est.rev/est.exp)	<u>(1,448,536.14)</u>	<u>(3,250,377.30)</u>
 TOTAL ASSETS	 <u>47,956,961.15</u>	 <u>46,342,579.94</u>
 LIABILITIES		
Accounts Payable	-	-
Accrued VAC.Pay and Comp TimePay	105,998.08	101,317.71
Accrued Remediation Costs	11,447,155.59	11,353,330.79
Retainage Payable	176,295.67	0.00
Deferred Revenue Misc.Charges	<u>76.00</u>	<u>31,448.12</u>
 TOTAL LIABILITIES	 <u>11,729,525.34</u>	 <u>11,486,096.62</u>
 EQUITY		
Fund Balance		
Reserved:		
Encumbrances	3,577,078.89	3,767,205.50
Post Closure Care	0.00	3,948,442.00
Land Acquisition	1,048,000.00	1,048,000.00
New Development Costs	3,812,000.00	2,557,000.00
Environmental Project Costs	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00
Unreserved:		
Fund Balance	<u>22,791,914.92</u>	<u>20,485,835.82</u>
 TOTAL EQUITY	 <u>36,227,435.81</u>	 <u>34,856,483.32</u>
 TOTAL LIABILITY AND EQUITY	 <u>47,956,961.15</u>	 <u>46,342,579.94</u>

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
December 31, 2010

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY11 12/31/10	<u>Variance</u>	FY10 12/31/09
		<u>Actual</u>		<u>Actual</u>
Interest Charge	0.00	2,876.13	2,876.13	2,229.07
Interest on Bank Deposits	350,000.00	16,337.72	(333,662.28)	17,615.52
Salvage and Surplus	0.00	88,774.50	88,774.50	40,715.15
Sanitary Landfill Fees	5,202,000.00	2,189,448.19	(3,012,551.81)	2,219,972.47
Charges to County	0.00	166,480.22	166,480.22	166,877.56
Charges to Winchester	0.00	44,557.00	44,557.00	46,463.44
Tire Recycling	80,000.00	66,879.20	(13,120.80)	66,314.37
Reg. Recycling Electronics	50,000.00	22,636.00	(27,364.00)	21,327.00
Miscellaneous	0.00	241.00	241.00	730.00
Wheel Recycling	55,000.00	1,921.06	(53,078.94)	1,087.20
Charges for RTOP	80,000.00	0.00	(80,000.00)	0.00
Greenhouse Gas Sales	100,000.00	0.00	(100,000.00)	0.00
Landfill Gas To Electricity	200,000.00	38,455.41	(200,000.00)	0.00
State Damages Reimbursement	20,000.00	22.04	(19,977.96)	61,943.00
TOTAL REVENUES	6,137,000.00	2,638,628.47	(3,536,826.94)	2,645,274.78
Operating Expenditures	4,704,796.20	1,257,536.44	3,447,259.76	1,121,127.80
Capital Expenditures	6,457,818.83	1,902,163.74	4,555,655.09	1,544,506.26
TOTAL Expenditures	11,162,615.03	3,159,700.18	8,002,914.85	2,665,634.06
Excess(deficiency)of revenue over expenditures		(521,071.71)		(20,359.28)
Fund Balance Per General Ledger		23,312,986.63		20,506,195.10
Fund Balance Adjusted To Reflect		22,791,914.92		20,485,835.82
Income Statement@12/31/10				

County of Frederick
Landfill Fund
Notes to the Financial Statement
December 31, 2010

Balance Sheet

Cash-

The cash has decreased \$2,562,746.91 over the previous year as a result of the cost of the gas to energy project.

Receivables-

The receivables at 12/31/10 are \$ 17,496.34 more than at 12/31/09. The Landfill fee charges for 12/10 were \$360,003.32 compared to \$374,271.73 12/09 resulting in a FY11 decrease of \$14,268.41. The landfill delinquent fees were \$ 136,179.91 at 12/10 compared to \$163,829.08 at 12/09 for a decrease of \$27,649.17.

Accumulated Depreciation-

The depreciation for FY10 is reflected in the FY11 total.

Accrued Remediation Costs-

The accrued remediation cost has increased \$93,824.80 from FY10 to FY11. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.5 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances decreased \$190,126.61 in FY11. The encumbrance balance is \$3,577,078.89 at 12/31/10 and includes \$10,567.20 for CAT parts, \$14,609.98 for the cost of eliminating the drawdown pump, \$2,353,324.71 for the partial capping MSW, \$221,400.00 for the gas to energy project, \$35,820.00 for remote data terminal for scale house, \$71,777.00 for CAES system for a D5, \$540,330.00 Caterpillar 826H, and \$329,250.00 for expansion leachate.

Fund Balance-

Total Fund Balance at 12/31/10 increased by \$2,306,079.10. At year-end, all reserved fund balances increased with continued funds being reserved for items such as land acquisition and post closure costs.



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



November 3, 2010

Mr. John R. Riley, Jr.
County Administrator
Frederick County
107 North Kent Street
Winchester, VA 22601

Dear Mr. Riley:

I am pleased to notify you that Frederick County, Virginia has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

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

Finance Department

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program. Through your example, we hope that other entities will be encouraged to achieve excellence in budgeting.

Sincerely,

Stephen J. Gauthier, Director
Technical Services Center

Enclosure



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

November 3, 2010

PRESS RELEASE

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

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

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

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

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

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

For budgets including fiscal period 2009, 1,214 entities received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a nonprofit professional association serving over 17,600 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.