



## COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610

Fax: 540/667-0370

E-mail: [cshiffle@co.frederick.va.us](mailto:cshiffle@co.frederick.va.us)

**TO:** Board of Supervisors

**FROM:** Finance Committee

**DATE:** March 16, 2011

**SUBJECT:** Finance Committee Report and Recommendations

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The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, March 16, 2011 at 8:00 a.m. Member Gary Lofton was absent.

☒ Items 2 and 5 were approved on consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$19,670.45. No local funds required. This amount represents the following:
  - a. \$500 from the Corp of Engineers for the use of the firing range to be used for range maintenance and repairs. See attached memo, p. 1;
  - b. \$10,411.43 from the Sheriff's sale to be used for the purchase of radios to meet 2013 FCC mandates. See attached memo, p. 2;
  - c. \$5,537.14 from an insurance reimbursement to be used to repair the damaged vehicle. See attached memo, p. 3;
  - d. \$120 from donations for the DARE program. See attached memo, p. 4;
  - e. \$3,101.88 from State Forfeited Asset proceeds for the purchase of a vehicle for the Drug Task Force. See attached memo, p. 5.

The committee recommends approval of all items.

2. ☒ The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$6,060. This amount represents funds from the

VDMME for environmental education outreach. No local funds required. See attached memo, p. 6.

3. The Planning Director requests a Fund 27 supplemental appropriation in the amount of \$206,686. This amount represents remaining bond fund received for Red Bud Run to complete secondary street work in accordance with VDOT standards. Work is expected to be completed within the next 12 months. See attached memo, p. 7. The committee recommends approval.
4. The Assistant County Administrator requests a General Fund supplemental appropriation in the amount of \$12,581. This amount represents Star Fort fees collected to be disbursed to the SVBF. See attached memo, p. 8. Mr. DeHaven abstained from this item. The committee recommends approval.
5. ☒ The Finance Director requests a General Fund supplemental appropriation in the amount of \$2,783. This amount represents funds received from the Newton B. Shingleton Trust to be used for the benefit of fire & rescue companies. No local funds required. See attached letters, p. 9.
6. As requested at the February 23, 2011 Budget Work Session, MOUs between the City and the County are provided for discussion. See attached, p. 10 – 37. The committee recommends scheduling a Joint Finance Committee meeting with the City of Winchester. No action required.

**INFORMATION ONLY**

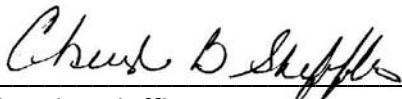
1. The Finance Director provides a Fund 10 Transfer report for FY11. See attached, p. 38 – 42.
2. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 43.
3. The Finance Director provides February Financial Statements. See attached, p. 44 – 55.

Respectfully submitted,

FINANCE COMMITTEE

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

By



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Cheryl B. Shiffler, Finance Director

# 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 : Range Use – Quarterly Fee  
DATE : January 20, 2011

10FL

Attached is a check in the amount of \$500.00 from the Corps of Engineers. This amount represents quarterly payment for use of our firing range. We are requesting this amount be posted to 3010-019110-0058 and then appropriated into our operating budget line of 3102-3004-003 for range maintenance and repairs.

Thank you.

RTW/asw

BETHANY P BAKER CORPS OF ENGINEERS [REDACTED]		United States Government For Official Use Only US Government Tax Exempt	1024 17-2/910 77770
DATE 1-13-11		DATE	
PAY TO THE ORDER OF Frederick Co Sheriffs Office		\$ 500.00	
Five hundred and 00/100		DOLLARS	
usbank U.S. BANK CONVENIENCE CHECK		NOT VALID FOR MORE THAN \$3000.00	
U.S. Bank National Association Minneapolis, MN 55440		[REDACTED]	
FOR JAN FEB MAR		[REDACTED]	

CC: finance comm



# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department  
FROM : Sheriff R. T. Williamson *RTW*  
SUBJECT : Proceeds from Sheriff's Sale  
DATE : January 20, 2011

1014

Attached is a check in the amount of \$10,411.43 made payable to the County of Frederick. This amount represents our department's proceeds from the sheriff's sale held September 29, 2010. Also attached is a breakdown of the total sales listing expenses and payouts to other departments.

We are requesting this amount, \$10,411.43, be appropriated into 3010-015020-0007 and then transferred into our operating budget line of 3102-5409-000; police supplies, for the purpose of purchasing radios to meet 2013 FCC mandate.

Th

RT

<b>FREDERICK COUNTY SHERIFFS OFFICE</b>		<b>CIVIL FEES</b>		<b>397</b>	
[Redacted]		<u>Jan 18, 2011</u>		68-251/514 06	
Pay to the Order of <u>County of Frederick</u>		<u>\$ 10,411.43</u>		Date	
<u>Ten thousand four hundred eleven and 43/100</u>		Dollars		Secure Features: Details on Back	
<b>BANK of CLARKE COUNTY</b>		202 NORTH LOUDOUN ST., WINCHESTER, VA 22601			
For <u>proceeds from Sheriff sale</u>		[Redacted Signature]			
[Redacted]		[Redacted]			

cc: finance comm

# 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 : Insurance Reimbursement  
DATE : February 17, 2011

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We are requesting the check received by Finance in the amount of \$5,537.14 for insurance reimbursement for the auto claim involving Cynthia Cohen be appropriated into our operating budget line of 3102-3004-002 so the vehicle can be repaired.

Thank you,

RTW/asw



# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Donation to DARE

DATE : February 8, 2011

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Attached please find two checks payable to the Frederick County Sheriff's Office – DARE Program. These checks, totaling \$120.00, represent donations to the DARE program.

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

Thank you.

RTW/asw



*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 : State Forfeited Asset Funds  
DATE : March 2, 2011

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We are requesting the State Forfeited Asset Funds received to date and posted to our revenue line of 3010-24040-45 in the amount of \$3,790.37, be appropriated into our operating budget line of 3102-5413-007.

*\$3,101.88*

Thank you.

RTW/asw

*4*  
MAR 2011  
copy



## MEMORANDUM

**TO:** Cheryl B. Shiffler  
Director of Finance

**FROM:** Gloria M. Puffinburger  
Solid Waste Manager *[Signature]*

**THROUGH:** Harvey E. Strawsnyder, Jr., P.E.  
Director of Public Works *[Signature]*

**RE:** Expenditure Reimbursement;  
Transfer of Grant Funds

**DATE:** January 11, 2011

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Please transfer \$6,060 from code 100 G (3-010-024040-0017) into line item 10-4203-3010-00 in the Refuse Collection budget.

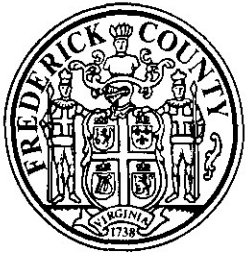
Funds are a reimbursement from the Virginia Department of Mines, Minerals and Energy and represent grant proceeds for environmental education outreach.

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

HES/gmp

cc: file





**COUNTY of FREDERICK**

**Department of Planning and Development**

540/665-5651

FAX: 540/665-6395

**MEMORANDUM**

**TO:** Frederick County Finance Committee

**FROM:** Eric R. Lawrence, Planning Director *ERL*

**RE:** Appropriation of Bond Funds for Road Work in Red Bud Run

**DATE:** March 9, 2011

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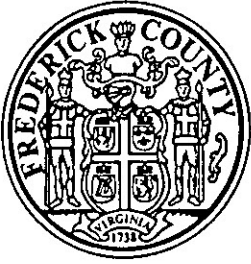
Frederick County received \$522,809 in the form of a bond to complete the work at Red Bud Run in Fiscal Year 2009. Excavation and road work took place throughout 2009 and 2010. The remaining bond funds are held by the Treasurer's Office. The Planning Department has received an invoice in the amount of \$700 for work performed in the Red Bud Run subdivision in accordance with VDOT's secondary street maintenance standards.

We are asking the Finance Committee to appropriate the remaining bond funds for Red Bud Run into Expenditure Line Item #4027-12270-5413-000-002, so that Frederick County can pay this vendor for the work that was completed in November. No local funds are being used to pay this invoice. We are anticipating that the roads within Red Bud Run will be in complete compliance with VDOT standards within the next 12 months.

Attached is the invoice from Racey's Lawn Service for the work performed in Red Bud Run.

ERL/rsa

Cc: Wayne Corbett, Treasurers Office  
Attachments



## COUNTY of FREDERICK

### MEMORANDUM

Kris C. Tierney  
Assistant County Administrator


540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

**TO:** Finance Committee

**FROM:** Kris C. Tierney, Assistant County Administrator 

**RE:** Request from Appropriation for Shenandoah Valley Battlefields Foundation

**DATE:** March 9, 2011

Back in November the Finance Committee reviewed a report from the Shenandoah Valley Battlefields Association (SVBF) on the use of funds provided to the Foundation by the County. The report was in accordance with the agreement between Frederick County and the SVBF pertaining to funds derived from the Star Fort property owner assessments.

The Committee will recall that the SVBF holds title to the land on which Star Fort is located. The agreement between the County and the (SVBF) sets out guidelines under which the Foundation is eligible to receive funding, derived from Star Fort home owner assessments, for the maintenance of the Fort. The agreement calls for the SVBF to submit a budget request by January first of each year outlining how they intend to utilize the funds for preservation and/or maintenance efforts at the Star Fort site. (The FY12 request has been submitted to the Finance Department) Then, in September of each year, a report is to be provided to the Board with an accounting of how the previous years' funds were utilized.

Collections in fiscal year 2010 were \$32,307. Collections to date this year are \$4,274. The County disbursed \$24,000 last fiscal year. Therefore, we have to date, \$12,581 in funds that have not disbursed.

If the Finance Committee deems it appropriate; a recommend for appropriation of this amount to line item #4-010-041040-3002-000-001 would accommodate the SVBF's request.

Please let me know if I can answer any questions.

3-10-12 120-0050



Wealth Management  
One West Fourth Street  
D4000-062  
Winston-Salem, NC 27101

March 1, 2011

-EXAMPLE-

$$\$253 \times 11 = \$2,783$$

Frederick County  
Attn: C. William Orndoff, Jr.  
Commissioner of Revenue  
107 N. Kent Street  
Winchester, VA 22601

Re: Newton B. Shingleton Trust Charitable Contribution

Dear Sir or Madame:

I hope this letter finds you well. Enclosed you will find our check in the amount of \$253.00 that represents a gift from the Newton B. Shingleton Trust. The enclosed check is to be used for the benefit of Company 12—Middleton Fire and Rescue, 7855 Main St., Middleton, VA 22645.

Please acknowledge receipt of these funds by returning a signed and dated copy of this letter in the enclosed self-addressed, postage paid envelope. Please do not hesitate to contact me at [shinika.mckiever@wellsfargo.com](mailto:shinika.mckiever@wellsfargo.com) or (336) 7478274 if you have any questions or required additional information.

Sincerely,

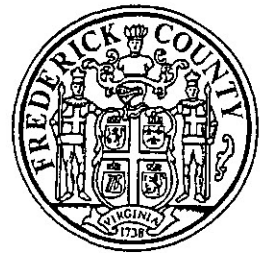
Shinika McKiever  
Trust Administrator  
Philanthropic Services

Enclosures





# BOARD OF SUPERVISORS THE COMMON COUNCIL



*I, Edwin C. Daley, Clerk of the Common Council, hereby certify on this 11<sup>th</sup> day of April, 2001, that the following Resolution is a true and exact copy of one and the same unanimously adopted by the Common Council of the City of Winchester, assembled in regular session on the 10<sup>th</sup> day of April, 2001.*

## CONCURRENT RESOLUTION OF THE BOARD OF SUPERVISORS OF FREDERICK COUNTY AND THE CITY COUNCIL OF THE CITY OF WINCHESTER CREATING THE NORTHERN SHENANDOAH VALLEY TOURISM BOARD

**BE IT HEREBY RESOLVED** by the Frederick County Board of Supervisors and the Winchester City Council that:

1. Creation

There is hereby created the Northern Shenandoah Valley Tourism Board.

2. Purpose

The Northern Shenandoah Valley Tourism Board is established for the purpose of fostering an efficient and cooperative effort towards establishing tourism and marketing programs and strategies for the Frederick County-Winchester area.

3. Composition, Appointment, Term

The Board shall consist of a majority of private sector members.

Four members shall be appointed from motels, restaurants and the retail sector.

Three members shall be appointed from the public/non-profit sector to include:

museums  
arts and theater  
recreation and sports  
agriculture

tour groups  
events and festivals  
battlefields  
history and other

The above shall be voting members appointed jointly by the Board of Supervisors and City Council for a three year term on a staggered basis. Initial term shall include:

- A. Two private sector and one public non-profit sector appointments for three years;
- B. One private sector and one public/non—profit for two years; and,
- C. One private sector and one public/non-profit for one year. Thereafter, all terms shall be three years.

The following shall each appoint a non—voting representative on an annual basis.

1. Frederick County Board of Supervisors
2. Winchester City Council
3. Winchester-Frederick County EDC Board member
4. Chamber of Commerce Board member
5. Old Town Development Board member

The following will be available to provide staff support to the Board:

Frederick County Administrator  
Winchester City Manager  
Frederick County Director of Planning  
Winchester Director of Planning  
Winchester-Frederick County Chamber of Commerce Visitor Center

4. The Board shall recommend an organizational chart and bylaws, which shall be approved by the Board of Supervisors and City Council. The annual budget shall also be approved by the Board and Council

5. Program Funding

- A. Each jurisdiction shall contribute \$160,000 to the initial program year (2001—2002). Future year contributions shall be made on a 50%—50% basis.
- B. The maximum funds allocated by the jurisdictions to the program in future years shall be based on the percentage of increase in combined City and County motel tax receipts over the prior year. As an example, the maximum 2002-2003 program year allocation from the County and City shall be \$320,000 plus the percentage of increase in combined motel tax receipts. A 5% increase in motel tax receipts would equal \$16,000 (\$8,000 per jurisdiction) in additional tourism funds for a total public sector contribution of \$336,000.

Interest income shall be added to this fund total.

The City of Winchester shall serve a fiscal agent beginning July 1, 2001. The Board may opt to become its own fiscal agent or use another entity with approval of the Board of Supervisors and City Council. The City shall provide a monthly statement of beginning balance; public sector dollars added; private sector dollars added and expenditures by line item to the Tourism Board and contributing jurisdictions.

- C. A private sector match of a minimum of 20% of the public sector contributions shall be included in the program budget. This shall include marketing and advertising payments made directly by participating Frederick County and Winchester businesses.

6. Compensation

All members of the Northern Shenandoah Valley Tourism Board shall serve without compensation.

7. Organization, Officers, Quorum

The members of the Northern Shenandoah Valley Tourism Board shall, as soon as possible after their appointment, meet and organize. The Board shall elect a Chairman, Vice Chairman, Secretary and other such officers as it may deem necessary. A majority of the members of the Board shall constitute a quorum. All by-laws shall be approved by the Frederick County Board of Supervisors and the Winchester City Council.

8. Reports and Budgets

At least once each quarter, the Board shall make a full written report to the Frederick County Board of Supervisors and the Winchester City Council showing the activities of the Board for the previous quarter. Once each year the Board shall submit a report of its goals and proposed activities for the coming year. The Board shall also annually submit a budget to the Board and Council.

9. Program Transition

The existing tourism contract shall remain in effect until June 30, 2001.

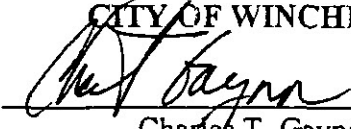
The Chamber of Commerce Tourism Director shall serve as Interim Tourism Executive Director until the Tourism Board appoints a new Director.


Frederick County shall continue as fiscal agent until June 30, 2001. The City shall become fiscal agent July 1, 2001. The City shall prepare a monthly statement of beginning balance; public sector dollars added; private sector dollars added; other income added, and expenditures by line item to the Tourism Board and the contributing jurisdictions.

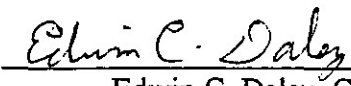
**Resolution No. 2001-22.**


Adopted this 10<sup>th</sup> day of April, 2001, by the Winchester City Common Council,  
and this 11<sup>th</sup> day of April, 2001, by the Frederick County Board of Supervisors.

**CITY OF WINCHESTER COUNTY OF FREDERICK**

  
Charles T. Gaynor, President  
Winchester City Common Council

  
Richard C. Shickle, Chairman  
Frederick County Board of Supervisors

  
Edwin C. Daley, City Manager  
City of Winchester

  
John R. Riley, Jr. County Administrator  
Frederick County

Date: April 20, 2001 Date: May 9, 2001



City of Winchester

Edwin C. Daley  
Manager, City of Winchester  
City of Winchester  
15 N. Cameron Street  
Winchester, VA 22601  
(540) 667-1815  
FAX: (540) 722-3618

John R. Riley, Jr.  
County Administrator  
County of Frederick  
107 N. Kent Street  
Winchester, VA 22601  
(540) 665-5666  
FAX: (540) 667-0370



County of Frederick

**RESOLUTION  
TO AMEND THE MEMORANDUM OF UNDERSTANDING  
FOR JOINT AGREEMENTS  
BETWEEN  
THE CITY OF WINCHESTER AND COUNTY OF FREDERICK**

**WHEREAS**, the City of Winchester and the County of Frederick, entered into a Memorandum of Understanding for Joint Agreements adopted December 13, 1994, and December 14, 1994, respectively; and

**WHEREAS**, this Memorandum of Understanding determines the structure and funding of all joint projects;

**WHEREAS**, it is the desire of the city and county to amend said agreement, specifically Section II, General Concepts, subsection (2), and add to this subsection the following language:

"The provisional data released in January of each year shall be used to calculate all budget allocations and amounts owed for the following fiscal year. In example, the provisional data released in January 2000 for 1999 shall be used for all fiscal year 2000-2001 calculations."

**NOW, THEREFORE, BE IT RESOLVED**, the Winchester City Common Council, in regular session on May 09, 2000, and the Frederick County Board of Supervisors, in regular session on May 10, 2000, approve said amendment and authorizes City Manager Edwin C. Daley and County Administrator John R. Riley, Jr., to execute such amendment as attached herein.

**CITY OF WINCHESTER**

**COUNTY OF FREDERICK**

Larry T. Omph, Mayor and President  
City of Winchester

Richard C. Shickle, Chairman  
Frederick County Board of Supervisors

Edwin C. Daley, City Manager  
City of Winchester

John R. Riley, Jr. County Administrator  
Frederick County

Date: May 11, 2000 Date: 5/10/00

**MEMORANDUM OF UNDERSTANDING**  
**FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENTS**  
**AMENDMENT #1**

In accordance with the resolution duly adopted by Winchester City Common Council and the Frederick County Board of Supervisors on May 09, 2000, and May 10, 2000, respectively, request that Section II, General Concepts, subsection (2) read as follows:

- (2) Funding will be determined by usage when available. Usage will be determined by the prior calendar year data for estimates and revised to the prior fiscal year when data is available. When usage is not available, funding shall be based on population, using the most recent data available from the Cooper Center for Public Service, University of Virginia. The provisional data released in January of each year for the prior year shall be used to calculate all budget allocations and amounts owed for the following fiscal year. In example, the provisional data released in January 2000 for 1999 shall be used for all fiscal year 2000-2001 calculations.

**CITY OF WINCHESTER**

Edwin C. Daley  
Edwin C. Daley  
Manager

May 11, 2000  
Date

**COUNTY OF FREDERICK**

John B. Riley, Jr.  
John B. Riley, Jr.  
County Administrator

May 10, 2000  
Date

RESOLUTION TO EXECUTE MEMORANDUM OF UNDERSTANDING  
BETWEEN THE CITY OF WINCHESTER AND COUNTY OF FREDERICK

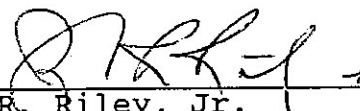
On motion of W. Harrington Smith, Jr., duly seconded by Jimmie K. Ellington, and on the votes as hereafter recorded, be it hereby RESOLVED that the County of Frederick, Virginia, does enter into the attached Memorandum of Understanding with the City of Winchester, Virginia, and does authorize Richard G. Dick, chairman of the Board of Supervisors, and John R. Riley, Jr., county administrator, to execute such memorandum on behalf of the county; provided, however, that the county does withdraw from such memorandum and same shall be void as to the county unless same shall be accepted and entered into by appropriate action by the governing body of the City of Winchester, Virginia, in the identical form on or before December 14, 1994.

PASSED this 14th day of December, 1994.

The above motion was approved by the following recorded vote:

Richard G. Dick	<u>Aye</u>	Robert M. Sager	<u>Aye</u>
W. Harrington Smith, Sr.	<u>Aye</u>	Jimmie K. Ellington	<u>Aye</u>
James L. Longerbeam	<u>Aye</u>	Charles W. Orndoff, Sr.	<u>Aye</u>

A COPY TESTE:

  
\_\_\_\_\_  
John R. Riley, Jr.  
County Administrator

## MEMORANDUM OF UNDERSTANDING

### FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENTS

#### I. PURPOSE

The County of Frederick (herein referred to as "County") and the City of Winchester (herein referred to as "City") are entering into this Memorandum of Understanding (MOU) to serve as an agreement, based upon the recommendation of the County and City Joint Finance Committee, and adopted by resolution by the County Board of Supervisors in regular session on December 14, 1994, and the City Common Council in regular session on December 13, 1994, to determine the structure and funding of all joint projects.

#### II. GENERAL CONCEPTS

The following general concepts for all the joint funded projects will apply:

- (1) City and County will agree to entire contents of this memorandum for understanding, not just portions.
- (2) Funding will be determined by usage when available. Usage will be determined by the prior calendar year data for estimates and revised to the prior fiscal year when data is available. When usage is not available, funding shall be based on population, using the most recent data available from the Cooper Center for Public Service, University of Virginia.
- (3) Representation will be determined by population or usage and changes will be made as current terms expire. A Joint Finance Committee, representing two members from both the City Finance Committee and County Finance Committee, will oversee that representation is based on relationship to funding.
- (4) Budgets will be reviewed by the Joint Finance Committee with the program managers prior to budget sessions. Budgets will be submitted at present level and any increases will be separate and/or approved on a case by case basis. Funding will be determined by agreed formulas as outlined in Section III of this MOU.

Either jurisdiction may elect to keep funding for a program at the existing level or reduce it. When this occurs, the other jurisdiction has the right to reduce funding on a proportional basis or provide supplemental funding on a non-matching basis, as it desires.

- (5) Fiscal agents will remain the same at this time with no assessed fee. However, if the fiscal agent relationships do change, the Joint Finance Committee will analyze the funding impact to the new fiscal agent for that function.
- (6) Capital projects and funding will be considered for approval by the Joint Finance Committee on a case by case basis. Funding will also be determined by usage or population.
- (7) All joint funded budgets will be approved once a resolution has been adopted by both the City and County approving same.
- (8) All agreements shall be effective July 1, 1994 and retroactive to the beginning of the 1994-1995 budget. New board/committee appointments shall be effective November 1994.
- (9) Joint agencies funded by the City and County shall refer other agencies seeking funds to the Joint Finance Committee and not fund them directly.
- (10) Each fiscal agent shall prepare a quarterly report indicating each account's and fund's status as follows:
  - o Beginning cash balance;
  - o Revenues by source (each local jurisdiction's state and/or federal funds, other major sources and, miscellaneous income if less than \$10,000 per month);
  - o Expenditures by category (personnel, contractual, commodity, and capital); and
  - o Ending cash balance. Each jurisdiction shall receive a report of line transactions for each project on an annual basis.
- (11) The relocation of offices and/or facilities or the establishment of additional offices and/or facilities of any of the joint projects shall be approved in advance by the governing body of each participating jurisdiction; the use of facilities, equipment and/or personnel financed with funds from a joint project shall be restricted to those programs funded; and use of these items for other purposes shall require approval by both jurisdictions and compensation from the using jurisdiction; and quarterly basis to the participating localities.



- (12) This MOU will supersede all existing agreements effective July 1, 1994. Separate agreements will be developed and existing agreements will be revised to reflect the MOU as necessary. The City and County will honor all changes made until the new agreements, state action, regional approvals, etc. are completed and approved. The City and County attorneys shall prepare necessary documents to implement this MOU.

### III. AGREEMENTS

#### A. DETOX

1. Funding: Will be determined by usage. The previous calendar year statistics were used to determine funding for on-going budget preparations. Fiscal Year 1994-1995 usage will be as follows:

City - 78.86%                      County - 21.32%

2. Representation: No formal committee will be formed. Presently one County and City representative is appointed to serve on the Community Corrections Resources Board and one County and City representative is appointed to serve on the ASAP Policy Board.

#### B. JUDICIAL CENTER

1. Funding: Funding will remain the same with 50% funded by the County and 50% funded by the City.
2. Representation: Not necessary at this time.

#### C. JAIL

1. Funding: Funding formula's will remain the same at this time due to funding for this budget is self-sustaining. If it is determined that participating localities will need to contribute local funds for this project, the Joint Finance Committee will review the jail budget and determine funding formulas and Jail Board representation for each locality based on usage.
2. Representation: No change to current membership as outlined in the Clarke-Frederick-Winchester Regional Jail Agreement dated October 20, 1987, and the amendments thereto. Any changes will be directed to the jail board's attorney and enacted upon accordingly.

#### D. SERVICE AUTHORITY

1. Funding: Will be determined by usage.

2. Representation: City representation will increase based on usage. Representation will change to add two City representatives (and will change as terms expire).

<u>Currently</u>	<u>Proposed</u>
3 - City	5 - City
3 - County	3 - County
1 - Joint	1 - Joint

E. LIBRARY

1. Funding: Will be determined by usage. The previous calendar year (1993) statistics were used to determine funding for on-going budget preparations. The library's FY 1994-1995 budget for \$632,249 will be used as the baseline for future budget request. Final allocations will be based on fiscal year 1993-1994 statistics as follows:

Frederick - 52.6%	\$ 332,563
Winchester - 34.4%	217,494
Clarke - 13.0%	82,192
TOTAL	\$ 632,249

2. Representation: County representation will increase based on usage and will change as current terms expire as follows:

<u>Current</u>	<u>Proposed</u>
5 - City	4 - City
3 - County	5 - County
1 - Clarke	1 - Clarke

F. LANDFILL

1. Funding: Will be determined by usage (tonnage).
2. Representation: An Oversight Advisory Committee will be established and composed of representation as follows:

3 - City                      3 - County                      1 - Clarke

The County's Public Works Director will direct the landfill operations and advise the committee. A resolution must be adopted by each jurisdiction approving increases/decreases in tonnage rates and acquisition/disposition of real estate.

G. CENTRAL DISPATCH AND E-911

The County and City will authorize Bell Atlantic to begin the immediate upgrade of the current central dispatch system to an enhanced 911 system. Staff will prepare cost estimates for a new central dispatch center to be located in the basement of Frederick Winchester Judicial Center. Until such time the following will apply to this joint venture:

1. Funding:

Central Dispatch: 50% funded by police (45% - City and 5% - County) and 50% funding by fire and rescue (25% - City and 25% - County). At such time when the Frederick County Sheriff's department is included in this configuration, funding will be changed to reflect usage.

E911: Initial Operations and Fixed Assets - 50% funded by City and 50% funded by County. After the new system is in operation, charges will be based on usage.

2. Representation: An Oversight Advisory Committee will be established and composed of representation as follows:

3 - City	3 - County
1 - At-Large Appointed Jointly	

The City's Director of Central Dispatch/E911 will direct the Central Dispatch/E911 functions and advise the committee. The committee will serve as an advisory body to the public safety members who provide emergency services to Frederick/Winchester.

H. FIRE AND RESCUE/MUTUAL AID

The County has adopted a plan to upgrade county services in order to reduce the number of fire and rescue responses made into the county by city units. Advanced Life Support Medical Services have been identified as the highest priority service upgrade needed. The County authorized the implementation of two advanced life support rapid response units to be staffed on a 24 hour basis. One unit will operate from the Gainesboro Fire Station to service Western Frederick County and the second unit will operate from the Greenwood Fire Station to service the north and east regions of the county. The southern sections of the county will be serviced with existing resources.

The City will not furnish to the County primary aerial ladder truck service beginning in January, 1998.

The Joint Finance Committee shall review service deficits on an annual basis. If data for a particular service reflects a deficit in excess of 10 percent, the receiving jurisdiction shall take actions necessary to reduce it.

**I. ECONOMIC DEVELOPMENT**

1. **Funding:** Will be determined by population. FY 1994-1995 budget \$439,238 will be used as the baseline for future budget request. For FY 1994-1995, the funding formula will be as follows:

City - \$138,400 (31.5 Percent)	County - \$300,838 (68.5 Percent)
------------------------------------	--------------------------------------

2. **Representation:** County representation will increase based on population. Representation will change to add two County representatives and the City will remove two members and will be done as current terms expire as follows:

<u>Currently</u>	<u>Proposed</u>
3 - City	3 - City
3 - County	5 - County
1 - Joint	1 - Joint

**J. AIRPORT**

1. **Funding:** Will be based on population. Funding will be as follows:
  - Past Deficits: capital costs will be split 50/50; operating will be split 60% - County and 40% - City.
  - FY 1994-1995 Budget: Operational and capital will be funded 68.5% - County and 31.5% - City.
2. **Representation:** County representation will increase based on population. Representation will change to add two County representatives and will be done as current terms expire as follows:

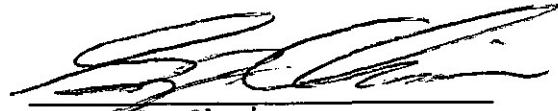
Currently

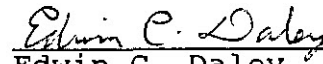
2 - City  
2 - County  
3 - Other

Proposed  
(6/30/95)

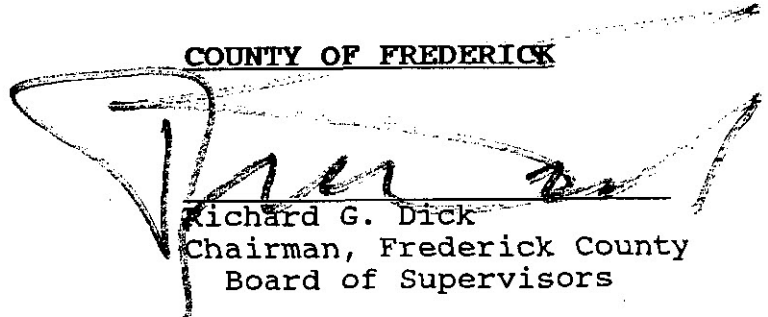
2 - City  
4 - County  
3 - Other


CITY OF WINCHESTER

  
\_\_\_\_\_  
Gary W. Chrisman  
Mayor, Winchester Common  
Council

  
\_\_\_\_\_  
Edwin C. Daley  
Manager

COUNTY OF FREDERICK

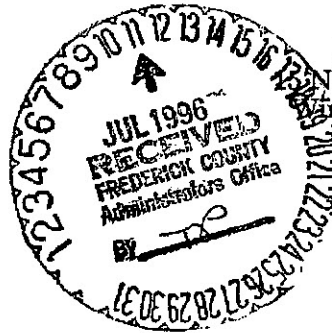
  
\_\_\_\_\_  
Richard G. Dick  
Chairman, Frederick County  
Board of Supervisors

  
\_\_\_\_\_  
John R. Riley, Jr.  
County Administrator



## CITY OF WINCHESTER, VIRGINIA

July 10, 1996



Rouss City Hall  
North Cameron Street  
Winchester, VA 22601  
540-667-1815

MEMORANDUM TO: JOHN R. RILEY, JR.  
FREDERICK COUNTY ADMINISTRATOR

JUNE WILMOT, EXECUTIVE DIRECTOR  
WINCHESTER-FREDERICK COUNTY ECONOMIC  
DEVELOPMENT COMMISSION

FROM: ED DALEY  
CITY MANAGER *Ed*

SUBJECT: EDC FUNDING

I would like to confirm the level funding for the Economic Development Commission for 1996-97. The total appropriated for 1995-96 was \$439,238.

The provisional population estimates for 1995 from the Weldon Cooper Center for Public Service are: Winchester - 22,700 and Frederick - 52,200. This represents 30.3% and 69.7% of the total population, respectively. In accordance with that formula, the City's share is \$133,089 and the County's share is \$306,149.

Thank you.

EDC/b

cc: Harry Smith



Regular meeting - October 26, 1994

Mr. Sager presented the board award for the month of October, 1994, to Steve Gardiner and Barry Lee. Both gentlemen were present to accept their award.

CITIZEN COMMENTS

No one spoke under citizen comments.

FRED L. GLAIZE, III REAPPOINTED TO THE INDUSTRIAL DEVELOPMENT AUTHORITY

Upon motion made by James L. Longerbeam, seconded by Robert M. Sager, Fred L. Glaize, III, was reappointed to the county Industrial Development Authority. This term will commence on November 10, 1994, and terminate on November 10, 1998.

The above motion was approved by the following recorded vote:

Richard G. Dick - Aye  
W. Harrington Smith, Jr. - Aye  
James L. Longerbeam - Aye  
Robert M. Sager - Aye  
Jimmie K. Ellington - Aye  
Charles W. Orndoff, Sr. - Aye

RICHARD E. WILLIAMS REAPPOINTED TO THE INDUSTRIAL DEVELOPMENT AUTHORITY

Upon motion made by James L. Longerbeam, seconded by W. Harrington Smith, Jr., Richard E. Williams was reappointed to the Industrial Development Authority. This term will commence on November 10, 1994, and terminate on November 10, 1998.

The above motion was approved by the following recorded vote:

Richard G. Dick - Aye  
W. Harrington Smith, Jr. - Aye  
James L. Longerbeam - Aye  
Robert M. Sager - Aye  
Jimmie K. Ellington - Aye  
Charles W. Orndoff, Sr. - Aye

MEMORANDUM OF UNDERSTANDING BETWEEN THE COUNTY OF FREDERICK AND THE FREDERICK COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY - APPROVED

This Memorandum of Understanding is between Frederick County, Virginia (the "County") and the Industrial Development Authority of the County of Frederick, Virginia (the "Authority") and is dated this \_\_\_\_ day of October, 1994.

RECITALS

A. On September 30, 1994, the Authority acquired certain property from Courthouse Associates limited Partnership in anticipation of a subsequent lease of that property to the County. The purchase price for that property was provided by the County.

B. The County has requested the Authority to acquire certain other property, currently owned by F&M Bank - Winchester, which is also expected to be leased to the County.

C. The County has also requested that the Authority issue lease revenue bonds to finance the acquisition of the property described above, and the construction, renovation and equipping of that property for use of an office complex by the County.

D. The County and the Authority desire to set forth their mutual understandings regarding the property described above and the bond financing related thereto, as follows:

#### UNDERSTANDINGS

1. The Authority agrees to accept title to the F&M Bank - Winchester property described above as and when requested by the County.

2. The purchase price and all expenses relating to the acquisition of such property are to be provided by the County at no expense to the Authority.

3. The Authority will have no responsibility or liability for any matter related to the ownership or operation of any of the property described above, including without limitation any responsibility for maintenance or repair of such property or under any lease now or hereafter in effect with respect to any portion of such property; it being understood that the County shall be responsible for all such matters.

4. The County agrees to provide all insurance, including liability insurance and property insurance, for the property described above, and further agrees to cause the Authority to be named as an additional insured with respect to all such policies of insurance.

5. All rent or other payments received by the Authority with respect to the property described above shall be remitted to the County as and when received, except for rent received by the Authority from the County itself under the lease or leases to be entered into in connection with the bond financing, which rent shall be applied as described in the bond documentation.

6. In order to provide funds to reimburse the County for the purchase price of the property described above and to provide other funds for the construction, renovation and equipping of the County office complex, the Authority agrees to issue the bonds described above in such amounts and pursuant to such terms and documentation as may be agreed upon by the County and the Authority, as allowed by law.

7. The Authority hereby approves the engagement of Wheat First Butcher Singer as the underwriter for the bond issue in accordance with the terms described in the engagement letter from Wheat First Butcher Singer to the Authority dated October 1, 1994, and authorizes any officer of the Authority to execute such letter.

8. In the event the bond financing is abandoned by the County, the Authority agrees to convey the property described above to the County or its designee, provided that all costs and expenses in connection with such conveyances are paid by the County.

The forgoing Memorandum of Understanding is hereby executed by the County Administrator of the County and the Chairman of the Authority as of the date first above written.

FREDERICK COUNTY, VIRGINIA



County Administrator

INDUSTRIAL DEVELOPMENT AUTHORITY  
OF THE COUNTY OF FREDERICK,  
VIRGINIA

Chairman

Upon motion made by James L. Longerbeam, seconded by Charles W. Orndoff, Sr., the above Memorandum of Understanding was approved by the following recorded vote:

Richard G. Dick - Aye  
W. Harrington Smith, Jr. - Aye  
James L. Longerbeam - Aye  
Robert M. Sager - Aye  
Jimmie K. Ellington - Aye  
Charles W. Orndoff, Sr. - Aye

JUNE WILMOT, ECONOMIC DEVELOPMENT DIRECTOR, ADDRESSED THE BOARD RE: PRESENTATION ON COMPUTER INFORMATION LINK

June Wilmot appeared before the board at which time she presented a video on computer information links and explained how her office had been involved with this over the last two years. She noted to the board members that EDC was inviting the board to do as much as they liked with this project and at this time handed out a brochure and asked the board to review it, and if they had any questions to please give her a call.

RESOLUTION APPROVING PUBLIC HEARING ON THE PROPOSAL THAT THE COUNTY CONVEY CERTAIN PROPERTY TO FARMERS AND MERCHANTS NATIONAL BANK - APPROVED

On motion of W. Harrington Smith, Jr., duly seconded by Robert M. Sager, and on the votes hereafter recorded, it is hereby RESOLVED that a public hearing shall be duly advertised and held before this Board on the proposal that the County sell and convey its real property commonly known as the Penney's lot and 9 Court Square property, including the parking lot to the west of City Hall and Rouss Avenue, excepting therefrom the old Frederick County Courthouse, to the F&M Bank - Winchester.

The above motion was approved by the following recorded vote:

Richard G. Dick - Aye  
W. Harrington Smith, Jr. - Aye  
James L. Longerbeam - Aye  
Robert M. Sager - Aye  
Jimmie K. Ellington - Aye

# Winchester-Frederick County Tourism Board BYLAWS

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e.	Member Term Limits										

Established April 11, 2001

Amended:

October 9, 2003

May 17, 2007

June 21, 2007

January 20, 2011

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Amended:

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May 17, 2007

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**Winchester-Frederick County Tourism Board  
BYLAWS**

**ARTICLE I  
Name**

The name of the organization is the Winchester-Frederick County Tourism Board and is hereinafter and alternatively called the "WFCTB".

**ARTICLE II  
Creation**

**Section 1.** The WFCTB was created by adoption of Concurrent Resolution Number 2001-22 of the Board of Supervisors of Frederick County and the Common Council of the City of Winchester.

**Section 2.** The Common Council of the City of Winchester adopted the Concurrent resolution referenced in Article II, Section 1 above on April 10, 2001, and the Board of Supervisors of Frederick County adopted the same on April 11, 2001.

**ARTICLE III  
Administrative Office**

The administrative office of the WFCTB is 1400 South Pleasant Valley Road, Winchester, Virginia 22601.

**ARTICLE IV  
Purpose & Mission**

**Section 1. Purpose.** The purpose of the WFCTB is to provide guidance and leadership to the *Winchester-Frederick County Convention & Visitors Bureau* (hereinafter and alternatively called the WFCVB) in the WFCVB's effort to promote tourism-related service providers, organizations, attractions, museums and points of interest throughout the region so long as the City of Winchester, Virginia, and Frederick County, Virginia, will benefit either directly or indirectly.

**Section 2. Mission.** The mission of the WFCTB is to provide oversight, guidance, and leadership to the WFCVB in the WFCVB's efforts 1) to offer Winchester-Frederick County area visitors and guests the best possible travel experienced and adventures in discovery in the Shenandoah Valley; 2) to build economic security with in the Winchester-Frederick County area, and across the region through revenue-generating tourism marketing initiatives; and 3) to preserve, protect and promote the natural agricultural, cultural, and historical assets of the Winchester-Frederick County area by building economic value in those assets through growth in tourism.

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**ARTICLE V**  
**WFCTB Responsibilities**

**Section 1. Annual Budget.** The WFCTB Finance Committee shall recommend, and the WFCTB voting members shall by majority vote approve for submittal, and annual budget to the Winchester City Council and Frederick County Board of Supervisors for review and approval.

**Section 2. Annual Reports.** At the end of each year the WFCTB shall make a full written report to the Winchester City Council and the Frederick County Board of Supervisors reporting activities of the WFCTB.

**Section 3. Budgetary Oversight.** The WFCTB shall ensure program funding and provide fiscal oversight of budgetary expenditures by WFCTB staff.

**Section 4. Organizational Chart.** The WFCTB Personnel Committee shall recommend, and the WFCTB voting members by majority vote approve for submittal, an organizational chart to the Winchester City Council and Frederick County Board of Supervisors for review and approval.

**Section 5. WFCVB Oversight.** The WFCTB shall oversee the operation and administration of the WFCVB.

**Section 6. Executive Director.** The WFCTB shall appoint an Executive Director of the WFCVB and shall evaluate the performance of the WFCVB Executive Director once a year.

**Section 7. Tourism Strategy and Master Plan**

- a. The WFCTB, along with the WFCVB Executive Director and staff, shall develop, adopt and oversee a tourism marketing strategy and master plan that takes into account the following:
  - 1) stakeholder concerns and recommendations;
  - 2) regional tourism issues;
  - 3) other regional CVB tourism master plans;
  - 4) state tourism authority policies and plans;
  - 5) federal, state and local tourism-related legislative issues, goals and initiatives;
  - 6) historical preservation and integrity;
  - 7) the operational authority of WFCVB staff and the WFCTB;

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- b. The WFCTB shall review and revise tourism marketing strategies and master plans on an annual basis
- c. The WFCTB shall submit the master plan to the City of Winchester City Council and Frederick County Board of Supervisors for review and approval.
- d. The WFCTB shall develop tourism marketing strategies and master plans that foster efficient and cooperative efforts to establish tourism marketing and development programs for the Winchester-Frederick County area.

## **ARTICLE VI**

### **City of Winchester & Frederick County Assurances of Staff Support**

Paragraph 3 of Concurrent Resolution Number 2001-22 of the Board of Supervisors of Frederick County and the Common Council of the City of Winchester authorizes the WFCTB to request staff support from the following officials.

- a. The Frederick County Administrator
- b. The Frederick County Director of Planning
- c. The Winchester City Manager
- d. The Winchester Director of Planning

## **ARTICLE VII**

### **Members**

**Section 1. Composition of the WFCTB.** The fourteen member WFCTB will consist of 1) five private sector voting representatives; 2) four public/non-profit sector voting representatives; and 3) five economic development/local government non-voting representatives. The WFCTB shall not exceed nine voting and five non-voting members, all of whom must be from currently operating entities in the above-enumerated sectors. Whenever possible, members should be appointed to the WFCTB in such a manner as to provide fair representation of both City of Winchester and Frederick County interests.

**Section 2. Private Sector Representative Membership.** Five voting members of the WFCTB shall be appointed from among the board members, owners and managers of for-profit motel/hotel, restaurant and retail or professional business establishments located AND OPERATED WITHIN THE POLITICAL BOUNDARIES OF THE City of Winchester, Virginia, or Frederick County, Virginia. No fewer than two of the five private sector members shall be appointed from motel/hotel business establishments.

**Section 3. Public/Non-profit Sector Representative Membership.** Four voting members of the WFCTB shall be appointed from among the board members and executive staff of public/non-profit sector organizations. For purposes of selecting WFCTB appointees, public/non-profit sector organizations shall be defined as tourism-oriented organizations established, organized, operated and located within the political boundaries of the City of Winchester,

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Virginia, or Frederick County, Virginia, for the sole purpose of operating, overseeing, or founding entities or activities related to the following:

- a. Museums
- b. Tour Groups
- c. Arts and Theater
- d. Events and Festivals
- e. Recreation and Sports
- f. Battlefields
- g. Agriculture
- h. History and Historical Preservation

**Section 4. Economic Development/Local Government Representative Membership.**

The following five economic development/local government entities shall each appoint to the WFCTB one non-voting member from among its own members:

- a. Frederick County Board of Supervisors
- b. Winchester City Council
- c. Winchester-Frederick County EDC Board
- d. Winchester-Frederick County Chamber of Commerce Board
- e. Winchester Old Town Development Board

If a presiding board or council member of the above-listed entities initiates a written request to the WFCTB seeking appointee recommendations, the WFCTB may submit appointee recommendations to or submit nominees for consideration before the above-listed entities.

**Section 5. Member Compensation.** All members of the WFCTB shall serve without compensation. However, any member, voting or non-voting, shall be reimbursed for expenses pre-approved in writing by the Chairperson and Finance Committee Chairperson of the WFCTB.

**Section. Member Appointment Process.** In the event of an actual or anticipated member vacancy on the WFCTB, the following process shall apply:

- a. The Winchester-Frederick County Tourism Board Chairperson appoints a Nominating Committee in accordance with WFCTB Bylaws Article IX, Sections 1, 4, 5, 6 and 8, for WFCTB Bylaws Article VII, Section 2 and 3 appointment nominees.
- b. The Nominating Committee selects nominees in accordance with Article VII, Sections 1, 2 and 3 of these Bylaws. Bylaws Article VII, Section 4 appointments are unilaterally made by the entities listed there under.
- c. The Nominating Committee submits names of nominees to the Frederick County Board of Supervisors and the Winchester City Council.
- d. The Frederick County Board of Supervisors and the Winchester City Council vote on whether to accept nominees to the Winchester-Frederick County Tourism Board.

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**Section 7. Member Terms.**

- a. **Voting Members.** Voting members shall serve three consecutive years beginning on July 1 following the date of official appointment and ending on June 30 of the third year.
- b. **Non-Voting Members.** Non-Voting members shall serve two consecutive years beginning on July 1 following the date of official appointment and ending June 30 of the second year.
- c. **Midterm Member Vacancies.** In the event that a member resigns or is removed for cause from the WFCTB before the expiration of such member's term, a new member shall be appointed in accordance with Bylaws Article VII, Sections 4 and/or 6, and serve the remainder of the term of a vacating member.
- d. **Member Term Renewal.** Current voting members of the WFCTB shall be automatically nominated for subsequent terms no fewer than sixty (60) days before expiration of such member's term as delineated by Bylaws Article VII, Section 8(e) below unless...
  - 1) A current WFCTB voting member subject to automatic nomination submits written notice to the WFCTB Chairperson, WFCTB Nominating Committee Chairperson and WFCVB Executive Director rejecting such member's nomination for a subsequent term no later than sixty (60) days before expiration of his or her term; or
  - 2) A majority of WFCTB voting members submit written notice to the WFCTB Chairperson, WFCTB Nominating Committee Chairperson and WFCVB Executive Director rejecting such member's nomination for a subsequent term no later than sixty (60) days before expiration of his or her term. Non-voting members shall be nominated and appointed for subsequent terms at the sole discretion of the entities appointing such members, subject to Bylaws Article VII, Section 8(e) below.
- e. **Member Term Limits**
  - 1) Voting members shall serve no more than two consecutive or four non-consecutive three-year terms, excluding the remainder of terms served to fill WFCTB vacancies in accordance with Bylaws Article VII, Section 8(c).
  - 2) Non-voting members shall serve no more than three consecutive or four non-consecutive two-year terms, excluding the remainder of terms served to fill WFCTB vacancies in accordance with Bylaws Article VII, Section 8(c).

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Amended:

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**Section 8. Resignation from Membership.** Any member desiring to resign from the WFCTB shall submit his or her resignation in writing to the WFCTB Chairperson, WFCTB Nominating Committee Chairperson and WFCVB Executive Director. Member resignation shall be effective on the date of the regularly scheduled WFCTB meeting immediately following the date the resignation is stipulated in the written notice of resignation and is accepted by the WFCTB Chairperson.

**Section 9. Member Removal for Cause.** Any voting member may be removed from office or from the WFCTB, for cause, by a vote of two-thirds of all WFCTB voting members. Removal may occur only at a meeting for which written notice has been given that a purpose of the meeting is removal of a member. Non-voting members may be removed, for any reason, only by the entities that appointed such members.

**Section 10. Membership of WFCVB Executive Director.** The executive Director of the WFCVB shall serve as a member of the WFCTB in an *ex officio* capacity.

## **ARTICLE VIII Officers**

**Section 1. Officers and Duties.** The officers of the WFCTB shall be a chairperson, a Vice Chairperson and any such other officers as the WFCTB may deem necessary. These officers shall perform the duties prescribed by these Bylaws and by the parliamentary authority adopted by the WFCTB.

**Section 2. Term of Office.** The WFCTB shall elect by ballot all officers for two-year terms or for terms coinciding with the remainder of the officers' WFCTB member terms, whichever is shorter.

**Section 3. Election of Officers.** Members shall be elected or re-elected for WFCTB offices by a majority of voting WFCTB members during the regularly-scheduled June WFCTB meeting immediately preceding the expiration date of each two-year officer term. Newly elected and re-elected officers shall serve two-year terms beginning on July 1 following the date of election or re-election. Current officers shall continue to serve through June 30 following the date of election on or re-election of officers.

**Section 4. Officer Qualifications.** Officers shall be elected from among voting WFCTB members selected in accordance with Article VII, Sections 1, 2, and 3 of the Bylaws.

Established April 11, 2001

Amended:

October 9, 2003

May 17, 2007

June 21, 2007

January 20, 2011

**Section 5. Nomination Procedure.** At the regularly scheduled WFCTB meeting held in April, an Officer Nominating Committee of two members shall be selected in accordance with WFCTB Bylaws Article IX, Section 1. it shall be the duty of this committee to nominate candidates for the offices to be filled at the regularly scheduled WFCTB meeting in May. Before the election at the regularly scheduled meeting in June, additional *nominations* from the floor shall be permitted.

**Section 6. Office-Holding Limitations.** No member shall hold more than one office at a time, and no member may hold the same office for more than two consecutive terms or three non-consecutive terms, excluding the remainder of officer terms served to fill WFCTB vacancies and officer resignations.

**Section 7. Office Vacancies.** In the event an officer resigns his or her office or withdraws from membership on the WFCTB, an interim officer shall be elected in accordance with the terms of this Article VIII, except that such interim officer shall be nominated and elected at the next regularly scheduled WFCTB meeting. The interim officer shall serve the remainder of the vacating officer's term.

## **ARTICLE IX Committees**

**Section 1. Member & officer Nominating Committees.** The WFCTB Chairperson shall appoint no more than two WFCTB voting members to nominating committees, as need for the nominating committee arises. Nominating committees will be responsible for recruitment and nomination of individuals for specific WFCTB member and officer vacancies. Only voting members of the WFCTB shall serve on nominating committees. A nominating committee shall automatically dissolve once the purpose for which it was organized has been accomplished.

**Section 2. Permanent Committees.** The WFCTB Chairperson shall appoint no more than two WFCTB members to any single permanent committee. Only voting members of the WFCTB shall serve on the Permanent committees. Permanent committees will be added to these Bylaws as they are established by a majority vote of WFCTB voting members. Permanent Committees established are:

- a. Finance Committee: This committee provides fiscal oversight of budgetary expenditures by WFCTB staff.
- b. Personnel Committee: This committee provides WFCVB personnel oversight, reviews all hiring decisions and reviews the performance of the WFCVB Executive Director. The personnel committee reports its findings to the WFCTB.

Established April 11, 2001

Amended:

October 9, 2003

May 17, 2007

June 21, 2007

January 20, 2011

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**Section 3. Ad Hoc Committees and Task Forces.** The WFCTB Chairperson shall appoint such committees and task forces to carry out the objectives, purposes mission and responsibilities of the WFCTB as deemed necessary.

**Section 4. Committee Membership.** Each permanent and nominating committee shall include no more than two voting members of the WFCTB, one member representing the private/for-profit sector and the other representing the public/non-profit sector as defined under Article VII of these Bylaws. Each ad hoc committee and/or task force shall include no more than two members of the WFCTB, but such ad hoc committees or task forces may include up to twelve members- up to ten non-WFCTB advisory members, and no fewer than two WFCTB members as well as individuals having a demonstrable interest in regional tourism, may serve on ad hoc committees and task forces.

**Section 5. Committee Chairperson.** The chairperson of permanent committees shall be elected by voting members of the WFCTB in accordance with WFCTB Bylaws Article VIII, Section 3. the chairperson of ad hoc committees and task forces shall be elected by the majority of voting WFCTB members at the next regularly schedule WFCTB meeting following formation of the committee or task force. Nominating committees shall have no chairpersons.

**Section 6. Committee Member Terms.** Members of permanent and ad hoc committees and task forces shall serve two-year terms, or shall serve until the end of their WFCTB membership terms, or until the WFCTB dissolves the committee or task force in accordance with WFCTB Bylaws Article IX, Section 7, whichever is shorter.

**Section 7. Committee Dissolution.** Permanent committees may be dissolved by a two-thirds vote of all voting WFCTB members. Ad hoc committees and task forces may be dissolved by a majority vote of all voting WFCTB members.

**Section 8. Multiple Committee Membership.** Voting WFCTB members may serve on multiple committees and task forces. Non-voting WFCTB members may serve on multiple ad hoc committees and task forces only. Non-WFCTB members may serve on no more than one ad hoc committee task force.

## **ARTICLE X Meetings**

**Section 1. Regular Meetings.** The regular meetings of the WFCTB shall be held at 8:00 am on the third Thursday of each month from July to June inclusive, unless otherwise ordered by the WFCTB in accordance with the notice requirements of the Virginia Freedom of Information Act.

**Section 2. Quorum.** A majority of the voting members of the WFCTB shall constitute a quorum. Proxies are not permitted.

Established April 11, 2001

Amended:

October 9, 2003

May 17, 2007

June 21, 2007

January 20, 2011

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**Section 3. Attendance.** Each member will make every effort to attend all WFCTB meetings. If a member is not able to attend a WFCTB meeting, such member must notify the Chairperson through the Executive Director in advance. Should a member be absent for more than two consecutive meetings without notice and without valid excuse, the member's appointment to the WFCTB will conclude, and a new appointment to fill the vacancy will be made in accordance with these Bylaws. For purposes of this Section, a valid excuse shall be defined as an unforeseen event that precludes member attendance and that prevents timely notice of absence.

**Section 4. Special Meetings.** Special meetings may be called by the Chairperson or called at the written request of two or more voting or non-voting members of the WFCTB. The purpose of the meeting shall be stated in the call. Except in cases of emergency, at least three days' written notice shall be given. Notice of special and emergency meetings shall be given in accordance with the Virginia Freedom of Information Act.

#### **ARTICLE XI Parliamentary Authority**

The rules contained in the current edition of Robert's Rules of Order Newly revised shall govern the WFCTB in all cases to which they are applicable and in which they are not inconsistent with federal, state or local law, these Bylaws and any special rules of order the WFCTB may adopt.

#### **ARTICLE XII Amendment of Bylaws**

These bylaws may be amended at any regular scheduled meeting of the Board by a two-thirds vote, provided that the amendment has been submitted in writing at the previous regularly scheduled WFCTB meeting.

Established April 11, 2001

Amended:

October 9, 2003

May 17, 2007

June 21, 2007

January 20, 2011

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	TRANSPORATION 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	MICROWAVE 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-

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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 PROGRAMER	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
2011-01-11	SHERIFF	DARE SUPPLIES	31020 5401 000 000		OFFICE SUPPLIES	200.00-
	SHERIFF		31020 5413 000 001		DRUG PROGRAM	200.00
2011-01-11	SHERIFF	EXPENDITURES ANIMAL SEIZURE	31020 5404 000 000		MEDICAL & LABORATORY	111.43-
	SHERIFF		31020 5802 000 000		CLAIMS & BOUNTIES	111.43
2011-01-11	SHERIFF	EXPENDITURES ICAC	31020 5413 000 000		OTHER OPERATING SUPPLIES	9.41-
	SHERIFF		31020 5413 000 010		SHERIFF ICAC GRANT	9.41
2011-01-11	SHERIFF	PHYSICALS& DRUG SCREENINGS	31020 5410 000 000		UNIFORMS AND WEARING APPAREL	1,500.00-
	SHERIFF		31020 3001 000 000		PROFESSIONAL HEALTH SERVICES	1,500.00
2011-01-12	COMMISSIONER OF THE REVENUE	POSTAGE	12090 5401 000 000		OFFICE SUPPLIES	2,000.00-
	COMMISSIONER OF THE REVENUE		12090 5204 000 000		POSTAGE AND TELEPHONE	2,000.00



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DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-01-12	COMMISSIONER OF THE REVENUE	POSTAGE	12090 5506 000 000	000	TRAVEL	2,000.00-
	COMMISSIONER OF THE REVENUE		12090 5204 000 000	000	POSTAGE AND TELEPHONE	2,000.00
2011-01-14	FIRE AND RESCUE	SALARY INCREASE	35050 1001 000 050	050	FIRE & RESCUE DIRECTOR	3,343.80-
	FIRE AND RESCUE		35050 1001 000 001	001	DEPUTY CHIEF	3,343.80
2011-01-18	INFORMATION TECHNOLOGY	ADDITIONAL SERVERS	12200 3006 000 000	000	PRINTING/BINDING	480.00-
	INFORMATION TECHNOLOGY		12200 5413 000 000	000	OTHER OPERATING SUPPLIES	480.00
2011-01-27	REASSESSMENT/BOARD OF ASSESSORS	POSTAGE	12100 3004 000 002	002	REPAIR/MAINT. - VEHICLES	500.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 5204 000 000	000	POSTAGE AND TELEPHONE	500.00
2011-01-27	COMMISSIONER OF THE REVENUE	PRICING GUIDES	12090 5506 000 000	000	TRAVEL	1,000.00-
	COMMISSIONER OF THE REVENUE		12090 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	1,000.00
2011-01-31	PLANNING	VA CERTIFIED BZA PROGRAM	81010 5506 000 000	000	TRAVEL	3,000.00-
	ZONING BOARD		81040 5506 000 000	000	TRAVEL	3,000.00
2011-02-01	COMMISSIONER OF THE REVENUE	RECLASS POSITION	12090 1001 000 005	005	ACCT. CLERK IV(ACTING PP SUPVR)	4,421.66
	COMMISSIONER OF THE REVENUE		12090 1001 000 061	061	ACCOUNT CLERK I	2,143.66-
	COMMISSIONER OF THE REVENUE		12090 1001 000 058	058	ADMINISTRATIVE ASST	2,278.00-
2011-02-02	FINANCE DEPARTMENT	PURCHASE LASERFICHE TOOL KIT	12140 3007 000 000	000	ADVERTISING	2,950.00-
	FINANCE DEPARTMENT		12140 5413 000 000	000	OTHER OPERATING SUPPLIES	2,950.00
2011-02-04	HUMAN RESOURCES	FSA ADMIN FEES	12030 5413 000 000	000	OTHER OPERATING SUPPLIES	3,400.00-
	HUMAN RESOURCES		12030 3002 000 000	000	PROFESSIONAL SERVICES - OTHER	3,400.00
2011-02-08	COUNTY ATTORNEY	BOOK & SUBSCRIPTIONS	12020 5413 000 000	000	OTHER OPERATING	84.92-
	COUNTY ATTORNEY		12020 5411 000 000	000	BOOKS & SUBSCRIPTIONS	84.92
2011-02-08	COMMISSIONER OF THE REVENUE	PAYOUT/J. OWENS	12090 1001 000 005	005	ACCT. CLERK IV(ACTING PP SUPVR)	2,239.64
	REASSESSMENT/BOARD OF ASSESSORS		12100 1001 000 004	004	ASSESSOR	2,239.64-
2011-02-09	COMMISSIONER OF THE REVENUE	BOE AD	12090 3006 000 000	000	PRINTING AND BINDING	200.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 3007 000 000	000	ADVERTISING	200.00
2011-02-10	ELECTORAL BOARD AND OFFICIALS	ELECTIONS&ELECTORAL ED MTGS.	13010 3010 000 000	000	OTHER CONTRACTUAL SERVICES	36.31-
	ELECTORAL BOARD AND OFFICIALS		13010 5506 000 000	000	TRAVEL	36.31
2011-02-10	JUVENILE AND DOMESTIC COURT	PART-TIME HELP	21050 5506 000 000	000	TRAVEL	800.00-
	JUVENILE AND DOMESTIC COURT		21050 1003 000 000	000	PART TIME/EXTRA HELP	800.00
2011-02-17	ECONOMIC DEVELOPMENT COMMISSION	DUES & MEMBERSHIPS	81020 3006 000 000	000	PRINTING & BINDING	1,300.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5801 000 000	000	DUES & MEMBERSHIPS	1,300.00
2011-02-18	COMMISSIONER OF THE REVENUE	TRAINING	12090 3006 000 000	000	PRINTING AND BINDING	1,200.00-
	COMMISSIONER OF THE REVENUE		12090 5506 000 000	000	TRAVEL	1,200.00
2011-02-18	COMMISSIONER OF THE REVENUE	VALUE GUIDES&PRICING BOOKS	12090 5401 000 000	000	OFFICE SUPPLIES	500.00-
	COMMISSIONER OF THE REVENUE		12090 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	500.00
2011-02-22	CLEARBROOK PARK	HEATING OIL CLEARBROOK PARK	71090 5403 000 000	000	AGRICULTURAL SUPPLIES	1,200.00-
	CLEARBROOK PARK		71090 5102 000 000	000	HEATING SERVICES	1,200.00
2011-02-24	COUNTY ATTORNEY	BOOKS&SUBSCRIPTIONS	12020 5413 000 000	000	OTHER OPERATING	50.00-



## FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-02-24	COUNTY ATTORNEY	BOOKS&SUBSCRIPTIONS	12020	5411	000 000	BOOKS & SUBSCRIPTIONS	50.00
2011-02-28	PARKS AND RECREATION MINISTRATION	CREDIT CARD FEES	71010	5401	000 000	OFFICE SUPPLIES	6,100.00-
	PARKS AND RECREATION MINISTRATION		71010	5413	000 000	OTHER OPERATING SUPPLIES	6,100.00
2011-02-28	SHERIFF	REPLACE(3) CRUISERS	31020	5408	000 000	VEHICLE & POWERED EQUIPMENT	60,000.00-
	SHERIFF		31020	8005	000 000	MOTOR VEHICLES AND EQUIPMENT	60,000.00
	SHERIFF		31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	9,501.00-
	SHERIFF		31020	8005	000 000	MOTOR VEHICLES AND EQUIPMENT	9,501.00
2011-03-02	ECONOMIC DEVELOPMENT COMMISSION	OFFICE SUPPLIES	81020	3006	000 000	PRINTING & BINDING	500.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020	5401	000 000	OFFICE SUPPLIES	500.00
2011-03-02	SHERIFF	PRINTING VA UNIFORM SUMMONS	31020	5409	000 000	POLICE SUPPLIES	1,500.00-
	SHERIFF		31020	3006	000 000	PRINTING AND BINDING	1,500.00
2011-03-07	SHERIFF	DRUG TASK FORCE VEHICLE	31020	5413	000 007	STATE FORFEITED PROPERTY	17,700.00-
	SHERIFF		31020	8005	000 000	MOTOR VEHICLES AND EQUIPMENT	17,700.00
2011-03-07	SHERIFF	INSURANCE/RESERVE DEPUTIES	31020	5309	000 000	LAW ENFORCEMENT	310.00-
	SHERIFF		31020	5308	000 000	GENERAL LIABILITY INSURANCE	310.00

\* \* \* E N D O F R E P O R T \* \* \*

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**February 2011**

<b>Unreserved Fund Balance, Beginning of Year, July 1, 2010</b>	<b>24,111,233</b>
<b>Prior Year Funding &amp; Carryforward Amounts</b>	
IT carryforwards	(138,834)
Fire Company Capital carryforward	(176,217)
Forfeited Asset carryforward	(26,995)
School carryforwards	(69,909)
PPEA - Fire Station	(50,000)
Extension carryforward	(16,021)
	<hr/> (477,976)
<b>Other Funding / Adjustments</b>	
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)
ICAC grant - Sheriff	36,442
Legal Services	(100,000)
	<hr/> (3,364,026)
<b>Fund Balance, February 2011</b>	<b><u><u>20,269,231</u></u></b>

County of Frederick  
General Fund  
February 28, 2011

ASSETS	FY11 2/28/11	FY10 2/28/10	Notes: Increase (Decrease)
Cash and Cash Equivalents	27,898,464.89	27,151,816.03	746,648.86
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	4,071,923.50	3,189,204.06	882,719.44
Streetslights	1,063.59	3,524.78	(2,461.19)
Commonwealth, Federal, 45 day Taxes	55,439.39	107,803.14	(52,363.75)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,956.43	5,170.45	(2,214.02)
GL controls (est.rev / est. exp)	(10,177,984.67)	(7,574,347.18)	(2,603,637.49)
<b>(1) Spreadsheet Attached</b>			
<b>TOTAL ASSETS</b>	<b>22,588,357.36</b>	<b>23,619,665.51</b>	<b>(1,031,308.15)</b>
<b>LIABILITIES</b>			
Accrued Liabilities	146,468.54	345,090.59	(198,622.05)
Performance Bonds Payable	988,476.95	1,626,466.07	(637,989.12)
Taxes Collected in Advance	128,910.80	123,410.18	5,500.62
Deferred Revenue	4,072,613.87	3,248,597.21	824,016.66
<b>TOTAL LIABILITIES</b>	<b>5,336,470.16</b>	<b>5,343,564.05</b>	<b>(7,093.89)</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances General Fund	275,033.33	223,119.29	51,914.04
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	17,106.17	16,973.27	132.90
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
Professors	2,334,456.84	1,860,766.54	473,690.30
Economic Development	687.01	687.01	0.00
Star Fort Fees	8,306.68	0.00	8,306.68
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	12,596,158.52	14,235,214.40	(1,639,055.88)
<b>(3) Attached Information</b>			
<b>Attributed to the change in General Ledger Controls</b>			
<b>TOTAL EQUITY</b>	<b>17,251,887.20</b>	<b>18,276,101.46</b>	<b>(1,024,214.26)</b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b>22,588,357.36</b>	<b>23,619,665.51</b>	<b>(1,031,308.15)</b>

(1) GL Controls	FY11	FY10	Inc/(Decrease)
Est.Revenue	122,478,212	124,002,987	-1,524,775
Appropriations	-57,574,520	-57,538,793	-35,727
Est.Tr.to Other fds	-75,356,710	-74,261,661	-1,095,049
Encumbrances	275,033	223,119	51,914
	-10,177,985	-7,574,348	-2,603,637

(2) General Fund Purchase Orders

Outstanding@2/28/11

DEPARTMENT	Amount	Description
Adm.Building	49,685.00	Electrical Work
EDC	2,820.00	Printing Pandax Publication
Fire & Rescue	7,307.63	SCBA Parts
	3,937.42	Radio Parts
	144.78	Grass Seed & Fertilizer
Parks	7,619.20	Turfce
	4,641.00	Recycling Bins
Sheriff	49,920.00	(16) Video Responders
	9,200.00	Digital Radar System
	68,997.00	(3) Cruisers
Treasurer	6,864.25	Envelopes
NW Works	63,897.05	NW Works Building Renovation
Total	275,033.33	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
@2/28/11	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  
February 28, 2011

**REVENUES:**

	Appropriated	FY11 2/28/11 Actual	Budget Variance	FY10 2/28/10 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	36,388,031.96	(43,696,968.04)	35,103,991.40	1,284,040.56 (1)Spreadsheet Attached
Other local taxes	25,603,042.00	13,160,009.04	(12,443,032.96)	12,222,090.07	937,918.97 (2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	596,113.07	(623,535.93)	619,317.49	(23,204.42) (3)Spreadsheet Attached
Revenue from use of money and property	872,162.60	92,244.66	(779,917.94)	164,013.72	(71,769.06) (4)Spreadsheet Attached
Charges for Services	2,312,574.00	1,367,892.09	(944,681.91)	1,325,467.93	42,424.16
Miscellaneous	1,125,317.10	219,157.16	(906,159.94)	267,546.54	(48,389.38)
Recovered Costs	1,880,290.21	1,188,710.92	(691,579.29)	976,185.27	212,525.65 (5)Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,606,418.61	11,885,653.42	3,279,234.81	12,062,337.06	(176,683.64)
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
<b>TOTAL REVENUES</b>	<b>122,478,212.30</b>	<b>65,741,605.44</b>	<b>(56,736,606.86)</b>	<b>62,904,110.54</b>	<b>2,837,494.90</b>

**EXPENDITURES:**

General Administration	9,320,516.68	5,476,853.40	3,843,663.28	5,422,420.66	54,432.74
Judicial Administration	2,096,733.06	1,327,940.03	768,793.03	1,292,697.79	35,242.24
Public Safety	24,542,149.00	14,548,560.28	9,993,588.72	14,327,667.05	220,893.23
Public Works	4,562,137.92	2,224,342.53	2,337,795.39	2,268,419.35	(44,076.82)
Health and Welfare	7,228,685.00	4,059,381.92	3,169,303.08	4,031,861.13	27,520.79
Education	56,493.00	42,369.75	14,123.25	47,077.50	(4,707.75)
Parks, Recreation, Culture	5,242,942.25	3,366,814.93	1,876,127.32	3,318,328.14	48,486.79
Community Development	2,659,066.85	1,636,142.73	1,022,924.12	1,107,721.70	528,421.03
<b>TOTAL EXPENDITURES</b>	<b>55,708,723.76</b>	<b>32,682,405.57</b>	<b>23,026,318.19</b>	<b>31,816,193.32</b>	<b>866,212.25 (7)Information Attached</b>

**OTHER FINANCING SOURCES ( USES):**

Operating transfers from / to	77,222,506.54	40,732,272.52	36,490,234.02	39,705,986.70	1,026,285.82 (8)Spreadsheet Attached
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Excess (deficiency)of revenues & other  
sources over expenditures  
& other uses

	10,453,018.00	(7,673,072.65)		(8,618,069.48)	944,996.83
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**Fund Balance per General Ledger**

	20,269,231.17			22,853,283.88	(2,584,052.71)
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**Fund Balance Adjusted to reflect  
Income Statement@2/28/11**

	12,596,158.52			14,235,214.40	(1,639,055.88)
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(1) General Property Taxes	FY11	FY10	Increase/Decrease
Real Estate Taxes	20,512,828	20,209,482	303,346
Public Services	981,406	656,463	324,943
Personal Property	14,196,714	13,683,019	533,695
Penalties and Interest	518,371	472,556	45,815
Credit Card Chgs./Delinq. Advertising	-10,555	-9,316	-1,239
Adm. Fees For Liens & Distress	189,268	111,786	77,482
	36,388,032	35,103,990	1,284,042

(2) Other Local Taxes			
Local Sales and Use Tax	4,912,997.42	4,536,366.38	376,631.04
Communications Tax	738,903.35	698,584.79	40,318.56
Utility Taxes	1,659,161.20	1,547,295.56	111,865.64
Business Licenses	2,378,402.91	2,078,188.14	300,214.77
Auto Rental Tax	32,156.07	383,718.43	-351,562.36
Bank Stock	0.00	30,579.54	-30,579.54
Motor Vehicle Licenses Fees	429,097.51	-8,854.00	437,951.51
Recordation Taxes	730,039.39	799,487.83	-69,448.44
Meals Tax	2,033,033.06	1,911,211.86	121,821.20
Lodging Tax	226,262.20	210,262.60	15,999.60
Street Lights	15,681.77	11,372.64	4,309.13
Star Fort Fees	4,274.16	23,876.30	-19,602.14
Total	13,160,009.04	12,222,090.07	937,918.97

(3) Permits & Privileges			
Dog Licenses	32,071.00	29,021.00	3,050.00
Land Use	11,325.00	14,425.00	-3,100.00
Transfer Fees	1,699.65	1,800.44	-100.79
Development Review Fees	163,133.56	178,737.94	-15,604.38
Building Permits	281,438.14	283,148.30	-1,710.16
2% State Fees	1,577.13	1,458.01	119.12
Electrical Permits	34,849.00	45,234.80	-10,385.80
Plumbing Permits	5,990.00	8,030.00	-2,040.00
Mechanical Permits	29,454.59	29,167.00	287.59
Sign Permits	2,120.00	2,520.00	-400.00
Permits for Commercial Burning	75.00	150.00	-75.00
Explosive Storage Permits	200.00	200.00	0.00
Blasting Permits	150.00	105.00	45.00
Land Disturbance Permits	30,780.00	25,320.00	5,460.00
Septic Haulers Permit	600.00	0.00	600.00
Sewage Installation License	600.00	0.00	600.00
Transfer Development Rights	50.00	0.00	50.00
Total	596,113.07	619,317.49	-23,204.42

(4) Revenue from use of Money	42,571.45	70,468.47	-27,897.02 *1
Property	49,673.21	93,545.25	-43,872.04
	92,244.66	164,013.72	-71,769.06

\*Investment rate for LGIP as of 1/3/11 was .193%

Page 2 February 28, 2011							
(5) Recovered Costs	FY11	FY10	Increase/Decrease				
Worker's Comp	750.00	800.00	-50.00				
Purchasing Card Rebate	106,364.92	92,990.89	13,374.03				
Reimbursement Circuit Court	7,339.35	4,750.21	2,589.14				
Public Works Cleanup	962.17	373.64	588.53				
Clarke County Container Fees	44,088.29	41,765.36	2,322.93				
City of Winchester Container Fees	18,448.12	14,789.63	3,658.49				
Refuse Disposal Fees	51,303.65	51,280.22	23.43				
Recycling Revenue	39,729.41	62,005.71	-22,276.30				
Sheriff Restitution	20.00	170.00	-150.00				
Fire&Rescue Merchandise (Resale)	198.25	314.59	-116.34				
Container Fees Bowman Library	1,313.42	587.16	726.26				
Restitution Victim Witness	5,356.73	518.27	4,838.46				
Reimb. of Expenses Gen. District Court	18,200.54	16,827.64	1,372.90				
Reimb. Public Works Salaries	-	10,961.00	-10,961.00				
Reimb. of Expenses J&D Court	3,130.26	2,536.65	593.61				
Winchester EDC	72,000.00	-	72,000.00				
Reimb. LFSW Conservation District	-	60,627.18	-60,627.18				
Reimb. Task Force	38,955.11	34,148.97	4,806.14				
Rabies Clinic Fees	644.00	-	644.00				
EDC/Recovered Costs	120.33	6,262.47	-6,142.14				
Sign Deposits Planning	100.00	350.00	-250.00				
Westminster Canterbury Lieu of Tax	13,086.20	12,826.10	260.10				
Reimbursement Street Signs	648.00	324.00	324.00				
Grounds Maint. Frederick Co. Schools	90,498.19	167,816.96	-77,318.77				
Reimb. NW Works	388,941.00	-	388,941.00				
Comcast PEG Grant	30,205.20	43,144.40	-12,939.20				
Proffers Eastgate Commerce Center	4,000.00	-	4,000.00				
Proffers-Other	57,000.00	131,000.00	-74,000.00				
Fire School Programs	15,482.70	10,313.58	5,169.12				
Proffers Sovereign Village	-	7,317.46	-7,317.46				
Proffers Lynnhaven	20,269.86	6,756.62	13,513.24				
Proffers Redbud Run	109,718.00	51,632.00	58,086.00				
Clerks Reimbursement to County	8,693.26	9,461.10	-767.84				
Proffers Village at Harvest Ridge	9,234.00	-	9,234.00				
Proffers Snowden Bridge	18,528.96	48,148.46	-29,619.50				
Sheriff Reimbursement	1,000.00	-	1,000.00				
Proffers Meadows Edge	-	70,504.00	-70,504.00				
Proffers Cedar Meadows	4,881.00	4,881.00	0.00				
Parks-Dogwood Village Rec. Unit	-	10,000.00	-10,000.00				
Proffers Westbury Commons	7,500.00	-	7,500.00				
Total	1,188,710.92	976,165.27	212,525.65				

**County of Frederick**  
**General Fund**  
**February 28, 2011**

**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 \$866,212.25. **Public Safety**, as a whole increased \$220,893.23. The Sheriff's department increased \$14,846.79. Inspections department expenses decreased \$114,412.20 due to the reduction of five positions. Fire and Rescue decreased \$10,674.59, Public Safety Communications department decreased \$135,009.26 and the County local share to the Regional Jail increased \$471,087.12. **Community Development** increased \$528,421.03 as a result of the \$550,000.00 for economic incentives. **Operational Transfers** include the county's annual worker's compensation insurance premium that is charged out to departments at year end and funds for employer one-time payments.

(8) Transfers Increased \$1,026,285.82	FY11	FY10	Increase/Decrease
Fringe Benefits (Insurance)	-547.48	-65.62	-481.86
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	1,594,537.87	1,614,913.59	-20,375.72
Operational Transfers	490,160.09	262,715.76	227,444.33
Total	40,732,272.52	39,705,986.70	1,026,285.82



County of Frederick  
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
February 28, 2011

ASSETS	FY2011 <u>2/28/11</u>	FY2010 <u>2/28/10</u>
Cash	4,297,253.21	4,529,286.59
Receivables:		
Other		0.00
Federal		0.00
GL controls(est.rev/est.exp)	<u>(1,103,743.50)</u>	<u>(1,111,444.00)</u>
 TOTAL ASSETS	 <u>3,193,509.71</u>	 <u>3,417,842.59</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	6,462.50	4,540.00
Encumbrances		
Unreserved:	<u>1,254,507.11</u>	<u>1,315,082.92</u>
Fund Balance		
TOTAL EQUITY	<u>1,260,969.61</u>	<u>1,319,622.92</u>
 TOTAL LIABILITY & EQUITY	 <u>3,193,509.71</u>	 <u>3,417,842.59</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  
2/28/11

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

**REVENUES:**

	<u>Appropriated</u>	<u>2/28/11 Actual</u>	<u>Variance</u>	<u>2/28/10 Actual</u>
Interest	-	8,448.73	(8,448.73)	26,781.93
Work Release Fees	399,675.00	250,118.17	(149,556.83)	222,430.56
Prisoner Fees Other Localities	0.00	1,734.29	1,734.29	0.00
Federal Bureau Of Prisons	0.00	0.00	0.00	304,156.33
Local Contributions	5,395,072.00	4,046,304.09	(1,348,767.91)	3,719,365.65 *1
Miscellaneous	10,000.00	9,894.19	(105.81)	12,096.72
Phone Commissions	142,000.00	54,422.28	(87,577.72)	58,908.73
Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.	110,000.00	57,001.19	(52,998.81)	55,077.60
Elec.Monitoring Part.Fees	44,165.00	26,922.14	(17,242.86)	61,999.26
Share of Costs Commonwealth	840,320.00	486,156.32	(354,163.68)	635,376.09
Medical & Health Reimb.	56,852.00	31,690.16	(25,161.84)	33,487.59
Employees Meals Supplements	3,500.00	333.75	(3,166.25)	2,265.00
Sale of Salvage	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	137,381.00	140,100.94	2,719.94	0.00
Shared Expenses CFW Jail	5,088,859.00	3,033,875.23	(2,054,983.77)	3,181,594.88
State Grants	247,506.00	165,609.26	(81,896.74)	150,887.00
DOC Contract Beds	0.00	11,096.00	11,096.00	71,994.00
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>
<b>TOTAL REVENUES</b>	<b>15,864,159.00</b>	<b>10,018,121.24</b>	<b>(5,862,935.22)</b>	<b>9,759,748.72</b>

<b>EXPENDITURES:</b>	<u>16,974,365.00</u>	<u>10,149,602.86</u>	<u>6,824,762.14</u>	<u>10,600,830.64</u>
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<b>Excess(Deficiency)of revenues over expenditures</b>		(131,481.62)		(841,081.92)
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<b>FUND BALANCE PER GENERAL LEDGER</b>		<u>1,385,988.73</u>		<u>2,156,164.84</u>
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<b>Fund Balance Adjusted To Reflect Income Statement@2/28/11</b>		1,254,507.11		1,315,082.92
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**1\* Local Contributions from Fauquier, Clarke, and Winchester were increased due to reduction of State Funding.**

# **NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

## **NOTES TO FINANCIAL STATEMENTS**

February 28, 2011

<u>Current Unrecorded Accounts Receivable-</u>	<u>2011</u>
 <i>Prisoner Billing:</i>	 28,243.24
Compensation Board Reimbursement 2/11	<u>427,458.49</u>
<b>Total</b>	<b>455,701.73</b>

County of Frederick  
Fund 12 Landfill  
February 28, 2011

ASSETS	FY2011 <u>2/28/11</u>	FY2010 <u>2/28/10</u>
Cash	30,358,447.57	33,404,543.17
Receivables:		
Accounts Receivable		
Fees	478,273.45	460,293.22
Accounts Receivable Other	208.00	306.00
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>(2,159,437.58)</u>	<u>(3,427,037.80)</u>
 TOTAL ASSETS	 <u>46,857,884.21</u>	 <u>46,229,334.62</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>208.00</u>	<u>306.00</u>
 TOTAL LIABILITIES	 <u>11,729,657.34</u>	 <u>11,454,954.50</u>
 EQUITY		
Fund Balance		
Reserved:		
Encumbrances	2,866,177.45	3,590,545.00
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>22,403,607.42</u>	<u>20,580,393.12</u>
 TOTAL EQUITY	 <u>35,128,226.87</u>	 <u>34,774,380.12</u>
 TOTAL LIABILITY AND EQUITY	 <u>46,857,884.21</u>	 <u>46,229,334.62</u>

County of Frederick  
Comparative Statement of Revenue, Expenditures  
and Changes in Fund Balance  
February 28, 2011

<b>FUND 12 LANDFILL REVENUES</b>		<b>FY11 2/28/11</b>		<b>FY10 2/28/10</b>
	<u>Appropriated</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Interest Charge	0.00	4,295.61	4,295.61	2,423.70
Interest on Bank Deposits	350,000.00	32,244.78	(317,755.22)	37,539.04
Salvage and Surplus	0.00	103,100.80	103,100.80	51,101.25
Sanitary Landfill Fees	5,202,000.00	2,732,133.95	(2,469,866.05)	2,778,621.23
Charges to County	0.00	210,141.26	210,141.26	208,218.28
Charges to Winchester	0.00	56,509.24	56,509.24	58,047.28
Tire Recycling	80,000.00	154,464.40	74,464.40	107,780.69
Reg. Recycling Electronics	50,000.00	29,322.00	(20,678.00)	26,491.00
Miscellaneous	0.00	400.00	400.00	730.00
Wheel Recycling	55,000.00	1,921.06	(53,078.94)	1,768.80
Charges for RTOP	80,000.00	0.00	(80,000.00)	0.00
Greenhouse Gas Sales	100,000.00	0.00	(100,000.00)	32,567.00
Landfill Gas To Electricity	270,000.00	161,152.31	(200,000.00)	0.00
State Damages Reimbursement	20,000.00	22.04	(19,977.96)	61,943.00
<b>TOTAL REVENUES</b>	<u>6,207,000.00</u>	<u>3,485,707.45</u>	<u>(2,812,444.86)</u>	<u>3,367,231.27</u>
Operating Expenditures	4,798,046.20	1,785,021.48	3,013,024.72	1,571,866.84
Capital Expenditures	<u>6,434,568.83</u>	<u>2,610,065.18</u>	<u>3,824,503.65</u>	<u>1,721,166.41</u>
<b>TOTAL Expenditures</b>	11,232,615.03	4,395,086.66	6,837,528.37	3,293,033.25
<b>Excess(deficiency)of revenue over expenditures</b>		(909,379.21)		74,198.02
<b>Fund Balance Per General Ledger</b>		<u>23,312,986.63</u>		<u>20,506,195.10</u>
<b>Fund Balance Adjusted To Reflect</b>		22,403,607.42		20,580,393.12
<b>Income Statement@2/28/11</b>				

County of Frederick  
Landfill Fund  
Notes to the Financial Statement  
February 28, 2011

**Balance Sheet**

**Cash-**

The cash has decreased \$3,046,095.60 over the previous year as a result of the cost of the capital projects.

**Receivables-**

The receivables at 2/28/11 are \$17,980.23 more than at 2/28/10. The Landfill fee charges for 2/11 were \$345,415.07 compared to \$288,316.42 2/10 resulting in a FY11 increase of \$57,098.55. The landfill delinquent fees were \$131,162.47 at 2/11 compared to \$170,236.64 at 2/10 for a decrease of \$39,074.17.

**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 \$724,367.55. The encumbrance balance is \$2,866,177.45 at 2/28/11 and includes \$10,567.20 for CAT parts, \$1,670,599.01 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 \$315,684.24 for expansion leachate.

**Fund Balance-**

Total Fund Balance at 2/28/11 increased by \$1,823,214.30. At year-end, all reserved fund balances increased with continued funds being reserved for items such as land acquisition and post closure costs.