



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
Fax: 540/667-0370
E-mail: cshiffle@fcva.us

TO: Board of Supervisors
FROM: Finance Committee
DATE: July 19, 2017
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, July 19, 2017 at 8:00 a.m. Member Jeffrey Boppe was absent. Items 1 – 12, 16 – 18, and 20 were approved under consent agenda.

1. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$20,129.58. This amount represents a carry forward of unspent FY17 funds for vehicle equipment. See attached memo, p. 5.
2. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$128,440. This amount represents a carry forward of unspent FY17 funds for body cameras. See attached memo, p. 5.
3. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$29,620. This amount represents a carry forward of unspent FY17 funds for e-Summons equipment. See attached memo, p. 5.
4. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$12,699.25. This amount represents a carry forward of unspent FY17 funds for the 21 Century Policing Grant. See attached memo, p. 6.
5. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$100, which represents a donation to the Honor Guard. No local funds required. See attached memo, p. 7 – 8.

Finance Committee Report and Recommendations

July 19, 2017

Page 2

6. The Sheriff requests an FY18 General Fund supplemental appropriation in the amount of \$15,741.93 for an auto claim reimbursements. No local funds required. See attached memo, p. 9 – 12.
7. The Public Works Director requests an FY18 Landfill Fund supplemental appropriation in the amount of \$120,000. This amount represents a carry forward of unspent FY17 funds for trash compactor GPS system. See attached memo, p. 13 – 20.
8. The Public Works Director requests an FY18 Landfill Fund supplemental appropriation in the amount of \$10,000. This amount represents a carry forward of unspent FY17 funds for generator monitoring equipment. See attached memo, p. 13 – 20.
9. The Public Works Director requests an FY18 Landfill Fund supplemental appropriation in the amount of \$100,000. This amount represents a carry forward of unspent FY17 funds for surveillance equipment. See attached memo, p. 13 – 20.
10. The Public Works Director requests an FY18 General Fund supplemental appropriation in the amount of \$9,000. This amount represents a carry forward of unspent FY17 funds for design of the Stephenson Convenience Center. See attached memo, p. 13 – 20.
11. The Public Works Director requests an FY18 General Fund supplemental appropriation in the amount of \$61,600. This amount represents a carry forward of unspent FY17 funds for site improvements at the Middletown and Greenwood Convenience Sites. See attached memo, p. 13 – 20.
12. The Public Works Director requests an FY18 Capital Projects fund supplemental appropriation in the amount of \$110,374. This amount represents unspent FY17 funds for Roundhill Fire Station. See attached memo, p. 13 – 20.
13. The Interim County Administrator requests an FY18 General Fund supplemental appropriation in the amount of \$1,144,787.50. This amount represents unspent FY17

capital contingency funds. See attached information, p. 21. The committee recommends approval.

14. The Planning Director requests an FY18 General Fund supplemental appropriation in the amount of \$8,175.94. This amount represents duplicated proffer payments to be refunded to the developer. See attached information, p. 22 – 24. The committee recommends approval.
15. The Parks & Recreation Director requests an FY18 General Fund supplemental appropriation in the amount of \$65,000. This amount represents proffer funds for the design and engineering of the Abrams Creek Trail Phase I. The request has been approved by the Parks & Recreation Commission. See attached information, p. 25 – 27. The committee recommends approval contingent upon satisfactory easement assurances from all property owners.
16. The Parks & Recreation Director requests an FY18 General Fund supplemental appropriation in the amount of \$88,700. This amount represents a carry forward of unspent FY17 funds for the Northwest Sherando Park Design and the completion of Abrams Creek survey work and easement acquisition. See attached memo, p. 28.
17. The Parks & Recreation Director requests an FY18 General Fund supplemental appropriation in the amount of \$612,300. This amount represents a carry forward of unspent FY17 funds for the construction of Northwest Sherando Park. See attached memo, p. 28.
18. The Parks & Recreation Director requests an FY18 General Fund supplemental appropriation in the amount of \$7,278. This amount represents a carry forward of unspent FY17 funds for the completion of the Rose Hill Park playground. See attached memo, p. 28.
19. The Parks & Recreation Director requests the donations received in FY17 for the PLAY Fund in the amount of \$3,433.44 be reserved, subject to future appropriations. The balance will be reduced by the financial assistance provided during FY17 in the amount

of \$829.75. No local funds required. See attached memo, p. 29 – 32. The committee recommends approval.

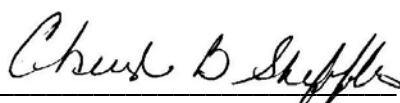
20. The Fire & Rescue Chief requests an FY18 General Fund supplemental appropriation in the amount of \$29,234. This amount represents a carry forward of unspent FY17 funds related to the Fire & Rescue Study being conducted by Fitch & Associates. See attached information, p. 33 – 36.
21. VACoRP and VFIS will present information on the workman’s compensation and accident/injury coverage for volunteer fire & rescue personnel. This item has been forwarded by the Public Safety Committee. See attached information, p. 37 – 79. The committee recommends continued discussion at the next Finance Committee meeting.
22. The County Attorney and the Commissioner of the Revenue provide a proposed ordinance amendment regarding real property tax relief for senior citizens and disabled persons. See attached information, p. 80 - 87. The committee recommends continued discussion at the next Finance Committee meeting.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for June 2017. See attached, p. 88 – 91.
2. Fund balance information will be provided after the County closes FY17.

Respectfully submitted,
FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Angela Rudolph

By 
Cheryl B. Shiffler, Finance Director

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Carry forward of funds
DATE : June 26, 2017

We are requesting the following amounts that were appropriated in FY16-17 to be carried forward to the FY17-18 budget year.

- \$27,939 that was appropriated for the equipment for the 7 new vehicles that were purchased. We are requesting \$20,129.58 be carried forward. This money was appropriated into 3102-5408-000-000. We have not ordered all the equipment for all the new vehicles.
- \$128,440.00 that was appropriated for the corporative grant with the City of Winchester for the body worn cameras be carried forward. This money was appropriated into 3102-5409-000-000. We have not received the body cameras nor any invoicing for the cameras. This agreement does not expire until September 2018.
- \$70,495 was appropriated for the e-summons equipment, programs and training. We are requesting the remainder amount of \$29,620 be carried forward. This money was appropriated into 3102-5409-000-005. We have not received all the equipment and training to move forward.

- \$17,999 that was appropriated for the 21 Century Policing Grant. We have spent \$5,299.75 on Project Lifesaver with the grant money. We are requesting that the remainder amount of \$12,699.25 be carried forward. This money was appropriated into 3102-5413-000-004. We have not purchased anything else with this grant money. This agreement does not expire until December 31, 2017.

Thank you

A handwritten signature in blue ink, consisting of a large, stylized loop followed by a horizontal line.

LWM/adl

FREDERICK COUNTY SHERIFF'S OFFICE



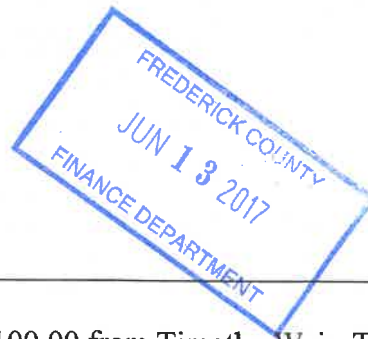
Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Angela Whitacre, – Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Donation for Honor Guard
DATE : June 13, 2017



Attached please find an endorsed check in the amount of \$100.00 from Timothy Weir. This amount represents a onetime donation to be used for the Honor Guard. We are requesting this amount be posted to 10CR-3-010-018990-0006.

A copy of this memo will be forwarded to Finance requesting appropriation.

Thank you

LWM/adl

Cc: Finance – please appropriate to 3102-5410-000-000

TIMOTHY T. WEIR
RENEE E. WEIR

5427
68-251/514
01

05 JUN 2017

Date

Pay to the Order of FREDERICK COUNTY SHERIFF'S OFFICE

\$ 100⁰⁰/XX

ONE HUNDRED

00/XX

Dollars

Photo Safe Deposit® Details on Back

For HONOR GUARD

MP

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : June 14, 2017
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$12,050.00 for the auto claim dated May 24, 2017 be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A TWO-TONED COLORED BACKGROUND AND MICROPRINTING IN THE BORDER

VACORP CLAIMS
1315 Franklin Road SW
Roanoke, VA 24018-4607
540-345-8500

FIRST CITIZENS BANK

68-183/514

412

DATE	CHECK NO.
6/8/2017	262071
AMOUNT	
\$ **12,050.00**	

PAY TO THE ORDER OF

Twelve Thousand Fifty and 00/100 Dollars*****

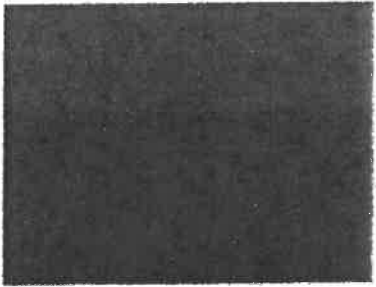
Attn: Jennifer Place Frederick County
107 North Kent Street
Winchester, VA 22601

AUTHORIZED ACCOUNT SIGNER
TWO SIGNATURES REQUIRED OVER \$1,000

REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING

Description	From Date	To Date	Invoice #	Invoice Amt	Amount
Auto Collision	5/24/2017	5/24/2017	Appraisal	\$12,550.00	\$12,550.00
Auto Collision	5/24/2017	5/24/2017	Deductible	(\$500.00)	(\$500.00)

Claim Number: 0342017189825 Claimant: Frederick County Payee: Attn: Jennifer Place Frederick County
Check Number: 262071 Total Check Amt: \$12,050.00 Event Date: 5/24/2017 Department: 034 Frederick Date of Check: 6/8/2017
Memo: APD Letter
Enclosure



FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : June 20, 2017
SUBJECT : Insurance Reimbursement



We are requesting the insurance check received in the amount of \$3,691.93 for the auto claim dated May 31, 2017 be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A TWO-TONED COLORED BACKGROUND AND MICROPRINTING IN THE BORDER

VACORP CLAIMS
1315 Franklin Road SW
Roanoke, VA 24010-4607
540-345-8500

FIRST CITIZENS BANK

68-183/514

412

PAY
TO
THE
ORDER
OF

Three Thousand Six Hundred Ninety-One and 93/100 Dollars*****

Frederick County

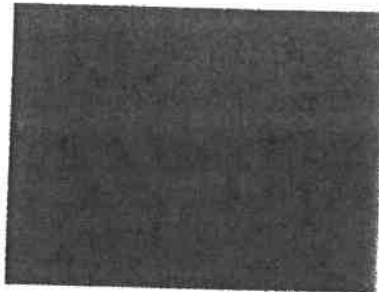
DATE	CHECK NO
6/14/2017	262772
AMOUNT	
\$ **3,691.93**	

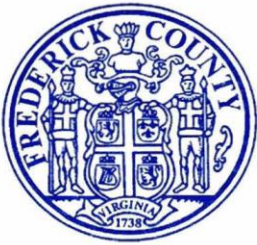
AUTHORIZED ACCOUNT SIGNER
TWO SIGNATURES REQUIRED OVER \$0,000

REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING

Description	From Date	To Date	Invoice #	Invoice Amt	Amount
Auto Collision			repair	\$4,191.93	\$4,191.93
Auto Collision			deductible	(\$500.00)	(\$500.00)

Claim Number: 0342017190014 Claimant: Frederick County Payee: Frederick County
Check Number: 262772 Total Check Amt: \$3,691.93 Event Date: 5/31/2017 Department: 034 Frederick Date of Check: 6/14/2017
Memo: LETTER





MEMORANDUM

TO: Board of Supervisors

FROM: Joe C. Wilder, Director of Public Works *JCW*

SUBJECT: Public Works Committee Report for Meeting of June 27, 2017

DATE: June 30, 2017

The Public Works Committee met on Tuesday, June 27, 2017, at 8:00 a.m. All members were present except David Ganse. The following items were discussed:

*****Items Requiring Action*****

1. Carry Forward request from the Frederick County Regional Landfill Budget, Refuse Collection Budget and Roundhill Fire Station and Event Center Budget.
 - a. Landfill Requests – See attached justification (attachment 1)

12-4204-8006-00 Construction Vehicles and Equipment - Complete purchase of a GPS system for CAT 826K Trash Compactor. Purchase was approved for FY2017 but staff needed to test equipment prior to completing the purchase.

Therefore, the committee recommended endorsing the carry forward request in the amount of \$120,000.00 to complete the purchase of the GPS system. Committee member Whit Wagner recommended the approval and committee member James Wilson seconded the motion. The committee unanimously approved the motion.

12-4204-8009-01 Miscellaneous Equipment (Gas to Energy Generators) – In the FY2017 budget, the purchase of equipment used to monitor and set emissions for both engines at the gas to energy plant were planned. In order to use monitoring equipment, staff needed to attend training. Training for the equipment will occur in the fall of this year. Once staff completes the training, the equipment will be purchased at a cost of \$10,000.00.

12-4204-8900-00 Improvements Other Than Buildings – Staff have been working with the IT Department to purchase video surveillance equipment around the Landfill to improve security. The final purchase of the equipment will occur in FY2018 budget. Therefore, staff recommended carrying forward an amount of \$100,000.00 for the video equipment.

The committee combined the request for the \$10,000.00 carry forward for monitoring equipment and the \$100,000.00 for video equipment into one motion. The committee recommended to endorse these carry forwards. Committee member Whit Wagner recommended the approval and Supervisor Robert Wells seconded the motion. The committee unanimously approved the motion.

2. Refuse Collection Requests - See attached justification (attachment 2)

10-4203-3002-00 Professional Services – We are currently designing the plans for construction of the Stephenson Convenience Center to replace the Clearbrook Convenience Center which will be taken out of service by the end of 2017. The request of \$9,000.00 is to fund the completion of the design for the site plan.

10-4203-3004-03 Repair and Maintenance-Building and Grounds – The request of funds in the amount of \$61,600.00 are for some site improvements at the Middletown and Greenwood Convenience sites. Completion of work has been delayed and is planned for the fall of this year.

The committee endorsed the requests totaling \$70,600.00 to be carried forward in the Refuse Collection budget. Committee member James Wilson recommended the approval and Supervisor Robert Wells seconded the motion. The committee unanimously approved the motion.

3. Roundhill Fire Station and Event Center Request (attachment 3)

12-1226-8800-03 Buildings Roundhill Fire and Rescue – Staff recommends the unencumbered funds left within the project budget be carried forward for any fund items that need to be completed for this project. Currently, there is \$29,379.00 remaining that is unencumbered. The project is nearing completion and final matters should be completed by August 2017. We are requesting that all unencumbered funds be carried forward totaling \$29,379.00.

The committee endorsed the request to carry forward the subject amount. Supervisor Bill Ewing recommended the approval and committee member James Wilson seconded the request. The committee unanimously approved the motion. Note to Finance Committee: see attached amendment.

All of the carry forward requests will be sent to the Finance Committee for further review and consideration.

*****Items Not Requiring Action*****

1. Staff updated committee on the status of the new Stephenson Convenience Site (replacement of the Clearbrook Convenience Site). We are moving forward with the site and road plan designs. We anticipate having designs finished in two to three weeks. We are coordinating with VDOT, FCSA and all utility companies. We have to move phone and cable lines along the site and bring new electric service into the site. We may have to relocate an existing FCSA water main as well. All of these utility costs will be accounted for in the final project cost estimate. We will acquire an approximate three (3) acre parcel for the convenience site along with an entrance road. Funding for the project is in the capital contingency fund and is available when required. The initial project cost estimate is \$540,000.00. We will continue to update the board as we move along.

Public Works Committee Report

Page 3

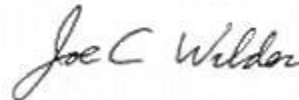
June 30, 2017

2. Over the past year, the Animal Shelter has received over \$850,000.00 in donations. Some of the funds have been designated to develop a spay/neuter program. We have begun developing a plan to expand on the current program. Also, staff has discussed using most of the funding for an expansion or building an addition to provide some space to allow visitation with animals, training, courses, etc. In order to develop a good plan of action, staff requested from the Public Works Committee to authorize the development of a subcommittee to research and discuss the proposed ideas. The committee overwhelmingly supported the idea and an ad hoc committee was formed. From the Public Works Committee, Supervisor Gene Fisher and committee member Whit Wagner both agreed to serve on the committee. We have also asked the Building Inspections staff to assist with ideas. We have also reached out to Frederick County Maintenance for their input. Also, a couple citizen volunteers will also assist with scoping. It is our intent to come back to the committee in a couple of months for an update on proposed ideas and to possibly move forward with a formal design process. (attachment 4)

3. Miscellaneous Reports:
 - a) Tonnage Report
(Attachment 5)
 - b) Recycling Report
(Attachment 6)
 - c) Animal Shelter Dog Report
(Attachment 7)
 - d) Animal Shelter Cat Report
(Attachment 8)

Respectfully submitted,
Public Works Committee

Gene E. Fisher, Chairman
Bill M. Ewing
Robert W. Wells
David W. Ganse, AIA
Whitney "Whit" L. Wagner
James T. Wilson



By _____
Joe C. Wilder
Public Works Director

JCW/kco

cc: Kris Tierney, Interim County Administrator
Jay Tibbs, Deputy County Administrator for Human Services
Ron Kimble, Landfill Manager
Gloria Puffinburger, Solid Waste Manager
Kathy Whetzel, Animal Shelter Manager
file



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Public Works Committee
FROM: Ron Kimble, Landfill Manager *RLK*
THROUGH: Joe C. Wilder, Director of Public Works
SUBJECT: Carry Forwards to 2017/2018
DATE: June 20, 2016

We are requesting that the following funds be carried over from the 2016/2017 landfill budget into the new 2017/2018 budget. The total amount of this request is \$280,000 and is itemized as follows:

12-4204-8006-00 Construction Vehicles and Equipment

Funding requested to be carried forward in this line item will be used for two separate purchases. The first purchase is for a GPS system for the recently purchased 826K Compactor that is being used at the CDD landfill. This purchase was budgeted but not made at the time the compactor was purchased. Staff wanted to ensure that the current GPS system for the MSW landfill was functional prior to purchasing additional equipment for the CDD machine. The estimated cost for this purchase is \$120,000.

The second purchase will be for an automated tarping system to be used for daily cover on the MSW landfill. Staff at the landfill have been looking at this type of equipment as a way to reduce materials used for daily cover. State DEQ regulators have placed more emphasis regarding daily cover requirements over the last several inspections. This tarp will aid the facility in maintaining compliance with applicable regulations. This purchase will require moving an additional \$50,000 into the 2017/2018 budget. The total request for this line item is \$170,000.

12-4204-8009-01 Miscellaneous Equipment-Generators (Gas to Energy)

We are requesting that \$10,000 be moved forward within this line item. This funding will be used to purchase a piece of equipment that will be used to monitor and set emissions from the two Jenbacher engines at the gas to energy plant. This purchase was planned in the 2016/2017 budget but was not made due to the fact

that the plant operator was unable to obtain training in the use of the equipment. The training should occur in the fall of 2017.

12-4204-8900-00 Improvements Other Than

Landfill staff have been working with the County IT department to purchase and install video surveillance equipment at strategic locations within the landfill facility. This process is nearing the point of issuing a contract to a local security firm; however, it will not be completed prior to end of the current fiscal year. We are requesting a total of \$100,000 be carried forward within this line item for this purpose.

**COUNTY of FREDERICK**

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Public Works Committee

FROM: Gloria M. Puffinburger ^{JMP}
Solid Waste Manager

THROUGH: Joe C. Wilder
Director of Public Works

RE: Carryforward Request; FY 16/17 to FY 17/18

DATE: June 21, 2017

The purpose of this memo is to request that a total of \$70,600 be carried forward from the current *Refuse Collection (4203)* budget to FY 17/18 budget:

- Line item 10-4203-3002-00 (*Professional Services*) -- \$9,000 for the Stephenson convenience site project to complete site plan design.
- Line item 10-4203-3004-03 (*Repair and Maintenance/Grounds*) -- \$61,600 for site improvements at the Middletown and Greenwood convenience sites. Planned work at these sites was delayed during the current fiscal year due to a lack of contractors interested in performing the work. The work is still needed and it is hoped that the department will receive a better response in the fall of 2017.

/gmp

cc: file

**COUNTY of FREDERICK**

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Public Works Committee

FROM: Joe C. Wilder, Director of Public Works *JCW*

SUBJECT: Carry Forward Request Fiscal Year Budget 2016/2017 to Fiscal Year Budget 2017/2018 – Round Hill Fire Station and Event Center Project

DATE: June 21, 2017

Currently, we are almost complete with the Round Hill Fire Station and Event Center project. There are some very minor items that need to be completed and they will not be finished by June 30, 2017.

We anticipate all final matters will be completed by August 2017. Consequently, we are requesting that all unencumbered funds for this project be carried forward and placed in the Fiscal Year 2017/2018 budget line item 26-1226-8800-03 – Buildings/ Round Hill F&R. As of June 21, 2017, an unencumbered amount of \$29,379.00 remains. Please carry this amount forward for completion of the subject project.

JCW

cc: Kris Tierney, Interim County Administrator
File



MEMORANDUM

TO: Finance Committee

FROM: Joe C. Wilder, Director of Public Works *JCW*

SUBJECT: Amendment to the Carry Forward Request
Round Hill Fire Station & Event Center Project

DATE: July 19, 2017

At the June 27, 2017 Public Works Committee meeting a motion was unanimously approved to carry forward the remaining unencumbered funds from the Round Hill Fire Station & Event Center project. We are finishing final matters with the project and it should be completed within the next few months. The intent of the request was to carry forward all remaining funds which we indicated in the justification to be \$29,379.00. However, after further review, the actual amount of the remaining funds is \$110,374.00. In reviewing the documents, we misread the balance sheets and put down the lower amount.

It is our request to carry forward all of the remaining funds so that when the project is complete, a final accounting of the project can be done. Since the project is a cost share between Frederick County and Round Hill Community Fire Company, a final project cost is needed to ensure the proper funds are repaid by the fire company. We therefore request that the amount of \$110,374.00 be carried forward and placed in the FY 2017/2018 budget for this project.

I plan to attend the Finance Committee Meeting should you have any questions. Thank you for your consideration of this matter.

JCW/kco

cc: Kris Tierney, Interim County Administrator
Cheryl Shiffler, Finance Director
Sharon Kibler, Assistant Finance Director
file

Capital Contingency Fund
4-010-093010-5899-000-000
FY 16-17

Date	Item	Department	Amount	Balance	Notes:
7/1/2015	Opening Balance			\$0.00	
7/27/2016	FY16 carry forward		\$2,366,365.00	\$2,366,365.00	
9/8/2016	Radio system consoles	E-911	-\$543,800.00	\$1,822,565.00	BG email 9/8/16; (3506-8003) BT 180
9/8/2016	59 voting machines	VOTER REGISTRAR	-\$286,127.50	\$1,536,437.50	BG email 9/8/16; (1301-8001, 1301-3010) BT 691
10/6/2016	Communications center upgrade	E-911	-\$295,200.00	\$1,241,237.50	BG email 10/6/16; (3506-8003) BT 275
10/19/2016	Line painting machine	PARKS & REC	-\$13,200.00	\$1,228,037.50	BG email 10/19/16; (7109-8001) BT 293
10/19/2016	Top dressing machine	PARKS & REC	-\$11,000.00	\$1,217,037.50	BG email 10/19/16; (7110-8001) BT 293
10/20/2016	(2) vehicles	INSPECTIONS	-\$54,000.00	\$1,163,037.50	BG email 10/20/16; (3401-8005) BT 293
10/20/2016	Vehicle	PUBLIC WORKS	-\$28,000.00	\$1,135,037.50	BG email 10/20/16; (4201-8005) BT 293
1/31/2017	Vehicle manufacturer rebates	INSPECTIONS & PUB WRKS	\$3,500.00	\$1,138,537.50	ER10 1/30/17
1/31/2017	Return unused vehicle funds	PUBLIC WORKS	\$2,500.00	\$1,141,037.50	BT 498
2/27/2017	Return unused vehicle funds	INSPECTIONS	\$3,750.00	\$1,144,787.50	BT 562



MEMORANDUM

TO: Finance Committee
FROM: Michael T. Ruddy, AICP, Director
SUBJECT: K. Hovnanian Homes; Proffer Refund, Canter Estates - Section 5
DATE: July 11, 2017

Planning is requesting a refund for K. Hovnanian Homes in the amount of \$8,175.94 for two (2) proffer payments that were duplicated. This duplication was discovered in conjunction with K. Hovnanian's application for building permits on an adjacent lot within the Canter Estates - Section 5 subdivision.

By way of background, the balance of the Canter Estates - Section 5 project was recently transferred from Shoemaker Construction, the original developer, to K. Hovnanian Homes who is now completing the development. Shoemaker Construction had paid the proffers on these two (2) lots in 2006; however, they had not completed the construction homes on the lots. K. Hovnanian Homes was unaware of the previous payment when they paid the proffers for the two (2) lots. The Planning Department has updated its proffer tracking process. In doing so, it was identified that the initial payments for the undeveloped lots were not transferred to the new tracking system. This has been corrected.

Shoemaker Construction initially paid proffers on:

- Lot 399 Canter Estates 5 (permit #2579-2006) – 09/18/06 - \$4,087.97
- Lot 400 Canter Estates 5 (permit #2807-2006) – 10/10/06 - \$4,087.97

K. Hovnanian Homes paid proffers on:

- Lot 399 Canter Estates 5 (permit #1013-2016) – 11/02/16 - \$4087.97
- Lot 400 Canter Estates 5 (permit #2536-2016) – 04/18/17 - \$4087.97

A refund check should be made payable to K. Hovnanian Homes and mailed to 4090A Lafayette Center Drive, Chantilly VA 50151. I have attached copies of each receipt. If any further information is needed, please do not hesitate to contact me.

Finance code used: 3-010-01911-0050
Treasurer code used: 10EJ

MTR/SLC
Attachments: Receipts

RECEIPT

NO. 9141

DATE 9/2/06

RECEIVED FROM Shremaker Construction

ADDRESS PO Box 480 Stephens City Va 22655

Four thousand eighty seven 00 DOLLARS \$ 4087.97

FOR RENT Profper Lot 399 Center Estates

FOR BY J Deeter

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT	4087.97	CASH	
AMT. PAID		CHECK	1120
BALANCE DUE		MONEY ORDER	



NO. 9192

DATE 10/10/06

RECEIVED FROM Shremaker Construction

ADDRESS PO Box 480 Stephens City Va 22655

Eight thousand one hundred seventy five 94 DOLLARS \$ 8175.94

FOR RENT Profper Lot 400 Center Estates

FOR BY J Deeter

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT	8175.94	CASH	
AMT. PAID		CHECK	1145
BALANCE DUE		MONEY ORDER	

NOTES

RECEIPT

DATE 4/18/17 NO. 541131

RECEIVED FROM K. Hornsby
ADDRESS 4090A Lafayette Center Dr. Chantilly, VA
Four Thousand Eighty Seven & 4087.11
FOR Proffers Carter Estates 1014397116
Permit 1012-2016

AMT. OF ACCOUNT	HOW PAID		
	CASH	CHECK	MONEY ORDER
4087.11		5045	
BALANCE DUE			

BY K. J. Smith

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NOTES

RECEIPT

DATE 4/18/17 NO. 791911

RECEIVED FROM K. Hornsby Homes
ADDRESS 4090A Lafayette Center Dr. Chantilly, VA 20151
Four Thousand Eighty Seven & 4087.11
FOR Proffers Carter Estates 1014397116
Section 5 P12

AMT. OF ACCOUNT	HOW PAID		
	CASH	CHECK	MONEY ORDER
4087.11		0000.00	
BALANCE DUE			

BY K. J. Smith

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MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director of Parks & Recreation
Date: July 12, 2107
Subject: Recreation Proffer Request – Abrams Creek Trail Design

The Commission (7-0) is recommending the use of \$65,000 in Proffer funds for the design and engineering of the Abrams Creek Trail Phase I. Use of these funds would be subject to having satisfactory easement assurance from the Phase I property owners.

Per the Frederick County Proffer Policy (Attachment 1), Parks and Recreation is seeking a recommendation from the Finance Committee to the Board of Supervisors on the appropriateness of the use of proffered funds for this purpose. The information below is intended to assist in making this determination.

- Capital Improvements Plan. The Abrams Creek Greenway is listed as the #5 item on the Parks and Recreation commissions recommended capital improvement plan for FY18. It was the #6 item on the FY16 CIP.
- The Senseny/Eastern Frederick Urban Area Plan component of the Frederick County Comprehensive Plan identifies and recommends the development of a linear recreation/transportation path along Abrams Creek.
- The Abrams Creek Greenway Trail is envisioned to be developed in 3 phases designed with termini creating recreation and transportation benefits at each phase.
- Parks and Recreation intends to use the design documents and accompanying cost estimates to pursue grant funding for the project. Additionally the design documents will serve as the basis for acquiring easements from the property owners.
- The service area of this project encompasses many proffer contributing developments and is intended to meet the #1 identified recreation need of new and existing residents (Attachment 2)

Frederick County
Cash Proffer Policy

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

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

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

1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;

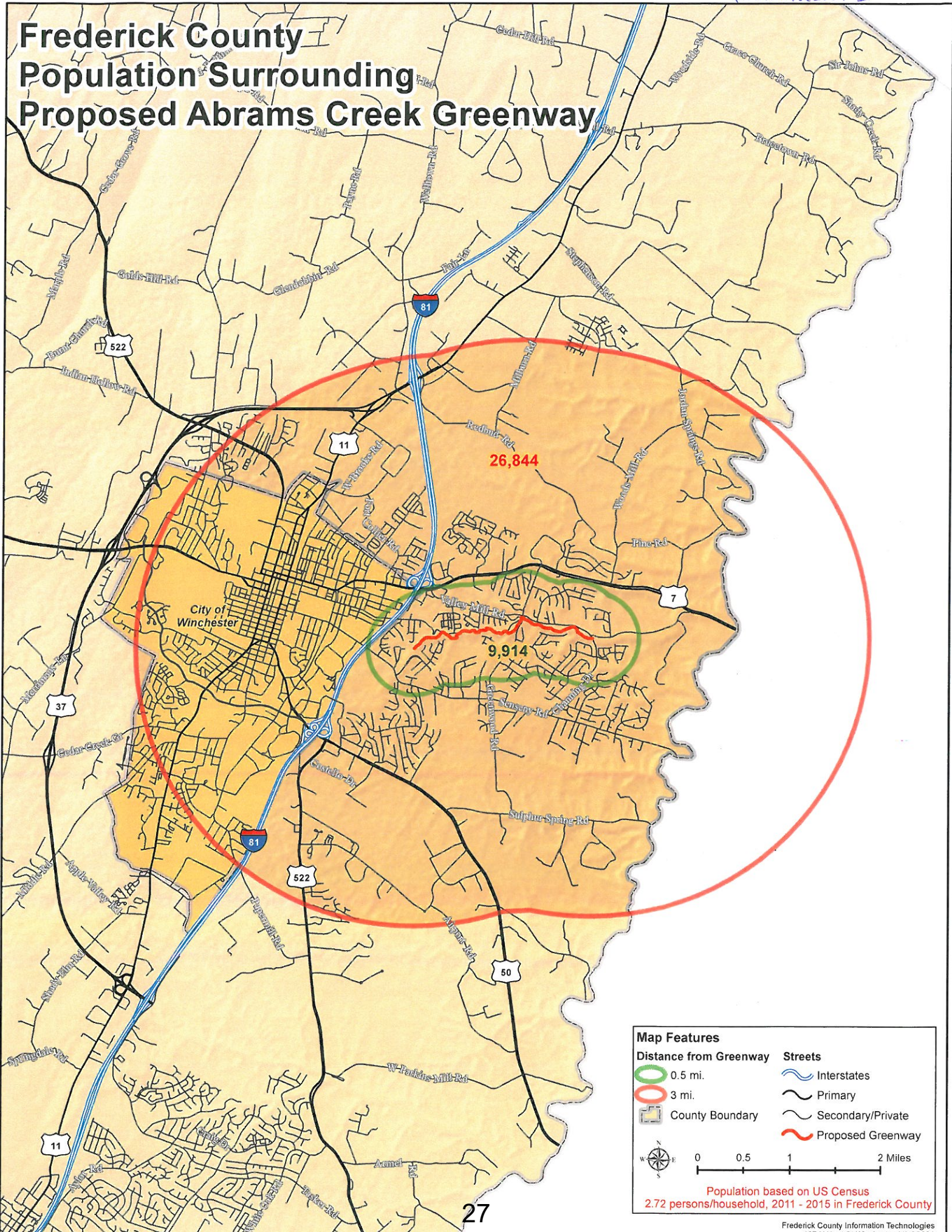
2) the item/project must have an anticipated useful life of at least five (5) years.

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

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

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

Frederick County Population Surrounding Proposed Abrams Creek Greenway



Map Features

Distance from Greenway	Streets
0.5 mi.	Interstates
3 mi.	Primary
County Boundary	Secondary/Private
	Proposed Greenway

0 0.5 1 2 Miles

Population based on US Census
2.72 persons/household, 2011 - 2015 in Frederick County



MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director of Parks & Recreation
Date: July 12, 2017
Subject: Fiscal 2017 Carry Forward

The Parks and Recreation Department is requesting a fiscal 2017 fund carry forward of \$88,770 in line 4-010-071010-3002-000-000 to fiscal 2018.

- \$59,700 is needed for completion of the Northwest Sherando Park Design.
- \$29,070 is needed for completion of the Abrams Creek Survey work and easement acquisition.

The Parks and Recreation Department is requesting a fiscal 2017 fund carry forward of \$612,300 in line 4-010-071100-8900-000-000 to fiscal 2018.

- The \$612,300 is needed for the construction of Northwest Sherando Park.

The Parks and Recreation Department is requesting a fiscal 2017 fund carry forward of \$7,278 in line 4-010-071030-8900-000-000 to fiscal 2018.

- The \$7,278 is needed for completion of the playground at Rose Hill Park.



MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director
Date: July 12, 2017
Subject: Recreation Assistance Fund

The Recreation Reserve Fund was created in FY 15 to provide financial assistance to Frederick County residents so that children could participate in recreation programs and to assist Frederick County in raising funds for future capital projects. There are three types of funds within the Recreation Reserve Fund, the Recreation Assistance Fund (PLAY Fund), specific capital project funds, and a general park improvement fund.

During FY 17 \$3,433.44 was donated to the PLAY Fund. The Parks and Recreation Commission requests that \$829.75 from the PLAY Fund be moved to the FY 17 revenue codes as outlined in attachment A.

The Parks and Recreation Department is requesting that the remaining balance of \$2,603.69 be moved to the Fund Balance Reserve-Parks and Recreation (0-010-000240-2444) for future requests.

Attachment A

3-010-016130-0013	\$450.00
3-010-016130-0010	\$379.75

These totals represent participation in the following activities:

- Storm Basketball Camp
- Cheer Camp
- Flag Football
- Volleyball League
- Young Artist Program
- Pee Wee, Youth, and Teen Basketball
- Wrestling
- Quick Start Tennis
- Summer Basketball
- Swim Lessons
- Red Cross Babysitting Class

RECREATION RESERVE FUND

500.20

PURPOSE:

The Recreation Reserve Fund within the Frederick County Reserve Fund will be used for Frederick County residents who need financial assistance for their children to participate in recreation programs and to assist Frederick County in raising funds to fund capital projects identified in the Frederick County Comprehensive Plan. This fund is not intended to provide funds which can be substituted for traditional tax base funding.

GOAL:

Increase Frederick County youth participation in recreation for those who are unable to afford recreation programs and provide recreation facilities identified in the Frederick County Comprehensive Plan.

POLICY:

There are three types of funds within the Recreation Reserve Fund, the Recreation Assistance Fund, specific capital project funds, and a general park improvement fund.

A. Recreation Assistance Fund:

Funds dedicated for Recreation Assistance will be placed in the Recreation Reserve Fund within Frederick County's Reserve Fund as they are received. Each donation will be noted in a revenue code (10GL-3-010-018990-0027). Donations are non-refundable.

These funds will be utilized for individuals seeking recreation assistance based on their income level according to the Economic Assistance Policy (#500.08). Each time an individual requests assistance, Parks and Recreation staff will apply the standards from Policy #500.08. If the individual is eligible to receive assistance and funds are available, assistance will be provided and accounted in the department's registration system. Staff will request the Commission to recommend receiving the discounted registration fees from the Recreation Reserve Fund's Recreation Assistance Fund at the July Parks and Recreation Commission meeting. This request will be forwarded to the Finance Committee for recommendation to the Board of Supervisors for reimbursement. The Recreation Assistance Fund is known as the PLAY Fund, an acronym for People Lending Assistance to Youth.

B. Capital Project Funds

A capital project fund may be created for any capital project approved by the Frederick County Parks and Recreation Commission and Frederick County Board of Supervisors. Twenty percent of the total project cost must be pledged prior to the establishment and acceptance of donations for a specific capital project fund in a revenue code (10GL-3-010-018990-0027).

The Frederick County Parks and Recreation Commission will recommend utilizing the money from the Recreation Reserve Fund within the Frederick County Reserve Fund to the Frederick County Finance Committee to recommend to the Frederick County Board of Supervisors. The

Frederick County Board of Supervisors must approve the disbursement of the Recreation Reserve Fund money within the Frederick County Reserve Fund.

C. General Park Improvement Fund

The general park improvement fund is for donations made to improve existing parks or facilities. Donations may be of any amount, deposited into revenue code (10GL-3-010-018990-0027), and are non-refundable.

The Parks and Recreation Commission will recommend the use of General Park Improvement Funds to the Finance Committee and the Board of Supervisors specifying the particular improvement.

Auditing/Accountability:

All funds within the Recreation Reserve Fund will be accounted for annually by the Parks and Recreation Department based on the balance provide by the Frederick County Finance Department and the Parks and Recreation Department. This balance and activity will be reported to the Parks and Recreation Commission annually.

Approved: May 2015



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Fire Chief

MEMORANDUM



TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Carry Forward – Fire and Rescue Study

DATE: June 28, 2017

The Fire and Rescue Department is requesting a FY17 fund carry forward of \$29,234.00 from line item 35050-3010-000, Contractual Services to the same line item in the FY18 budget. These funds were appropriated for the expenses related to the Fire and Rescue Study being conducted by Fitch & Associates. The requested total represents the balance of the original appropriation.

I have included a copy of the original Contingency Fund Request and Engagement Agreement outlining the Fee Schedule.

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

DDL:msn
CC: file



MEMORANDUM

TO: Brenda Garton
County Administrator

FROM: Dennis D. Linaburg 
Fire Chief

SUBJECT: Contingency Fund Transfer – Fire & Rescue Study

DATE: March 15, 2017

The Frederick County Fire and Rescue System Study has kicked off and has outlined in the agreement with Fitch and Associates, payments are due at set project deliverables. At this time, we are requesting a Contingency Fund Transfer in the amount of \$44,975 to line item 3505-3010-000, Contractual Services.

Total Request: \$44,975.00

I have attached the Engagement Agreement for your records, indicating the payment timelines. If you have any questions, or need additional information regarding this request, please do not hesitate to contact me.

/attachment

DDL:mhn



ENGAGEMENT AGREEMENT

This constitutes an agreement to retain *Fitch & Associates, LLC*, 2901 Williamsburg Terrace, Suite G., Platte City, MO 64079-0170 (the "Firm") to provide consulting services for *Frederick County, 1080 Cornerstone Drive, Winchester, Virginia 22602* (the "Client"). The scope of the work to be performed by the Firm is outlined in the proposal submitted November 17, 2016.

It is understood that project work will include access to proprietary documents and information. Both parties acknowledge that the Firm represents other medical transportation and related organizations. Fitch & Associates, LLC agrees that confidential information about the Client or its related entities will not be released, except as required by law, without the prior approval of the Client, firm agrees to execute a Business Associate Agreement as required under federal guidelines in accordance with what is commonly referred to as "HIPAA."

Professional fees to accomplish the engagement shall be \$44,975. These fees shall be paid as follows:

Fifteen percent (\$6,746.25) is due upon the execution of this agreement.

Twenty percent (\$8,995) is due at the completion of the Information Data Request (IDR).

Twenty percent (\$8,995) is due upon receipt of the Draft Data Report.

Twenty percent (\$8,995) is due upon receipt of the Draft Geospatial Analyses.

Twenty percent (\$8,995) is due upon receipt of the Draft Summary Report.

Five percent (\$2,248.75) is due upon receipt of the Final Summary Report.

Usual and customary travel and related expenses including telephone, printing, and postage are included in the professional fees.

Personnel utilized to complete this agreement will be the employees or independent contractors of Fitch & Associates, LLC or its related entities. The Client will be contacted, in advance if possible, should a change of personnel be necessary. The Client agrees not to employ, or offer employment to any of the Firm's personnel, for a period of two years following the conclusion of this agreement without the written permission of the Firm.

In the event the Client determines not to proceed with this agreement during its term, the Firm may retain all sums paid by the Client for any expenses incurred and for work actually performed, but unpaid by the Client, an hourly rate of \$300. In this event, the Firm would bill for services in this fashion, and upon full payment, other obligations of either party to this agreement shall terminate except for the disclosure of information and solicitation of personnel as stated herein and both parties shall be released from other obligations.

Schedules outlined in documents are approximate and may be modified by agreement of the parties. The Firm will not be held liable for schedule compliance should the Client request or require schedule adjustments.

If for any reason any portion of this agreement between the parties is in dispute, both parties will make best efforts to resolve the dispute without resorting to litigation.

This agreement constitutes the complete understanding of the parties and modifications shall be made in writing and acceptable to both parties.

for:
FREDERICK COUNTY, VIRGINIA

for:
FITCH & ASSOCIATES, LLC

Brenda G. Gorton 2/21/17
Date

Joseph L. Fitch 8 February 2017
Date

Brenda G. Gorton
Printed Name

APPROVED AS TO FORM
[Signature] 2/15/2017
COUNTY ATTORNEY



Line of Duty Act Update

2017 Changes to the Act



VACORP

February/March 2017

Chris Carey, Administrator

Stephanie Heintzleman, Member Services Director

Risk Management | Coverage | Claims Resolution

Agenda

- Introduction
- Current Benefit Provisions
- Changes Effective 7/1/17
- What this means to localities
- Responsibilities
- Data
- Recommendations
- Questions

LODA – Current Benefit Provisions

Line of Duty Death

- One time death benefit
- Continued health insurance for family

Line of Duty Injury (cannot return to covered position)

- Continued health insurance for claimant & family

Changes Effective July 1, 2017

- Claims Reported by Locality/Jail
- Claims Administration by VRS
- Determinations by VRS
- Provision to Dispute Claims
- Recertify at 2 years, then 5 years
 - Able to return to covered position
 - Means Testing
 - Spouse

LODA Health Insurance Plan – State’s Timeline

- January 2017
 - DHRM forwarded plan info and enrollment docs to current participants
- February 2017
 - Participants return enrollment docs to the DHRM
- July 1, 2017
 - **ALL eligible participants now covered under LODA health insurance plan**

LODA Health Insurance Program

- **Beginning July 1, 2017, this is the coverage available to eligible LODA Beneficiaries**
- Two Plans:
 - Plan 1 - Formerly employed (Retirees, LTD Participants, Survivors)
 - ✦ Medicare is primary
 - Plan 2 - Currently employed with a LODA employer

Source: <http://www.dhrm.virginia.gov/docs/default-source/benefitsdocuments/ohb/loda-health-benefits-plans-01312017-update.pdf?sfvrsn=0>

LODA Health Insurance continued

Same plan design as COVA Care with all optional benefits

- Medical
- Behavioral Health
- Prescription Drugs
- Diagnostic, preventive and expanded dental
- Routine vision and hearing
- Employee Assistance Program
- In-network preventive care covered at 100%
- Out-of-network coverage

LODA Health Insurance continued

Out-of-Pocket Costs July 1, 2016 to June 30, 2017	
Service or Provision	Out-of-Pocket Cost
Deductible for Coinsurance - Individual/Family	\$300/\$600
Coinsurance (e.g., labs, x-rays)	20%
Out-of-Pocket Cost Limit	\$1,500/\$3,000
PCP Copay	\$25 per visit
Specialist Copay	\$40 per visit
In-Patient Facility Copay	\$300 per admission
Out-Patient Facility Copay	\$125 per visit
Emergency Room Copay	\$150 per visit
Urgent Care Copay	\$40 per visit
Outpatient Prescription Drugs	
> Generic Drug Copay - Retail	\$15
> Preferred Brand Copay - Retail	\$30
> Non-Preferred Brand Copay - Retail	\$45
> Special Drug Copay - Retail	\$55
> Mail Service Copay	2 x Retail

Health Insurance Changes July 1, 2017

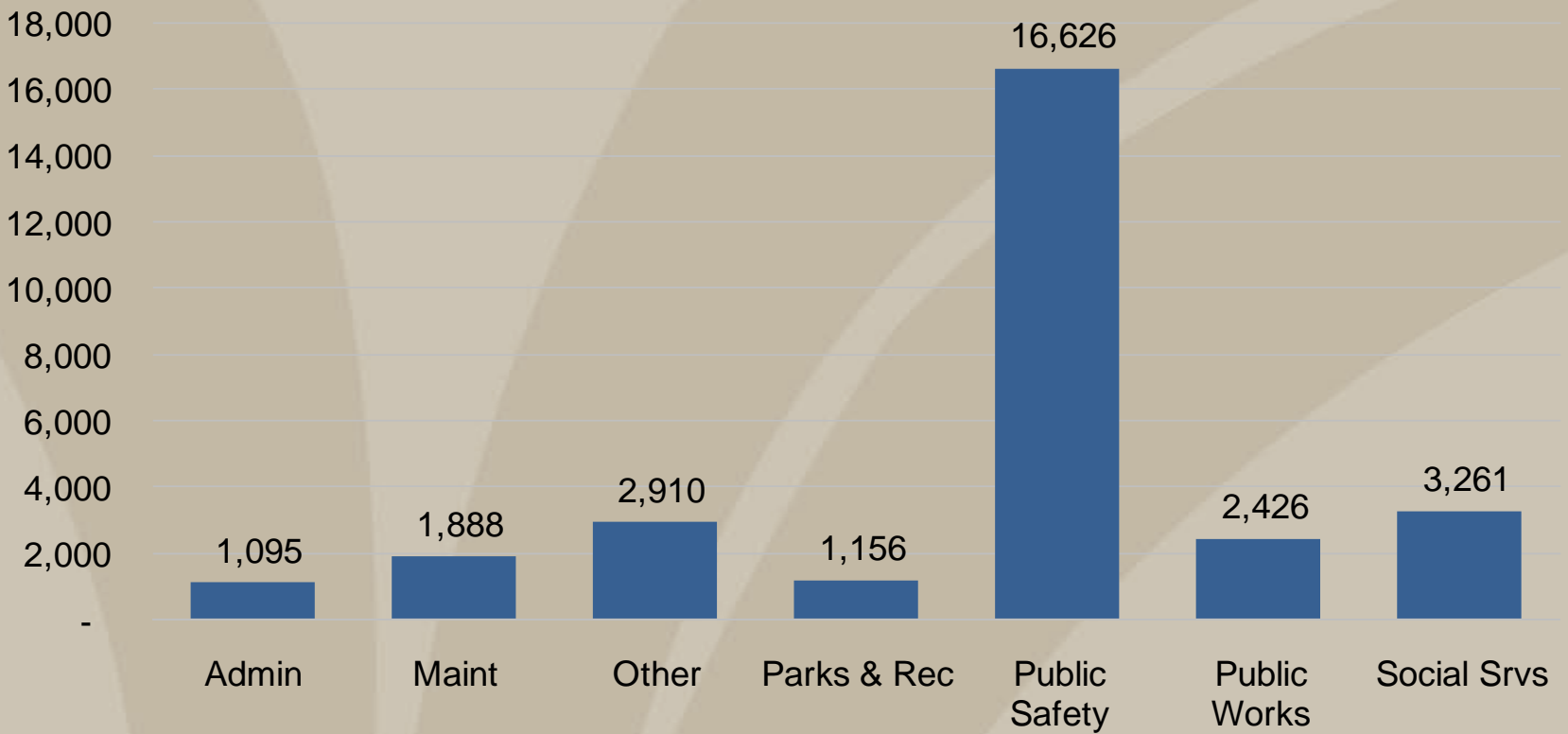
- All LODA claimants/families on same plan
- Loss of coverage when Medicare eligible
Except:
 - Current participants not affected
 - Social Security or Railroad disability
- Suspend eligibility when income greater than pre-disability
 - Current participants not affected
- Loss of coverage for Spouse if remarried
 - Pending legislation may grandfather

What does this mean for Virginia public entities?

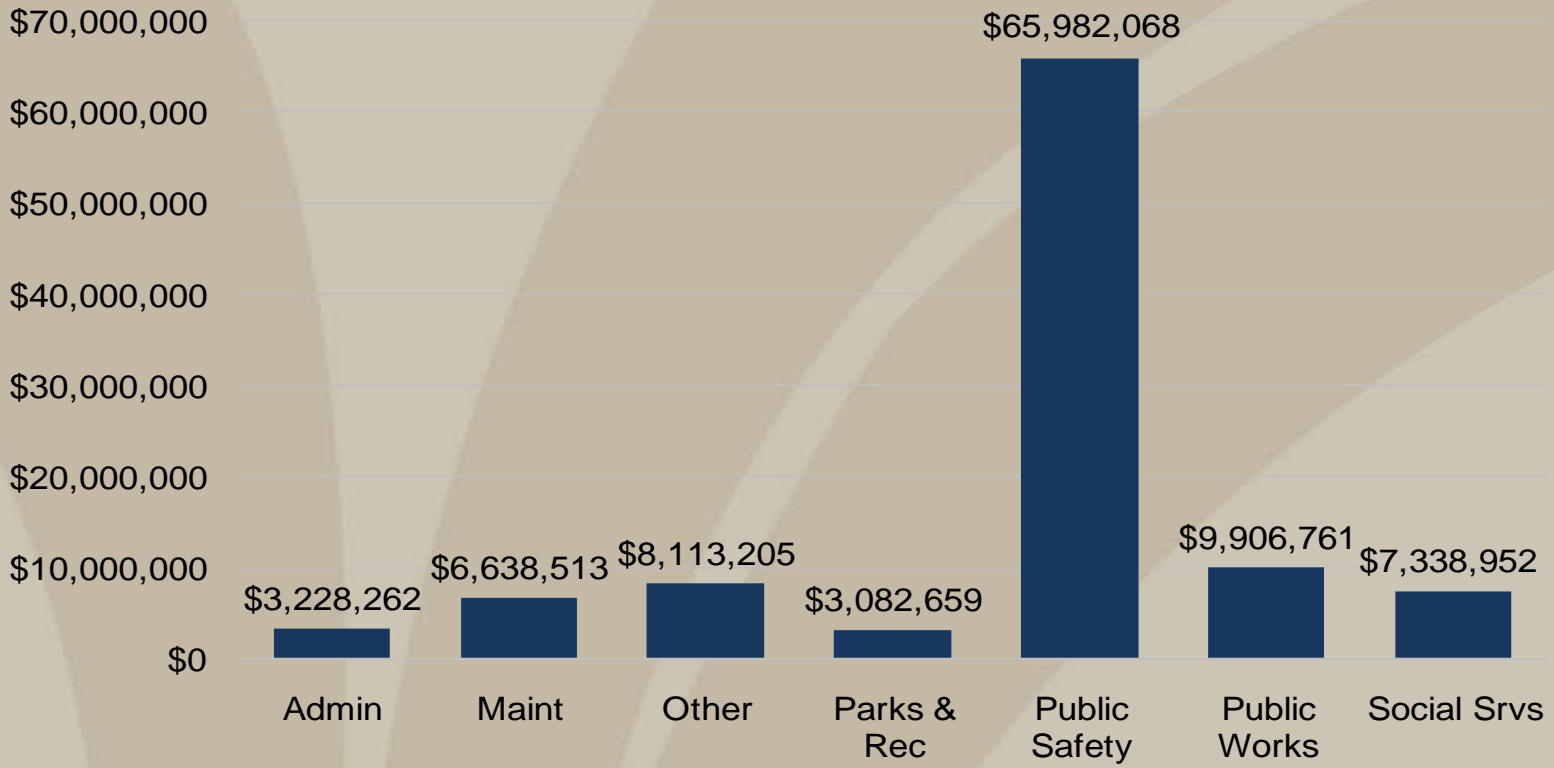
Responsibilities

- Purchase LODA coverage for all paid and volunteer public safety/emergency responders (§9.1-400 et seq. and state budget language)
- Pay for expenses associated with line of duty death and injuries to vol. firefighters (§27-41 et seq.)
- Manage and record rosters of all volunteer firefighters with Circuit Court Clerk (§27-42)

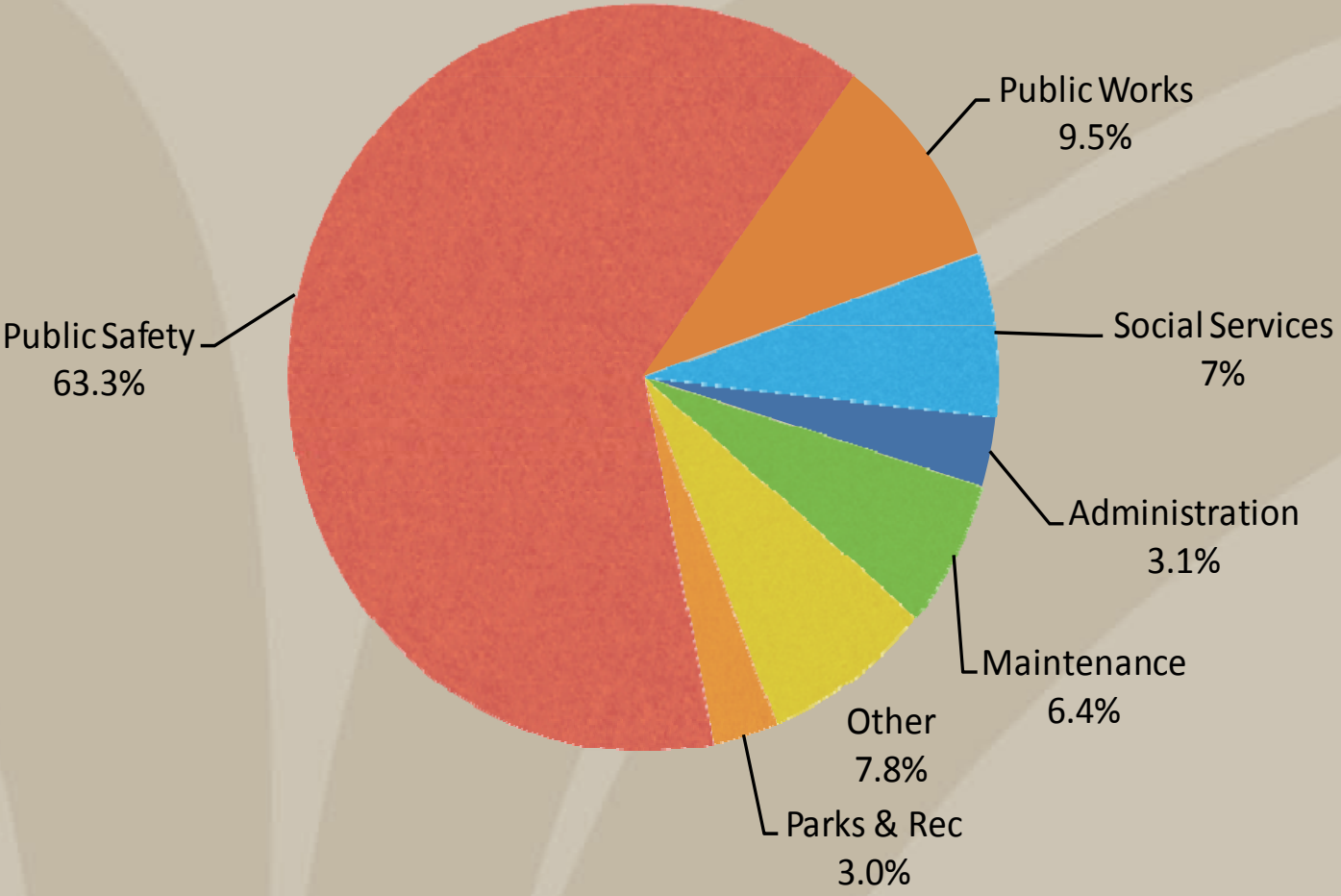
WC Claims Frequency



WC Claims Severity (cost of claims)



Claims by Department



Recommendations – Paid LODA Staff

- Reporting claims
 - Establish process for handling claims, similar to WC
 - Establish process for filing claims with VRS
- Communication
 - Most LODA claims have corresponding WC claim
 - Coordinate existing claim info with WC provider
 - Gather claim information prior to submission
 - Establish process for tracking LODA claimants/wages
 - Establish LODA training when hired and every 2 years

Recommendations – LODA Vols

- Provide Insurance/Coverage for Volunteers
 - **Locality needs to be the buyer**
 - Required to pay medicals for injuries/death
 - Control claims and contain cost
 - Access to valuable claims data
 - Purchase workers' comp and excess accident and sickness coverage; or
 - Purchase accident and sickness coverage
 - VACORP/VFIS Partnership

Recommendations - Vols (continued)

- Manage and Record Volunteer Rosters
 - Establish eligibility criteria for all vols
 - Consider fitness for duty
- Reporting claims
 - Establish point of contact and process for handling claims, similar to WC/A&S
 - Establish process for filing claims with VRS, ensuring related claims info is included

Recommendations - Vols (continued)

- **Communication**
 - Claims may have corresponding WC/A&S claim
 - Prior to claims submission, work with provider to gather existing claim information
 - Provide information with original claim report
 - Establish process to assist with tracking LODA claimants
 - Provide LODA training when begin serving and every 2 years

Conclusion

- Locality needs to be the **buyer** of workers' comp and/or accident and sickness coverage for volunteers
- Establish internal claims procedures
- Work with providers before reporting claim
- Establish process to keep in touch with LODA claimants
- Ongoing Training



Questions

For additional information, please contact
Stephanie Heintzleman or Chris Carey
VACORP
844-986-2705 or info@riskprograms.com



**AN ACCIDENT & SICKNESS INSURANCE PROPOSAL
PREPARED FOR:**

FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION
1080 COVERSTONE DRIVE
WINCHESTER, VA 22602

PRESENTED BY: LD&B INSURANCE & FINANCIAL SERVICES
PO BOX 716
MOUNT JACKSON, VA 22842

DATE PREPARED: May 11, 2017

This proposal is valid for 90 days.

Additional Entity Summary

Included: CLEAR BROOK VOLUNTEER FIRE & RESCUE, INC
GAINESBORO FIRE COMPANY
GORE VOLUNTEER FIRE COMPANY
GREENWOOD VOLUNTEER FIRE AND RESCUE, INC
MIDDLETOWN VOLUNTEER FIRE AND RESCUE COMPANY, INC
MILL WOOD STATION VOLUNTEER FIRE AND RESCUE COMPANY #21, INC
NORTH MOUNTAIN VOLUNTEER FIRE COMPANY
REYNOLDS STORE VOLUNTEER FIRE AND RESCUE COMPANY #20
ROUND HILL VOLUNTEER FIRE DEPARTMENT, INC
STAR TANNERY VOLUNTEER FIRE DEPARTMENT
STEPHENS CITY FIRE AND RESCUE COMPANY, INC

Prepared For: FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

VOLUNTEER BASIC BENEFITS	Quote Number:	87420
Loss of Life Benefits		
Accidental Death Benefit Amount		\$100,000
Seat Belt Benefit Amount.....		\$25,000
Safety Vest Benefit Amount.....		\$25,000
Military Death Benefit Amount		\$15,000
Illness Loss of Life Benefit Amount.....		\$100,000
Dependent Child & Education Benefit Amount	Per Dependent Child	\$30,000
Spousal Support & Education Benefit Amount		\$15,000
Memorial Benefit Amount		\$5,000
Dependent Elder Benefit Amount	Per Dependent Elder	\$5,000
Repatriation Benefit Amount.....		\$2,500
Lump Sum Living Benefits		
Accidental Dismemberment & Paralysis Benefit.....	Principal Sum	\$100,000
Vision Impairment Benefit.....	Principal Sum	\$100,000
Injury Permanent Impairment Benefit	Principal Sum	\$100,000
Heart Permanent Impairment Benefit	Principal Sum	\$100,000
Illness Permanent Impairment Benefit.....	Principal Sum	\$100,000
Cosmetic Disfigurement Resulting from Burns Benefit.....	Principal Sum	\$100,000
HIV Positive Lump Sum Living Benefit	Principal Sum	\$100,000
Weekly Income Benefits		
Total Disability Benefit Weekly Amount (first 28 days)		\$750
Total Disability Benefit Maximum Weekly Amount (after 28 days)		\$750
Total Disability Minimum Weekly Amount.....		\$188
Partial Disability is equal to 50% of Total Disability Benefit Limit		
Occupational Retraining Benefit	Maximum Amount	\$20,000
Weekly Injury Permanent Impairment (Lifetime) Benefit		Included
Medical Expense Benefits		
Benefits Paid: Excess of Workers' Comp		
Medical Expense Benefit	Maximum Amount	\$50,000
Cosmetic Plastic Surgery Benefit.....	Maximum Amount	\$25,000
Post-Traumatic Stress Disorder Benefit.....	Maximum Amount	\$25,000
Critical Incident Stress Management Benefit.....	Maximum Amount	\$25,000
Family Expense Benefit Amount.....	Per Day	\$100
Family Bereavement & Trauma Counseling Benefit.....	Per Person	\$1,000
Transition Benefit.....		Included
Felonious Assault Benefit.....	Amount	Included
Home Alteration & Vehicle Modification Benefit.....	Maximum Amount	\$50,000
Volunteer Basic Premium for 1 Year		\$34,804

Prepared For: FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

VOLUNTEER OPTIONAL BENEFITS	Quote Number:	87420	
(ANNUAL PREMIUM SHOWN)	Limit	Premium	
Weekly Hospital Benefit Amount	Not Incl.		
First Week Total Disability Benefit Amount	Not Incl.		
Coordinated 28 Day Total Disability Benefit Amount.....	Not Incl.		
Weekly Injury Permanent Impairment COLA.....	Not Incl.		
Extended Total Disability Benefit.....	Included		\$1,518
Long-Term Total Disability Benefit	Included		\$4,653
Long-Term Total Disability COLA.....	Included		\$2,794
Extra Expense Benefit			
Extra Expense Benefit Monthly Amount	Not Incl.		
Extra Expense Benefit Maximum Amount	Not Incl.		
24-Hour Accident Benefit – Injury Only	Not Incl.		
Off-Duty Accident Benefit – Injury Only	Not Incl.		
Organized Team Sports Benefit Rider			
Accidental Death & Dismemberment Benefit Amount*	Not Incl.		
Total Disability Benefit Maximum Weekly Amount*	Not Incl.		
Medical Expense Benefit Maximum Amount*	Not Incl.		
Policy Amendment Rider	Not Incl.		

* Since these benefits are based on exposures (e.g. number of persons, type of activity, type of league) premium may vary annually based on differences in exposure.
Please Note: Coverage provided under the optional 24-Hour / Off-Duty AD&D benefit requires a Roster listing the covered members.

Total Volunteer Basic and Optional:	
Premium for 1 Year	\$43,769

NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

Executive Offices: 175 Water Street, 18th Floor, New York, NY 10038
(212) 458-5000

(a capital stock company, herein referred to as the Company)

APPLICATION FOR BLANKET ACCIDENT AND SICKNESS INSURANCE

Application for a plan of accident and sickness is hereby made by: FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

(Name of Participating Organization)

to National Union Fire Insurance Company of Pittsburgh, Pa. for coverage under Blanket Accident and Sickness Master Policy as described in Quote-Number _____ a copy of which is attached to and made a part of this application.

Policy Effective Date: _____ at 12:01 A.M. in your time zone

Customer Number: C10954

Policy Termination Date: _____ at 12:01 A.M. in your time zone

Payment Plans: 1 Year – Annual
 1 Year – Semi-Annual (\$1,500 policy minimum)

The following changes in limits or coverage from the above mentioned Quote-Number are hereby requested:

The above named entity hereby acknowledges that the changes shown above may result in a change of premium from that which was previously quoted.

The above named entity hereby understands that this application for accident and sickness coverage is subject to approval of the Company.

ANY PERSON WHO, WITH THE INTENT TO DEFRAUD OR KNOWING THAT HE IS FACILITATING A FRAUD AGAINST AN INSURER, SUBMITS AN APPLICATION OR FILES A CLAIM CONTAINING A FALSE OR DECEPTIVE STATEMENT MAY HAVE VIOLATED STATE LAW.

(Signed by Authorized Representative)

(Title of Authorized Representative)

Signed by Licensed Resident Agent
(Where Required by law)

(Date)

Why Accident and Sickness Coverage?

The VFIS Accident and Sickness policies provide insurance protection to help with the expenses of an unexpected injury or illness a member may suffer as a result of participation in Covered Activities of emergency service work. These expenses can be from medical expenses, lost income due to disability, or other financial losses which affect a member or their family.

The National Fire Protection Association reported 68,085 emergency service personnel injuries in 2015¹. Despite this statistic many emergency service members continue to believe that accidents only happen to others or that Workers' Compensation will meet all their financial needs in the event of injury, illness or even death. This is simply not always the case.

Even in states with generous Workers' Compensation benefits, there can be gaps in coverage. Common gaps are caused by waiting and retroactive periods, maximum disability income benefit limits, and pre-existing condition limitations such as heart or circulatory malfunction. In addition, benefits for fundraising events, junior members, auxiliary members, and trustees or directors may not be covered.

For over 45 years, VFIS has been offering insurance coverage which has helped to insure emergency service personnel fill the coverage gaps for the financial impact of unexpected illness or injury while performing duties on behalf of the Emergency Service Organization. As the hazards of emergency service work have changed and evolved, our program has also evolved to keep pace with them. That's why VFIS is America's leading provider of insurance products to Emergency Service Organizations and is widely considered the premier provider of accident and sickness insurance protection throughout the United States and Canada.

¹ *National Fire Protection Association Journal, Nov./Dec. 2016.*

Preface

This proposal provides an abbreviated description of the benefits available under the VFIS Accident and Sickness policies underwritten by National Union Fire Insurance Company of Pittsburgh, Pa. For a complete description of the coverages, please refer to the policy for your state. In all cases, the actual policy governs coverage.

We, us, or ours in this proposal refers to National Union Fire Insurance Company of Pittsburgh, Pa.

All benefits described in this proposal must arise out of and result from an Insured Person's participation in a Covered Activity. The term "member" used throughout this proposal refers to an Insured Person.

Throughout this proposal, key items such as policy definitions and benefit tables are included in text boxes for your ease of reference. Capitalized terms are defined in the policy. The actual policy providing benefits will be issued, and will contain reductions, limitations, exclusions, and termination provisions.

Coverage may vary by state. Refer to policy for specific coverage language and benefit amounts.

Risk Management

Emergency Service Organizations are faced with many challenges. They are responsible for protecting lives and property in an ever changing environment. Much time is spent dealing with complex financial and legal aspects of your organization.

You have requested this Accident and Sickness insurance proposal from VFIS to help cover your members. Although well known for our specialized insurance products, VFIS is equally recognized as the national leader in providing risk management services to help our clients identify and reduce their exposure to loss.

Your most important responsibility extends to the health and safety of your personnel. As part of VFIS's commitment to help you with this responsibility, we have developed a comprehensive series of training and educational programs that are provided at little or no cost to clients who purchase our insurance products. While insurance coverage is designed to transfer financial responsibility of loss, it is just as important that we offer resources to help you potentially prevent a loss from occurring or if it does occur, limit its impact.

Following are a few of the education and training programs that VFIS provides, which may be useful to help protect your personnel. We would be happy to help you implement any of these programs. Please contact VFIS to get started.

We are here to help.

VFIS Patient Handling addresses proper EMS patient movement, partner pairing, maximum unassisted lifting weights and limitations of equipment. The program includes an instructor's guide, participant manual, a CD-ROM and video. This program will help your organization provide training to minimize strains and sprains while lifting.

The **VFIS Infectious Disease Program** is available to assist you in the development and implementation of your administrative and operational infection control program. The program includes an instructor's guide and participant manual.

The **VFIS Emergency Vehicle Driver Training Program** is available to provide the basis for your driver training program. The program includes an instructor's guide, participant manual, CD-ROM for PowerPoint, and competency course video. VFIS Risk Control Communiqués on Intersections, Response Speed, and Warning Devices are also available to help your organization develop standard operating guidelines.

As a VFIS client, you may request these training resources which are available at no charge.

Visit vfis.com today.

Who is Covered Under the Accident and Sickness Program?

Coverage is provided for all membership classes including auxiliary members, junior members, members-in-training, officers, directors, trustees and administrative personnel.

Non-member volunteers asked by the organization to help in non-emergency events (e.g. fundraising) are also covered.

Deputized bystanders are covered at the time of the emergency while participating in the emergency.

Benefits do not change based on membership class. For example, junior members are entitled to the same benefits as fully trained emergency response volunteers.

Benefits are also available for career members for an additional premium.

Insured Person(s) – means any officially designated member of the **Policyholder** and/or **Participating Organization** while acting as:

- (1) a volunteer member for the **Policyholder** and/or **Participating Organization**;
- (2) any junior member or member in training;
- (3) any commissioner, director, trustee or other similar position associated with the **Policyholder** and/or **Participating Organization**;
- (4) any bystander deputized at the time of the emergency by an official of the **Policyholder** and/or **Participating Organization** to assist in an emergency, but only during the actual emergency;
- (5) any auxiliary member;
- (6) any non-member who is requested to participate by the auxiliary or **Policyholder** and/or **Participating Organization**;
- (7) any member who receives remuneration for on-call duty or out of pocket expenses and
- (8) **Administrative Personnel**;

Subject to the following:

An **Insured Person** will not include a **Paid Employee** while acting within the scope of his or her employment unless the policy is specifically endorsed to provide coverage for career members, except for **Administrative Personnel**.

Paid Employee(s) – means a person who receives compensation and works an average of 25 hours or more per week for the **Policyholder** and/or **Participating Organization**. The time frame used to determine the average hours or the salaried schedule will be the same time frame used to calculate the **Average Weekly Wage**. **Paid Employee** does not include **Administrative Personnel**.

When Does Coverage Apply?

Coverage is provided when a member performs any normal duty of the emergency service organization when under the direction of an officer, whether it is an emergency or non-emergency duty.

Travel to and from these duties is covered.

Good Samaritan Acts are also covered.

Most non-league sport activities held on behalf of and for the benefit of the department are covered. We do not provide benefits for football, hockey, lacrosse, soccer, boxing events, rugby or martial arts.

League Sports can be covered but will require a separate rider purchased in addition to the base policy.

Covered Activity – means any activity, including travel directly to and from such activity, which is a normal duty of an **Insured Person**, including any:

- (1) emergency response for fire suppression and rescue or emergency medical activity;
- (2) training exercise which simulates an emergency and where active physical participation is required;
- (3) **Firematic Events or Contests**;
- (4) class room training;
- (5) fund-raising activities including athletic activities solely for the purpose of raising funds for the **Policyholder** and/or **Participating Organization** or other non-profit organization when such fund-raising is performed as an activity of the **Policyholder** and/or **Participating Organization**, except any form of football, hockey, lacrosse, soccer, boxing, rugby or martial arts;
- (6) official functions attended primarily by members of the **Policyholder** and/or **Participating Organization** for which the purpose is to further the business of the **Policyholder** and/or **Participating Organization** (i.e. installation dinners, banquets, etc.);
- (7) official conventions, conferences or meetings of emergency fire, rescue or medical personnel attended by the **Insured Person** on behalf of the **Policyholder** and/or **Participating Organization** including personal travel and activities related to attending such convention, conference or meeting;
- (8) participation in pre-approved covered athletic events or programs conducted on the premises of the **Policyholder** and/or **Participating Organization**;
- (9) authorized public safety education events; and
- (10) administrative or maintenance duties.

Under no circumstances is there coverage for participation in the athletic events listed in Exclusion number 9.

The **Covered Activity** must be performed at the direction, or with the knowledge, of an officer of the **Policyholder** and/or **Participating Organization**, unless immediate action is required of the **Insured Person** at the scene of an emergency not on behalf of the **Policyholder** and/or **Participating Organization** or any other organization.

DEATH BENEFITS

Accidental Death or Illness Loss of Life

We will pay a Death Benefit when a member dies as a result of an Injury or Illness that occurs:

- a. during a specific Covered Activity; or
- b. due to a covered Injury or Illness; or
- c. due to a heart attack or stroke within 48 hours of an emergency response or training exercise requiring active physical participation.

Injury(ies) – means accidental bodily injury sustained by the **Insured Person**:

- (1) during and resulting from an **Insured Person's** participation in a specific **Covered Activity** while coverage under this policy is in force as to the **Insured Person**;
- (2) which directly (independent of sickness, disease, mental incapacity or any other cause) causes a loss to the **Insured Person**; and
- (3) which is not otherwise defined as an **Illness**.

The term **Injury**, for the purposes of this policy, will not include human immunodeficiency virus (HIV), acquired immune deficiency syndrome (AIDS) or AIDS related complex (ARC), or any heart or circulatory malfunction.

Illness(es) – means any disease, sickness, or infection of an **Insured Person** while coverage under this policy is in force as to the **Insured Person**. The **Illness** must:

- (1) manifest itself during a specific **Covered Activity** with the result that the **Insured Person** interrupts his or her participation in such **Covered Activity** in order to receive immediate **Medical Treatment**; or
- (2) directly result from participation in a **Covered Activity** and also result in the **Insured Person** receiving **Medical Treatment** within 48 hours of participation in such **Covered Activity**. The requirement that **Medical Treatment** be received within 48 hours is waived for **Infectious Diseases**; or
- (3) **Illness** also includes the **Mandatory Quarantine** of an **Insured Person**.

No Illness Loss of Life Benefit will be payable if an Accidental Death Benefit is payable under the policy, or if, as a direct result of participation in the same Covered Activity, an HIV Positive Benefit was paid to the member under the policy.

Seat Belt Benefit

We will pay an additional amount if a member was wearing a properly fastened seat belt at the time of a motor vehicle accident which caused death.

Safety Vest Benefit

We will pay an additional amount if a member was wearing an approved safety vest and death occurs when struck as a pedestrian at a motor vehicle accident or while directing traffic.

Military Death Benefit

We will pay a Death Benefit if a Covered Person's death occurs due to bodily injury while serving in the United States Military or their respective Guard or Reserve units. Death must occur within 12 months.

Covered Person - means all members who are listed on the **Policyholder** and/or **Participating Organization's** roster. The roster will be maintained and periodically updated by the **Policyholder** and/or **Participating Organization**. The roster will be kept on file by the **Policyholder** and/or **Participating Organization**.

Dependent Child And Education Benefit

If a Death Benefit is payable, We will pay an additional benefit for each surviving Dependent Child which can be used for anything at the payee's discretion, including costs for education, living expenses, grief counseling, etc.

Dependent Child - means any unmarried child of the **Insured Person** who was dependent upon the **Insured Person** and either claimed on the **Insured Person's** most recent or final federal tax return, or was dependent as a result of a legally enforceable agreement filed with a court or other administrative body.

Spousal Support And Education Benefit

If a Death Benefit is payable, We will pay an additional benefit to the surviving spouse of a married member. This benefit can be used for anything at the spouse's discretion including education, final expenses, grief counseling, etc.

Memorial Benefit

If a Death Benefit is payable, then the deceased member's department will receive an additional lump sum benefit. This benefit can be used for anything at the department's discretion, such as final expenses incurred by the department, establishing a memorial or trust fund or financial assistance to beneficiaries. This benefit is payable for each such death.

Dependent Elder Benefit

If a Death Benefit is payable, We will pay a benefit for each surviving Dependent Elder.

Dependent Elder - means any parent, parent-in-law, grandparent, grandparent-in-law, great grandparent or great grandparent-in-law of the **Insured Person** who was dependent upon the **Insured Person** and claimed on the **Insured Person's** final federal tax return.

Repatriation Benefit

If a Death Benefit is payable, We will pay the expense to transport the deceased member when their body is beyond a 30 mile radius from their current primary residence at the time of death resulting from a Covered Activity.

LUMP SUM LIVING BENEFITS

Accidental Dismemberment And Paralysis Benefit

If a member sustains a covered Injury and suffers dismemberment or paralysis, a lump sum benefit will be payable based on the extent of the Injury.

Accidental Dismemberment and Paralysis Chart

<u>For Loss of:</u>	<u>% of Principal Sum Payable</u>
Quadriplegia	200%
Paraplegia	200%
Hemiplegia	200%
Uniplegia	100%
Both Hands or Both Feet	100%
One Hand and One Foot	100%
Entire Sight of Both Eyes	100%
One Hand and Entire Sight of One Eye	100%
One Foot and Entire Sight of One Eye	100%
Speech and/or Hearing	100%
One Arm or One Leg	100%
One Hand or One Foot.....	50%
Entire Sight of One Eye	50%
Both Thumbs	50%
One Thumb.....	25%
Each Joint of a Finger or Toe.....	10%

Vision Impairment Benefit

If a member sustains a covered Injury which causes permanent vision impairment, a lump sum will be payable to the member based on the extent of the Injury. This chart shall apply separately to each eye.

Vision Impairment Chart

<u>Vision Impairment</u>	<u>% of Vision Impairment Benefit Payable Per Each Eye</u>
20/20.....	0.00%
20/30.....	2.75%
20/40.....	5.50%
20/50.....	8.25%
20/60.....	11.00%
20/80.....	16.50%
20/100.....	22.00%
20/120.....	28.00%
20/150.....	36.00%
20/180.....	44.50%
20/200 or poorer.....	50.00%

In no event will benefits be paid for both Vision Impairment Benefit and Accidental Dismemberment and Paralysis Benefit for an Injury to the same eye sustained while participating in the same Covered Activity.

Permanent Damage - means with reference to the eyes, irreparable **Injury** which results in permanently impaired vision, but not in total and irrecoverable loss of sight.

Injury Permanent Impairment Benefit

A lump sum benefit will be paid to any member who suffers a Permanent Impairment as a result of an Injury. An impairment value is assigned after the member has reached maximum medical rehabilitation, and the member's medical condition is considered stable or non-progressive.

To calculate the benefit paid, the Physician uses the "Guides to the Evaluation of Permanent Impairment" published by the American Medical Association to determine the impairment rating.

If a member has an Injury resulting in Quadriplegia, Paraplegia or Hemiplegia, 200% of the Principal Sum is payable. Uniplegia will be paid at 100% of the Principal Sum.

Benefits for an Injury due to a Permanent Impairment paid under this provision will be in addition to any Accidental Dismemberment Benefit or Vision Impairment Benefit paid or payable under the policy. However, in no event will the total amount of benefits payable as a result of any one accident exceed 100% of the largest Principal Sum shown in the Schedule for these benefits, unless:

- (1) the Permanent Impairment rating for an Injury is 90% or higher in which case 125% of the Principal Sum is payable, or
- (2) an Injury resulting in Quadriplegia, Paraplegia or Hemiplegia, in which case 200% of the Principal Sum is payable.

Permanent Impairment - means a medical condition which is a physical or functional abnormality or loss, which remains after the maximum medical rehabilitation has been achieved, and which is considered stable or non-progressive by the **Physician** at the time an evaluation is made.

Physician(s) - means any duly licensed medical practitioner:
 (1) who is acting within the scope of his or her license; and
 (2) who is not the **Insured Person** or an **Immediate Family Member**.

Heart Permanent Impairment Benefit

This lump sum benefit is payable if a member suffers a Heart Permanent Impairment which results in at least 26 weeks of Total Disability.

Heart Permanent Impairment Benefit Chart

Left Ventricular Ejection Fraction	New York Heart Association Functional Classification	Heart Permanent Impairment Benefit Due
26 to 30% function	Class II	25%
26 to 30% function	Class III or IV	50%
21 to 25% function	Class II or III	50%
21 to 25% function	Class IV	75%
Less than 21% function	Class II or III	75%
Less than 21% function	Class IV	100%

The benefit due is calculated by multiplying the benefit percentage due and the Principal Sum. The benefit is further modified by the member's age on the date of the heart impairment, according to the following table:

- Age 40 or less – 125% of the amount payable
- Age 41 to 65 – 75% of the amount payable
- Age 66 or over – 50% of the amount payable

No benefit is payable if a member had a pre-existing Left Ventricular Ejection Fraction of 35% or lower prior to the Covered Activity causing the Heart Permanent Impairment.

Heart Permanent Impairment - means a medical condition which is a physical and functional abnormality or loss as a consequence of an **Insured Person** sustaining a heart impairment as a result of a **Covered Activity**, resulting in:

- (1) a "Left Ventricular Ejection Fraction" of 30% or less; and
- (2) a "New York Heart Association Functional Classification" of II, III, or IV; and
- (3) at least 26 weeks of **Total Disability**.

Left Ventricular Ejection Fraction - means a clinically used measure of the percentage of blood the heart is able to eject from the left ventricle.

New York Heart Association Functional Classification is a standard measurement of how heart function affects activities of daily living. Below is a summary of the New York Heart Association Classification:

- I. No symptoms and no limitation in ordinary physical activity.
- II. Mild symptoms and slight limitation during ordinary activity. Comfortable at rest.
- III. Marked limitation in activity due to symptoms, even during less-than-ordinary activity. Comfortable only at rest.
- IV. Severe limitations. Experiences symptoms even while at rest.

Illness Permanent Impairment Benefit

If an Illness to a member results in 260 weeks of Total Disability Benefits, the following percentage of the Illness Permanent Impairment Benefit shown in the schedule will be payable:

- 50% If the member is unable to return to their occupation.
- 75% If the member is unable to return to any Gainful Occupation.
- 125% If the member has been approved or, if not eligible, otherwise meets the eligibility criteria for Social Security disability benefits.

If a member has received a Heart Permanent Impairment Benefit and later becomes eligible for payment under this benefit for the same condition, the amount payable under this benefit is reduced by the amount previously paid under the Heart Permanent Impairment Benefit. The percentages shown above will also apply to the total amount payable.



Cosmetic Disfigurement Resulting from Burns Benefit

If a member suffers a cosmetic disfigurement due to a burn classified as a full thickness or third degree burn, as a result of an Injury, We will provide a lump sum benefit to the member.

The payment amount is based on the amount of surface area and body part burned. Burns to body parts that are more visible will result in a higher benefit than burns occurring to less visible body parts.

Cosmetic Burn Chart

Body Part	Area Classification	Maximum Allowable % for Area Surface Burned	Maximum % of Cosmetic Disfigurement from Burns Principal Sum
Face, Neck, Head	11	9.0%	100%
Hand and Forearm (Right or Left)	5	4.5%	22.5%
Upper Arm (Right or Left)	3	4.5%	13.5%
Torso (Front or back)	2	18.0%	36.0%
Thigh (Right or Left)	1	9.0%	9.0%
Lower Leg (Below Knee) (Right or Left)	3	9.0%	27.0%

Example using the Cosmetic Burn Chart

- (a) if 100% of the surface of the right hand and forearm were burned the benefit would be $5 \times 4.5\% = 22.5\%$ of the Cosmetic Disfigurement Resulting from Burns Principal Sum payable; or
- (b) if 50% of surface of the right hand and forearm were burned the benefit would be $5 \times 2.25\%$ (which is 50% of 4.5) = 11.25% of the Cosmetic Disfigurement Resulting from Burns Principal Sum payable.

If the **Insured Person** suffers burns in more than one area as a result of any one accident, benefits will not exceed more than 100% of the Cosmetic Disfigurement Resulting from Burns Principal Sum.

Any Cosmetic Disfigurement Resulting from Burns Benefit paid or payable under this policy will be in addition to any Accidental Dismemberment Benefit, Injury Permanent Impairment, Heart Permanent Impairment, or Illness Permanent Impairment Benefit paid or payable under this policy. However, in no event will the total amount of benefits payable as a result of any one accident exceed 100% of the largest Principal Sum shown in the **Schedule** for these benefits.

HIV Positive Lump Sum Living Benefit

If a member contracts Human Immunodeficiency Virus (HIV) as a direct result of participation in a specific Covered Activity a lump sum benefit is payable to the member.

If either the Illness Loss of Life Benefit or the Illness Permanent Impairment Benefit is payable and the HIV Positive Lump Sum Living Benefit is also payable, only the largest lump sum amount will be paid.

HIV Positive - means the presence of **HIV** antibodies in the blood of an **Insured Person** as substantiated through both a positive screening test (enzyme-linked immunosorbent assay, ELISA) and a positive supplemental test such as Western Blot. All such tests must be approved by the Food and Drug Administration (FDA) with the interpretation of positivity as specified by the manufacturer(s).

WEEKLY INCOME BENEFITS

Total Disability Benefit/Weekly Income Benefit

If a member is unable to perform all of the material and substantial duties of their own occupation because of an Injury or Illness, We will pay the Total Disability Weekly Income Benefit.

Total Disability, Totally Disabled - means,

- (1) For an **Insured Person** with an occupation producing wages as described in the definition of **Average Weekly Wage**, the inability to perform all of the material and substantial duties of his or her own occupation.
- (2) If the **Insured Person** does not have an occupation producing wages as described in the definition of **Average Weekly Wage, Total Disability, Totally Disabled** means:
 - (a) the inability to perform all of the material and substantial duties of an occupation for which the **Insured Person** is qualified by reason of education, training, or experience; or
 - (b) the inability to perform all of the regular activities of the **Insured Person** prior to the covered **Injury** or **Illness**.

The **Insured Person** must be under the regular care of a **Physician** during **Total Disability**.

- **First 28 Days of Total Disability**

For the first 28 days of Total Disability, the Total Disability Benefit Amount selected will be paid regardless of the amount of lost income and is not coordinated with income from other sources (e.g. Workers' Compensation).

- **After 28 Days of Total Disability**

We will pay up to 100% of the member's pre-disability average income not to exceed the weekly benefit amount shown in the Schedule. The amount payable will be offset by Other Valid and Collectible Insurance or payable Workers' Compensation.

Other Valid and Collectible Insurance – means any:

- (1) group plan, program, or insurance policy;
- (2) other group hospital, surgical or medical benefit plan;
- (3) union welfare plans or group employer or employee benefit programs;
- (4) no-fault automobile insurance plan or similar law; or
- (5) regular or disability benefits paid under a Retirement Program after the commencement of Partial Disability or Total Disability benefits under this policy.

Other Valid and Collectible Insurance will not include benefits provided by the United States Social Security Act or any individual disability insurance plans.

Retirement Program - means any normal, early, or disability retirement benefit, provided by the **Policyholder** and/or **Participating Organization**, state, union or other entity where eligibility and/or benefits are based on employment with the **Policyholder** and/or **Participating Organization**.

After 52 weeks of Total Disability, on July 1st disability benefits will increase a minimum of 5% up to 10% maximum based on the Consumer Price Index.

Payment Example for the Fifth Week of Disability:

Amount on Schedule after 28 days	\$400
Member's Average Weekly Wage:	\$1,000
Workers' Compensation Payment:	\$400
We will pay:	\$400

Based on your benefit selection, Total Disability is payable

- (1) up to two hundred sixty (260) weeks, or
- (2) up to 520 weeks under Extended Total Disability, or
- (3) up to age 70 under Long-Term Total Disability.

Partial Disability Benefit/Weekly Income Benefit

If a member is unable to perform one or more, but not all, of the duties of their own occupation because of an Injury or Illness, We will pay the Partial Disability Weekly Income Benefit shown in the Schedule for the first 28 days of Partial Disability. The calculation will be similar to the Total Disability Benefit after 28 days.

The benefit for Partial Disability is payable for up to 52 weeks.

Partial Disability, Partially Disabled - means

- (1) For an **Insured Person** with an occupation producing wages as described in the definition of **Average Weekly Wage**, the inability to perform one or more, but not all, of the material and substantial duties of his or her own occupation.
- (2) If the **Insured Person** does not have an occupation producing wages as described in the definition of **Average Weekly Wage, Partial Disability, Partially Disabled** means:
 - (a) the inability to perform one or more, but not all, of the material and substantial duties of an occupation for which the **Insured Person** is qualified by reason of education, training, or experience; or
 - (b) the inability to perform one or more, but not all, of the regular activities of the **Insured Person**.

The **Insured Person** must be under the regular care of a **Physician** during **Partial Disability**.

If 52 weeks of Total Disability has been paid and the Consumer Price Index applied to the benefit, should the member become Partial/Partially Disabled, the Consumer Price Index will be applied on July 1st to the Partial Disability Benefit at a minimum of 5% up to 10% maximum.

The definition of Illness is expanded to include Mandatory Quarantine, which allows Us to reimburse wages lost due to a government mandated quarantine intended to contain an Infectious Disease.

Mandatory Quarantine - means period of isolation intended to limit the spread of an **Infectious Disease**. The **Mandatory Quarantine** of an **Insured Person** must be ordered by appropriate medical officials while acting under the authority of the local, state or federal government.



OCCUPATIONAL RETRAINING BENEFIT

If an Injury or an Illness prevents a member from holding a Gainful Occupation, We will pay Covered Retraining Expenses. This benefit is paid if the member enrolls in an institution of higher learning or a professional or trade training program. The objective of any professional or trade training program must be to return the member to a job for which he or she is suited. The professional or trade training program must be agreed upon by Us and the member.

Gainful Occupation - means a job for which an **Insured Person** is qualified by reason of education, training or experience, which has a reasonable expectation to provide more than 85% of pre-disability earnings.

Covered Retraining Expenses includes, but is not limited to, expenses for tuition, books, and any other training materials required by the institution of higher learning or professional or trade training program.

WEEKLY INJURY PERMANENT IMPAIRMENT (LIFETIME) BENEFIT

We will pay a weekly benefit if a member suffers a Permanent Impairment of 50% or greater due to a covered Injury. The benefit is payable:

- weekly for life
- even if the member returns to work in any job
- in addition to any benefit paid or payable under the policy.

Payments begin on the 261st week of disability or 521st week if the Extended Total Disability is selected. The weekly payment is calculated by applying the impairment rating percentage to the Weekly Income Benefit received by the member on the 29th day of Total Disability.

Subsequent changes in the Permanent Impairment rating due to an Injury will not affect the Weekly Injury Permanent Impairment Benefits paid or payable.

Permanent Impairment - means a medical condition which is a physical or functional abnormality or loss, which remains after the maximum medical rehabilitation has been achieved, and which is considered stable or non-progressive by the **Physician** at the time an evaluation is made.

Example:

If the Total Disability Weekly Income Benefit payable on the 29th day of Total Disability is \$600.00 and the member's Permanent Impairment rating is 70%, the lifetime Weekly Injury Permanent Impairment Benefit would be \$420 per week ($\$600 \times 70\% = \420).

MEDICAL EXPENSE BENEFITS

Reasonable and Customary Expense – means an expense which:

- (1) is charged for treatment, supplies or medical services medically necessary to treat the **Insured Person's** condition;
- (2) does not exceed the usual level of charges for similar treatment, supplies or medical services in the locality where the expense is incurred; and
- (3) does not include charges that would not have been made if no insurance existed.

Medical Expense Benefits

If Injury or Illness causes a member to incur expenses for medical care, We will pay the cost of any Reasonable and Customary Expenses.

Medical expenses include items such as:

- medical, Hospital, or surgical treatment
- Home Health Care
- nursing services prescribed and monitored by a Physician
- Post-exposure Prophylaxis Protocol (PEP) treatment, when such treatment is advised by the attending Physician
- Infectious Disease screening tests
- Post-exposure preventive inoculations as a result of participation in a Covered Activity

Cosmetic Plastic Surgery Benefit

If a member needs skin grafting or plastic surgery because of an Injury for which Medical Expense Benefits are paid or payable, We will pay for the Reasonable and Customary Expenses of the surgery, up to the policy limit

Post-Traumatic Stress Disorder Benefit

We will pay Reasonable and Customary Expenses when a member suffers from Post-Traumatic Stress Disorder as a result of participation in a specific Covered Activity in which a Traumatic Incident occurred.

Post-Traumatic Stress Disorder - means emotional stress resulting from a **Traumatic Incident** experienced by an **Insured Person** which adversely affects the psychological and physical well-being of the **Insured Person**.

Critical Incident Stress Management Benefit

When the department requires the services of a Critical Incident Stress Management Team, We will pay the expenses incurred by the team. These expenses include meals, lodging and necessary travel.

The team must be requested and authorized by the Policyholder and needed due to a specific Covered Activity where a Traumatic Incident occurred.

Critical Incident Stress Management Team (CISMT) - means a formally organized group of mental health professionals and peer support individuals trained to provide support services to emergency service personnel. Such support services include stress debriefing, defusing, demobilization, stress education, spousal support, one-on-one interviews or on the scene support.

Traumatic Incident – means an abnormal experience, outside the range of usual human experiences and includes, but is not limited to:

- (1) line-of-duty death or serious injury to other **Insured Persons**;
- (2) a single incident having multiple casualties;
- (3) death or serious injury of a child; and
- (4) dealing with victims known to the **Insured Person**.

Family Expense Benefit

When a member is admitted as an inpatient to a Hospital for a covered Injury or Illness, We will pay a daily benefit to the member.

After such Hospital confinement, We will provide 50% of the scheduled daily benefit for each day the member participates in Out-Patient Physical Therapy. This benefit is payable for a combined maximum of 26 weeks for any one accidental Injury or Illness regardless of whether it is paid at 100% or 50%.

Family Bereavement and Trauma Counseling Benefit

We will pay this benefit if an Accidental Death or Illness Loss of Life Benefit is payable, or if a member's participation in a Covered Activity in which a Traumatic Incident occurred, requires a member's spouse, Dependent Child, or resident Immediate Family Member to require counseling.

TRANSITION BENEFIT

We will pay a weekly Transition Benefit equivalent to the last Total Weekly Disability Benefit if, while a member is receiving Total Disability benefits, they are involuntarily terminated from their regular employment and remain unemployed after Total Disability ends under this plan. This benefit is payable as long as the member remains unemployed up to a maximum of 26 weeks.

FELONIOUS ASSAULT BENEFIT

This benefit is payable if a member suffers an Injury or Illness as the result of a Felonious Assault that is directed at the member while participating in a Covered Activity.

Only one benefit is payable for all losses as a result of the same Felonious Assault.

Felonious Assault - means any willful or unlawful use of force upon the **Insured Person**:

- (1) with the intent to cause bodily injury to the **Insured Person**; and
- (2) that results in bodily harm to the **Insured Person**; and
- (3) that is a felony or a misdemeanor in the jurisdiction in which it occurs.

HOME ALTERATION AND VEHICLE MODIFICATION BENEFIT

We will pay for home alteration and vehicle modification expenses incurred within three years of the date of Injury or Illness, if a member requires alterations to their home and/or modifications to their vehicle as a direct result of a covered permanent and irrevocable loss. This benefit is payable in excess of benefits paid or payable under any Workers' Compensation act, no fault automobile insurance plan, and any Other Valid and Collectible Insurance.

Home Alteration and Vehicle Modification Expenses - means one-time expenses that:

- (1) are charged for:
 - (a) alterations to the **Insured Person's** residence that are necessary to make the residence accessible and habitable for an impaired individual; and
 - (b) modifications to a motor vehicle owned or leased by the **Insured Person** or modifications to a motor vehicle newly purchased for the **Insured Person** that are necessary to make the vehicle accessible to and/or drivable by the **Insured Person**; and
- (2) do not include charges that would not have been made if no insurance existed; and
- (3) do not exceed the usual level of charges for similar alterations and modifications in the locality where the expense is incurred;

but only if the alterations to the **Insured Person's** residence and the modifications to his or her motor vehicle are:

- (1) made on behalf of the **Insured Person**;
- (2) in compliance with any applicable laws or requirements for approval by the appropriate government authorities; and
- (3) agreed to and approved by **Us**.

OPTIONAL BENEFITS

Weekly Hospital Benefit

When a member requires inpatient hospitalization or outpatient physical therapy for either an Injury or Illness, We will pay this benefit in addition to the Weekly Income Benefit.

This benefit is payable for a maximum period of 104 weeks.

If the member is in an intensive, cardiac or critical care unit, the Weekly Hospital Benefit Amount shown in the Schedule is doubled.

First Week Total Disability Benefit

A member will receive an additional payment for the first week of Total Disability as a result of an Injury or Illness. If the member is Totally Disabled for less than one full week, We will pay a daily benefit for each day of disability. This daily benefit will be 1/7 of the scheduled weekly benefit.

This benefit is paid in addition to other weekly income benefits.

Coordinated 28 Day Total Disability Benefit

A member will receive 100% of the difference between their Average Weekly Wage, and the Total Disability Weekly Amount (first 28 days) payable under the policy plus any disability income benefits received from Workers' Compensation or similar law during the first 28 Days of Total Disability. If the member is Totally Disabled for less than one full week, We will pay a daily benefit for each day of disability. This daily benefit will be 1/7 of the scheduled weekly benefit.

Extended Total Disability Benefit

If the Extended Total Disability is shown on the Schedule the maximum Total Disability Benefit period is increased from five years (260 weeks) to 10 years (520 weeks). This benefit is payable if the member is Totally Disabled due to an Injury or Illness. Total Disability Definition continues to apply to your own occupation.

Long-Term Total Disability Benefit

If the Long-Term Total Disability Benefit is shown on the Schedule the Total Disability Benefit is payable to age 70. This benefit is payable if a member is Totally Disabled due to an Injury or Illness.

Long-Term Total Disability – means

- (1) For an **Insured Person** with an occupation producing wages as described in the definition of **Average Weekly Wage** at the time **Total Disability** benefits become payable, **Long-Term Total Disability** means the inability to perform all of the material and substantial duties of any **Gainful Occupation**.
- (2) For an **Insured Person** who did not have an occupation producing wages as described in the definition of **Average Weekly Wage** at the time **Total Disability** benefits become payable, **Long-Term Total Disability** means:
 - (a) the inability to perform all of the material and substantial duties of an occupation for which the **Insured Person** is qualified by reason of education, training, or experience; or
 - (b) the inability to perform any two of six activities of daily living of the **Insured Person**. Activities of daily living include mobility, eating, elimination, cognition, personal hygiene and dressing.

After 10 years of Total Disability the definition of disability will be based on any Gainful Occupation when the Long-Term Total Disability Benefit is provided.

Gainful Occupation - means a job for which an **Insured Person** is qualified by reason of education, training or experience, which has a reasonable expectation to provide more than 85% of pre-disability earnings.

Cost of Living Adjustment (COLA) Benefits

If Weekly Injury Permanent Impairment COLA or Long-Term Total Disability COLA is shown on the Schedule, the amount payable will be increased after benefits have been paid for at least 52 consecutive weeks. The percentage of increase, a minimum of 5% up to 10% maximum, is based on the increase in the Consumer Price Index.

Consumer Price Index - means the consumer price index published by the U.S. Department of Labor's Bureau of Labor Statistics for All Urban Consumers, All Items (CPI-U).

EXCLUSIONS

Extra Expense Benefit

After 26 weeks of a member's Total Disability due to a covered Injury or Illness, the member will receive the Extra Expense Benefit Monthly Amount. This benefit will cease when the member is no longer Totally Disabled, or the maximum amount shown in the schedule is paid.

Organized Team Sports Rider

This benefit provides accidental death, accidental dismemberment, total disability, or medical expense benefits if death or Injury to a member results from participation in (including travel directly to and from) a specific organized team league event, including a game or practice.

OPTIONAL 24-HOUR or OFF-DUTY ACCIDENT BENEFITS

For 24-Hour and Off-Duty Accident Benefits, Covered Person means:

Covered Person - means all members who are listed on the **Policyholder** and/or **Participating Organization's** roster. The roster will be maintained and periodically updated by the **Policyholder** and/or **Participating Organization**. The roster will be kept on file by the **Policyholder** and/or **Participating Organization**.

24-Hour Accident Benefit – Injury Only

This benefit provides a lump sum amount if a Covered Person dies or suffers dismemberment, vision loss or paralysis due to bodily injury. This benefit is paid if death, dismemberment, vision loss or paralysis occurs during a Covered Activity or an off-duty activity.

Off-Duty Accident Benefit – Injury Only

This benefit provides a lump sum amount if a Covered Person dies or suffers dismemberment, vision loss or paralysis due to bodily injury. This benefit is paid only if death, dismemberment, vision loss or paralysis does not occur during a Covered Activity.

Please note: Coverage provided under the optional 24-Hour or Off-Duty Benefits cannot be issued until a roster listing the covered members is submitted.

We will not cover any loss caused by or resulting from:

- (1) suicide or any attempt at it; or intentionally self-inflicted injuries;
- (2) injuries that happen while flying except:
 - (a) as a passenger on a commercial aircraft;
 - (b) as a passenger on any aircraft while taking part in a Covered Activity;
- (3) injuries that happen while flying as a crew member or during parachute jumps from the aircraft;
- (4) war or any act of war, whether declared or undeclared;
- (5) mental or emotional disorders, except as specifically provided for covered Post-Traumatic Stress Disorder;
- (6) treatment of alcoholism or drug addiction and any complications arising from it, except loss caused by Injury sustained during and resulting from a Covered Activity;
- (7) illness, except as provided by the policy;
- (8) military service of any state or country;
- (9) any form of football, hockey, lacrosse, soccer, boxing, rugby and martial arts;
- (10) any league sports event, except as covered under the Organized Team Sports Rider; or
- (11) Cancer.

This is only a brief description of the coverage(s) available under policy series V50000. The policy contains reductions, limitations, exclusions and termination provisions. Full details of the coverage are contained in the policy. If there are any conflicts between this document and the policy, the policy shall govern. Insurance underwritten by National Union Fire Insurance Company of Pittsburgh, Pa., a Pennsylvania insurance company, with its principal place of business at 175 Water Street, 15th Floor, New York, NY 10038. It is currently authorized to transact business in all states and the District of Columbia. NAIC No. 19445.



VACORP

2017-2018

**Workers' Compensation Coverage Proposal
for**

Frederick County Volunteer Fire and EMS



For additional information, contact:
Stephanie Heintzleman
1315 Franklin Road SW
Roanoke, VA 24016
Phone: (844) 986-2705

Presented: April 5, 2017

Package coverages, terms, conditions and exclusions are only briefly outlined. For complete provisions please refer to the coverage contract.



VACORP

**We provide the most extensive coverage and service
at stable and extremely competitive pricing.**

Why VACORP?

Member-Owned, Member Governed

VACORP provides coverage and risk management expertise to local government entities throughout Virginia. By pooling risks, members enjoy the benefits of comprehensive coverage, cost savings, and price stability. Unlike a commercial carrier, VACORP is governed by a Supervisory Board that is comprised of pool members that have a common interest. As a member governed organization, VACORP knows and understands its members' needs and has a proven record of quickly responding to the changes in state laws and mandates.



Services and Resources

VACORP uses its expertise to custom design services to meet the specific needs of each member, including risk management consultations and on-site trainings.

- Customized risk management programs designed specifically for each member based on claims/risks
- Hot topic workshops presented in various regions across Virginia
- Case Management services provided by nursing professionals
- Medical Bill Review to ensure cost effective treatment for injured employees
- Nurse triage services available by trained professionals
- Live and recorded training webinars
- Online Training Courses



VACORP is pleased to provide this information. Coverage details are provided in the proposal documents. Please let us know if you need additional information.



Workers' Compensation

- VACORP provides the most affordable and responsive Workers' Compensation coverage available.
- VACORP provides leading medical bill review and case management services to ensure cost effective treatment and return to work for injured employees.

Coverages

Workers' compensation coverage is provided in accordance with and limited to the Virginia Workers' Compensation Act and Employers Liability.

Employers' Liability

Bodily Injury by Accident	\$1,000,000
Bodily Injury by Disease (Per Person)	\$1,000,000
Bodily Injury by Disease (Per Accident)	\$1,000,000

Classification	Code	Payroll	Rate (Per \$100 Payroll)	Contribution
Firefighters-Volunteer	7711	\$1,022,400	\$7.28	\$74,431
Total Payroll:		\$1,022,400		
			Manual Contribution	\$74,431
			Experience Modification	1.00
			Modified Contribution	\$74,431
			Premium Discount	(\$7,852)
			Scheduled Debit/Credit	\$0
			Total Estimated Annual Contribution	\$66,579

This proposal is based on 284 volunteers performing duties on behalf of Frederick County.

The classifications and codes shown are established by the National Council on Compensation Insurance (NCCI) and are the same as those used by insurance companies in Virginia.

Rates have been filed with the State Corporation Commission and are subject to approval.

Subject to Audit and Annual Adjustment



COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Drive, Winchester, VA 22602

MEMORANDUM

LeeAnna Pyles
Director,
Public Safety
Communications

TO: Board of Supervisors

FROM: LeeAnna Pyles,
Director Public Safety Communications

SUBJECT: Public Safety Committee Meeting.
Report for June 15, 2017

DATE: July 5, 2017

A meeting of the Public Safety Committee was held on Thursday June 15, 2017 at 8:30 a.m. at the Frederick County Public Safety Building, 1080 Coverstone Drive, Winchester, VA.

Committee members present were: Committee Chairman Gene Fisher, Gary Lofton, Walter Cunningham, Helen Lake and Blaine Dunn. Member Chuck Torpy was not present. Also in attendance were Fire & Rescue Chief Denny Linaburg, County Attorney Rod Williams, Deputy Fire Chief Larry Oliver, Assistant County Attorney Erin Swisshelm, Communications Director LeeAnna Pyles, Deputy County Administrator for Human Services Jay Tibbs, Sheriff Lenny Millholland, Fire Marshal Jay Bauserman and Deputy Director of Emergency Management Chester Lauck. The following items were discussed:

*****Item Not Requiring Action*****

1. Presentation from VaCorp and VFIS (see attached):

The Committee heard a presentation from VACoRP and VFIS in regards to workman's compensation and accident/injury coverage for Volunteer Fire & Rescue personnel. VACoRP representative Stephanie Heintzelman outlined the VACoRP program. She then introduced Scott King with VFIS who discussed the accident/injury portion of claims filed that are not deemed workman's compensation. This program could be beneficial to the Volunteer work force. Missi Neal, Administrative Assistant in the Fire & Rescue department stated that the total cost for the department could go up approximately \$43,769 for FY18.

The Public Safety Committee referred this matter go to the Finance Committee for their consideration with the Fire & Rescue staff providing more details, and that the County consider the workman's compensation coverage and the VFIS \$34,804 basic premium.



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
Fax 540/667-0370
E-mail: rwillia@fcva.us

MEMORANDUM

TO: Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: July 12, 2017

RE: Proposed Ordinance Amendment Regarding Real Property Tax Relief for Senior Citizens and Disabled Persons

Attached please find draft revisions, from the Commissioner of the Revenue, to the County Code provisions relating to real property tax relief for senior citizens and disabled persons. Most significantly, the revisions would increase the annual income limit for full relief from \$20,000 to \$25,000, increase the annual income limit for 60% relief from \$25,000 to \$40,000, and increase further relief under the program from 10% to 20% and increase the annual income limit for that relief from \$50,000 to \$60,000. The Commissioner has indicated that she will have fiscal impact information available for presentation to the Committee in person at its meeting on July 19.

Attachment



ORDINANCE

_____, 2017

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-16 (Definitions and word usage), 155-17 (Purpose), 155-18 (Qualifications for exemption), 155-19 (Application for exemption; investigation of affidavit), 155-20 (Calculation of amount of exemption), 155-20.1 (Deferral), 155-21 (Changes in status), and 155-22 (Filing false claims) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, be and the same hereby is, amended by enacting amended Sections 155-16 (Definitions and word usage), 155-17 (Purpose), 155-18 (Qualifications for exemption), 155-19 (Application for exemption; investigation of affidavit), 155-20 (Calculation of amount of exemption), 155-20.1 (Deferral), 155-21 (Changes in status), and 155-22 (Filing false claims) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows and to take effect on January 1, 2018 (deletions are shown in **~~bold strikethrough~~** and additions are shown in **bold underline**):

CHAPTER 155, Taxation

ARTICLE III, Senior Citizens and Disabled Persons Exemption **~~and Deferral~~**

§ 155-16. Definitions and word usage. [Amended xx-xx-2017]

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section, unless another meaning shall clearly appear from the context:

AFFIDAVIT **OR WRITTEN STATEMENT**

The real estate tax exemption affidavit **or written statement**.

DWELLING

The sole residence of the person claiming exemption; provided, however, that the fact that a person who is otherwise qualified for tax exemption by the provisions of this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time shall not be construed to mean that the real estate for which exemption is claimed ceases to be the sole dwelling of such person during such period of other residence, so long as the real estate in question is not used by or leased to others for consideration.

EXEMPTION

The percentage exemption, allowable under the provisions of this article, from the property tax imposed by the County ~~allowable under the provisions of this article~~.

PERMANENTLY AND TOTALLY DISABLED

As applied to a person claiming an exemption under this article, a person furnishing the certification or medical affidavits required by § 155-19 of this article and who is found by the Commissioner of the Revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which such property tax exemption is claimed.

§ 155-17. Purpose.

It is hereby declared to be the purpose of this article to provide real estate tax exemptions ~~or deferrals~~ for qualified property owners who are not less than 65 years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of § 58.1-3210 et seq. of the Code of Virginia, the County finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 155-18. Qualifications for exemption.

Exemptions pursuant to this article shall be granted to persons and for property complying with the following provisions:

A. The title to the property for which exemption is claimed is held or partially held ~~by the person or persons claiming such exemption, as of January 1 of the taxable year for which such exemption is claimed.~~ (i) by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. An interest held under a leasehold or term of years does not qualify for relief under the provisions of this article.

B. The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant or claimants.

C. If the dwelling for which the exemption is claimed is a mobile home, the dwelling must be a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body feet or more in length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be

used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

D. The person claiming such exemption is 65 years of age or older or permanently and totally disabled as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed.

E. Gross combined income.

(1) The gross combined income from all sources of such claimant owner or owners of such dwelling living therein, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, for the immediately preceding calendar year does not exceed the sum of ~~\$50,000~~ **\$60,000** regardless of whether an income tax return was filed or was required to be filed, provided that the first ~~\$7,500~~ **\$8,000** of any income received by any claimant owner as permanent disability compensation shall not be included in such total, and provided that the first ~~\$8,500~~ **\$9,000** of income of each relative, other than the spouse of such claimant owner or owners, who is living in such dwelling, and of each nonrelative, who is living in such dwelling and who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, shall not be included in such total.

(2) Such gross combined income of the claimant owner or owners shall not include life insurance proceeds, nor shall it include proceeds from borrowing or other debt.

F. The net combined financial worth of such claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, does not exceed \$150,000. "Net combined financial worth" shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land not exceeding one acre upon which it is situated. Furniture, fixtures and appliances in such exempt residence shall also be excluded from the net worth calculation, provided that they are normal and reasonable to the use and maintenance of the property as the residence of the **qualifying claimant** owner or owners. Net worth is computed by subtracting liabilities from assets.

G. If an owner qualifies for an exemption, and if the owner can prove by clear and convincing evidence that his physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a person move in and provide care for the owner, and if a person does then move in for that purpose, then none of the income of that person or of that person's spouse shall be counted towards the income limit, provided the owner of the residence has not transferred assets in excess of \$10,000 without adequate consideration within a three-year period prior to or after that person moves into such residence.

§ 155-19. Application for exemption; investigation of affidavit **or written statement**.

- A. Annually and not later than April 1 of each taxable year, every person claiming an exemption under this article shall file a real estate tax exemption affidavit **or written statement** with the Commissioner of the Revenue of the County. The date for filing such an affidavit **or written statement** by an applicant may be extended by the Commissioner of the Revenue to July 1 of a taxable year in a hardship case in which the Commissioner of the Revenue determines that the applicant was unable to file by April 1 of the particular taxable year because of illness of the applicant or confinement of the applicant in a nursing home, hospital or other medical facility or institution, provided that such real estate tax exemption affidavit **or written statement** is accompanied by a sworn affidavit of one medical doctor licensed to practice medicine in the commonwealth.
- B. The affidavit **or written statement** shall set forth the names of the ~~related persons occupying the real estate~~ **claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner** living in the dwelling for which exemption is claimed and the total combined net worth and combined income of such persons as defined in this article. The form of such affidavit **or written statement** shall be determined by the Commissioner of the Revenue and shall contain such other information as may be required adequately to determine compliance with the provisions of § 155-18 of this article. The affidavit **or written statement** of any person less than 65 years of age who is claiming an exemption under this article shall be accompanied by a certification from the Social Security Administration, the Department of Veterans Affairs, or the Railroad Retirement Board, or, if such person is not eligible for certification by any of these agencies, a sworn affidavit from two medical doctors licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the applicant is permanently and totally disabled as defined in § 155-16 of this article. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability. In addition, the Commissioner of the Revenue may make such further inquiry of persons seeking to claim exemption requiring answers under oath and the production of certified tax returns, as may be deemed reasonably necessary, to determine eligibility for an exemption.
- C. The Commissioner of the Revenue, after audit and investigation of such affidavits **or written statements**, shall certify a list of the persons and property qualifying for exemption and the amount thereof to the County Treasurer, who shall forthwith deduct the amounts of such exemption from the real estate tax chargeable for the taxable year to such persons and property.

§ 155-20. Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

<i>Total Combined Income</i>	<i>Percentage of Exemption</i>
\$0 to \$20,000 <u>\$25,000</u>	100%
\$20,001 to \$25,000	60%
\$25,001 to \$30,000 <u>\$40,000</u>	35% <u>60%</u>
\$30,001 \$40,001 to \$50,000 <u>\$60,000</u>	10% <u>20%</u>

~~§ 155-20.1. Deferral.~~

~~Any person who would otherwise be eligible for an exemption under this article but who, on account of his or her total combined income being in excess of \$20,000 but not greater than \$50,000, is only eligible for a partial exemption may request deferral of the remainder of the real estate tax due. In the event of a deferral of real estate taxes hereunder, the accumulated amount of taxes deferred shall be paid to the County by the vendor of the dwelling upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section. Such deferred real estate taxes shall be paid without penalty but shall accrue interest at the rate of 8% per annum on any amount so deferred, and such taxes and interest shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10% of the price for which such real estate may be sold, be inferior to all other liens of record.~~

§ 155-21. Changes in status.

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit or written statement is filed and having the effect of violating or exceeding the limitations and conditions of § 155-18 of this article shall nullify any exemption ~~or deferral~~ for the then current taxable year and for the taxable year immediately following, provided that a change in income shall only operate to decrease the percentage of exemption ~~or deferral~~ previously determined by the Commissioner of the Revenue pursuant to § 155-20 of this article to the extent that the income amount exceeds the relevant range for a percentage of exemption ~~or deferral~~ set out in §§ 155-20 and 155-20.1 of this article.

§ 155-22. Filing false claims.

It shall be unlawful for any person to falsely claim an exemption ~~or deferral~~ under this article.



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street
Winchester VA 22601

P.O. Box 552
Winchester VA 22604-0552

emurphy@fcva.us
www.fcva.us/cor



ELLEN E. MURPHY
COMMISSIONER

Phone: 540-665-5681
Fax: 540-667-6487

MEMORANDUM

TO: Finance Committee

FROM: Ellen Murphy, Commissioner of the Revenue

DATE: July 19, 2017

RE: Frederick County Code – Article III: Senior Citizens and Disabled Persons Exemption and Deferral

The following charts show the current and proposed changes and resulting financial impact estimate of the County's Senior Citizens and Disabled Persons tax relief program.

<i>CURRENT</i>		
<i>Total Combined Income</i>	<i>Percentage of Exemption</i>	<i>Current Financial Impact</i>
\$0 to \$20,000	100%	\$218,863.80
\$20,001 to \$25,000	60%	\$57,015.20
\$25,001 to \$30,000	35%	\$29,552.70
\$30,001 to \$50,000	10%	\$14,840.70
TOTAL		\$320,272.40

<i>PROPOSED</i>		
<i>Total Combined Income</i>	<i>Percentage of Exemption</i>	<i>Estimated Financial Impact</i>
\$0 to \$30,000	100%	\$398,324.44
\$30,001 to \$40,000	35%	\$65,000.00
\$40,001 to \$50,000	10%	\$8,000.00
ESTIMATED TOTAL		\$471,324.44
<i>(Increase of over \$150,000.00 per year)</i>		

Calculation of the impact of this relief is very labor intensive. Tax relief currently only applies to principal residences plus a garage or other necessary building and one acre. Therefore, properties over one acre are both taxed and given relief. Also factored into the tax amount is if the property is owned by anyone other than the spouse(s) thus creating a calculation that has to be a percentage of spouse(s) versus all other who are taxed as owners at 100% of the tax due. Because of this complicated calculation method, each property must be hand entered into the system to generate the tax bill. This does not allow us the option to recalculate the various percentages without staff looking at every single account.

Currently, the deferral program allowed by our Code is not being used. This deferral program allows qualifying persons getting less than 100% relief to postpone or defer payment of the tax amount as a debt against their property to be paid when the property is sold. Taxpayers qualifying for this relief have concerns that their home is their major asset so therefore they are hesitant to entail it. While the deferral program is unused, it remains an alternative for those not qualifying for 100% relief. If the Finance Committee should decide to go that route, I would still recommend that our initial bracket of relief at 100% be increased to \$30,000 total combined income.

Consideration was given to using more brackets or changing the higher income brackets, but with the use of a deferral, such relief should not be required. Also many of the homes in the higher brackets have larger assessed values and offer the homeowner other options.

Mr. Orndoff and I have discussed this proposal and he is agreeable to handling the deferral program if it becomes active. The Treasurer would have to be the one to facilitate and record such deferral so that proper collection could be made once the identified property is sold.

This proposal is being brought forward because taxpayers in financial distress are increasing, particularly in the lower income and asset brackets with costs rising on medicines, utilities, nursing care and general living expenses.

Your discussion and consideration are greatly appreciated.

JUNE 2017 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/1/2017	COMMISSIONER OF THE REVENUE	COR PROMOTIONS	1209	1001	000	064	281.32
	COMMISSIONER OF THE REVENUE		1209	1001	000	069	330.40
	COMMISSIONER OF THE REVENUE		1209	1001	000	002	309.28
	COMMISSIONER OF THE REVENUE		1209	1001	000	003	220.38
	COMMISSIONER OF THE REVENUE		1209	1001	000	058	193.14
	REASSESSMENT/BOARD OF ASSESSORS		1210	1003	000	000	(1,334.52)
6/8/2017	RECREATION CENTERS AND PLAYGROUNDS	PARKS RETURN VAN PURCHASE	7104	8005	000	000	(6,728.00)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	6,728.00
6/9/2017	COUNTY ATTORNEY	CIRCUIT COURT LAND RECORD	1202	5401	000	000	(21.00)
	COUNTY ATTORNEY		1202	5413	000	000	21.00
6/9/2017	COUNTY ATTORNEY	COURT ORDERED SALE AD REIMBURSABLE FROM PROCEEDS	1202	3002	000	000	(1,035.00)
	COUNTY ATTORNEY		1202	3007	000	000	1,035.00
6/12/2017	CLERK OF THE CIRCUIT COURT	SHORTAGE IN OFFICE SUPPLIES	2106	3006	000	000	(2,500.00)
	CLERK OF THE CIRCUIT COURT		2106	5401	000	000	2,500.00
6/12/2017	FIRE AND RESCUE	TO COVER END OF YEAR	3505	4003	000	002	(5,000.00)
	FIRE AND RESCUE		3505	5605	000	002	5,000.00
6/12/2017	JUVENILE COURT PROBATION	TO COVER SYSTEMS OF CARE TRAINING	3303	3002	000	004	(10,000.00)
	JUVENILE COURT PROBATION		3303	5506	000	000	10,000.00
6/12/2017	JUVENILE COURT PROBATION	TO PURCHASE DRUG SCREENING KITS	3303	3002	000	004	(3,125.00)
	JUVENILE COURT PROBATION		3303	5401	000	001	3,125.00
6/12/2017	SHERANDO PARK	TO PURCHASE UTILITY CART FOR SHERANDO	7110	3004	000	001	(5,101.19)
	SHERANDO PARK		7110	8001	000	000	5,101.19
	SHERANDO PARK		7110	3004	000	003	(8,745.50)
	SHERANDO PARK		7110	8001	000	000	8,745.50
	SHERANDO PARK		7110	5410	000	000	(1,944.61)
	SHERANDO PARK		7110	8001	000	000	1,944.61
	SHERANDO PARK		7110	9001	000	000	(5,735.90)
	SHERANDO PARK		7110	8001	000	000	5,735.90
6/13/2017	FIRE AND RESCUE	TO COVER YEAR END	3505	5409	000	000	(2,500.00)
	FIRE AND RESCUE		3505	5411	000	000	2,500.00
6/15/2017	GENERAL ENGINEERING/ADMINISTRATION	ADDITIONAL OFFICE SUPPLIES	4201	5506	000	000	(707.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	707.00
6/15/2017	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	3004	000	002	(1,000.00)
	INFORMATION TECHNOLOGY		1220	3002	000	000	1,000.00
	INFORMATION TECHNOLOGY		1220	5299	000	000	(2,900.00)
	INFORMATION TECHNOLOGY		1220	3002	000	000	2,900.00
	INFORMATION TECHNOLOGY		1220	9001	000	000	(242.46)
	INFORMATION TECHNOLOGY		1220	3002	000	000	242.46
	INFORMATION TECHNOLOGY		1220	5801	000	002	(116.91)
	INFORMATION TECHNOLOGY		1220	3002	000	000	116.91
	INFORMATION TECHNOLOGY		1220	5801	000	002	(64.09)
	INFORMATION TECHNOLOGY		1220	4003	000	002	64.09
	INFORMATION TECHNOLOGY		1220	3006	000	000	(480.00)
	INFORMATION TECHNOLOGY		1220	5204	000	000	480.00
	INFORMATION TECHNOLOGY		1220	5411	000	001	(250.00)
	INFORMATION TECHNOLOGY		1220	3002	000	001	250.00
	INFORMATION TECHNOLOGY		1220	5411	000	001	(250.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3004	000	001	(3,000.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5401	000	000	3,000.00
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	250.00
	MANAGEMENT INFORMATION SYSTEMS		1222	5204	000	000	(2,930.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	2,930.00
	MANAGEMENT INFORMATION SYSTEMS		1222	5506	000	000	(502.68)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	502.68
	MANAGEMENT INFORMATION SYSTEMS		1222	5413	000	002	(910.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	910.00
6/15/2017	PUBLIC SAFETY COMMUNICATIONS	FUNDS NEEDED TO PAY PHONE	3506	9001	000	000	(5,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5204	000	000	5,000.00
6/15/2017	PUBLIC SAFETY COMMUNICAITONS	PAY WATER BILL FOR 2017	3506	5401	000	000	(65.00)
	PUBLIC SAFETY COMMUNICAITONS		3506	3010	000	000	65.00
6/16/2017	SHERIFF	OVERTIME	3102	1001	000	022	(3,000.00)
	SHERIFF		3102	1005	000	000	3,000.00
	SHERIFF		3102	1001	000	004	(9,623.55)
	SHERIFF		3102	1005	000	000	9,623.55
	SHERIFF		3102	1001	000	015	(11,000.00)
	SHERIFF		3102	1005	000	000	11,000.00
	SHERIFF		3102	1001	000	049	(8,000.00)
	SHERIFF		3102	1005	000	000	8,000.00
	SHERIFF		3102	1002	000	057	(7,000.00)
	SHERIFF		3102	1005	000	000	7,000.00
6/19/2017	ANIMAL SHELTER	EXPENSES THROUGH YEAR END	4305	3002	000	000	(1,000.00)
	ANIMAL SHELTER		4305	3001	000	000	1,000.00
6/19/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	ADDITIONAL CAMERAS	4304	8007	000	005	(2,056.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5413	000	005	2,056.50
6/19/2017	SHERIFF	COVER 6/30 PAY	3102	1001	000	071	(638.00)
	SHERIFF		3102	1001	000	055	638.00
	SHERIFF		3102	1001	000	061	(1,256.35)
	SHERIFF		3102	1002	000	072	1,256.35

JUNE 2017 BUDGET TRANSFERS
DEPARTMENT/GENERAL FUND

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/19/2017	SHERIFF	COVER 6/30 PAYOUT	3102	1002	000	037	(2,978.23)
	SHERIFF		3102	1002	000	030	2,978.23
	SHERIFF		3102	1001	000	072	(1,037.31)
	SHERIFF		3102	1002	000	061	1,037.31
6/19/2017	SHERIFF	DEFICIT AND 6/30 PAY	3102	1002	000	026	(5,200.00)
	SHERIFF		3102	1001	000	066	5,200.00
	SHERIFF		3102	1001	000	057	(2,277.91)
	SHERIFF		3102	1002	000	034	2,277.91
	SHERIFF		3102	1002	000	011	(2,277.91)
	SHERIFF		3102	1002	000	034	2,277.91
	SHERIFF		3102	1002	000	051	(2,206.43)
	SHERIFF		3102	1002	000	083	2,206.43
6/19/2017	FIRE AND RESCUE	FIRE EXTINGUISHER TRAINING KIT	3505	5506	000	000	(10,000.00)
	FIRE AND RESCUE		3505	8009	000	000	10,000.00
6/19/2017	MAINTENANCE ADMINISTRATION	OFFICE CHAIR	4301	5401	000	000	(7.81)
	MAINTENANCE ADMINISTRATION		4301	5401	000	005	7.81
6/19/2017	AGRICULTURE	PROGRAM CURRICULUM	8301	5801	000	000	(53.00)
	AGRICULTURE		8301	5411	000	000	53.00
6/19/2017	OTHER	STORM TREE REMOVAL	1224	3002	000	000	(3,000.00)
	FIRE AND RESCUE		3505	3010	000	000	3,000.00
6/19/2017	AGRICULTURE	TRAVEL	8301	5801	000	000	(377.00)
	AGRICULTURE		8301	5506	000	000	377.00
6/19/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	VACUUM PARTS	4304	5407	000	005	(105.25)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5107	000	000	105.25
6/20/2017	COMMISSIONER OF THE REVENUE	ADDITIONAL PAPER AND INK CARTRIDGES	1209	4003	000	001	(200.00)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	200.00
	COMMISSIONER OF THE REVENUE		1209	3006	000	000	(430.00)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	430.00
	COMMISSIONER OF THE REVENUE		1209	3007	000	000	(549.55)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	549.55
6/20/2017	COMMISSIONER OF THE REVENUE	CONFERENCE REGISTRATION	1209	3005	000	000	(600.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	600.00
6/20/2017	REASSESSMENT/BOARD OF ASSESSORS	CONTINUING EDUCATION SEMINARS	1210	3007	000	000	(178.95)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	178.95
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	(139.12)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	139.12
	REASSESSMENT/BOARD OF ASSESSORS		1210	4003	000	002	(100.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	100.00
6/20/2017	COMMISSIONER OF THE REVENUE	CONTINUING EDUCATION SEMINARS	1209	4003	000	002	(100.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	100.00
6/20/2017	PARKS AND RECREATION ADMINISTRATION	TO PURCHASE SOCCER GOALS	7101	5506	000	000	(5,798.27)
	SHERANDO PARK		7110	8001	000	000	5,798.27
6/20/2017	COMMISSIONER OF THE REVENUE	VEHICLE INSPECTIONS AND REPAIR	1209	3004	000	001	(565.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3004	000	002	565.00
6/21/2017	MAINTENANCE ADMINISTRATION	INSUFFICIENT FUNDS FOR OFFICE SUPPLIES PSB	4301	5401	000	000	(18.58)
	MAINTENANCE ADMINISTRATION		4301	5401	000	005	18.58
6/21/2017	FIRE AND RESCUE	TO COVER BULLEX & IFLOW	3505	5506	000	000	(5,000.00)
	FIRE AND RESCUE		3505	8009	000	000	5,000.00
6/21/2017	COUNTY ATTORNEY	TO COVER OUTSIDE COUNSEL EXPENSE FOR TOWER MATTER	1202	5401	000	000	(500.00)
	COUNTY ATTORNEY		1202	3002	000	000	500.00
6/21/2017	COUNTY ATTORNEY	TO COVER OUTSIDE COUNSEL FOR SHENTEL	1202	3002	000	000	3,500.00
	OTHER		1224	3002	000	000	(3,500.00)
6/21/2017	FIRE AND RESCUE	TO COVER PURCHASE OF BULLEX & IFLOW	3505	3007	000	000	(7,500.00)
	FIRE AND RESCUE		3505	8009	000	000	7,500.00
6/21/2017	FIRE AND RESCUE	TO REPLACE PSB PPE DRYER	3505	3004	000	001	(7,000.00)
	FIRE AND RESCUE		3505	8009	000	000	7,000.00
	FIRE AND RESCUE		3505	3004	000	002	(2,500.00)
	FIRE AND RESCUE		3505	8009	000	000	2,500.00
6/21/2017	COUNTY ATTORNEY	TRANSFER TO REFLECT REIMBURSEMENT RECEIVED	1202	3007	000	000	(1,035.00)
	COUNTY ATTORNEY		1202	3002	000	000	1,035.00
6/22/2017	HUMAN RESOURCES	ACA REPORTING SOVOS	1203	3002	000	000	(7,054.99)
	HUMAN RESOURCES		1203	3010	000	000	7,054.99
6/22/2017	REFUSE COLLECTION	END-OF-YEAR PRINTING	4203	3004	000	001	(300.00)
	REFUSE COLLECTION		4203	3006	000	000	300.00
6/22/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN ADVERTISING	1101	5801	000	000	(1,300.00)
	BOARD OF SUPERVISORS		1101	3007	000	000	1,300.00
6/22/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN OTHER OPERATING	1101	5506	000	000	(500.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	500.00
6/22/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN COPY CHARGES	1101	3004	000	001	(500.00)
	BOARD OF SUPERVISORS		1101	4003	000	001	500.00

JUNE 2017 BUDGET TRANSFERS
DEPARTMENT/GENERAL FUND

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/22/2017	OTHER	TO COVER DEFICIT IN OTHER CONTRACTUAL-PARKING	1224	3002	000	000	(5,500.00)
	OTHER		1224	3010	000	000	5,500.00
6/22/2017	PARKS AND RECREATION ADMINISTRATION	TO PURCHASE POOL PUMP	7101	5506	000	000	(4,500.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5801	000	000	(1,115.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	(1,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(270.00)
	SHERANDO PARK		7110	8001	000	000	4,500.00
	SHERANDO PARK		7110	8001	000	000	1,115.00
	SHERANDO PARK		7110	8001	000	000	1,000.00
	SHERANDO PARK		7110	8001	000	000	270.00
6/22/2017	COUNTY OFFICE BUILDINGS	CORRECT LINE ITEM FOR HEAT PUMP CAB	4304	5101	000	007	(10,233.00)
	COUNTY OFFICE BUILDINGS		4304	5102	000	007	10,233.00
6/22/2017	HUMAN RESOURCES	TRAVEL FOR RECRUITING AND BAI MEETING	1203	3007	000	000	(180.00)
	HUMAN RESOURCES		1203	5506	000	000	180.00
6/22/2017	HUMAN RESOURCES	VA BUSINESS SYSTEM LEASE	1203	3002	000	000	(25.00)
	HUMAN RESOURCES		1203	3001	000	000	25.00
6/23/2017	TREASURER	COVER DMV FEES	1213	3002	000	000	(15,000.00)
	TREASURER		1213	3002	000	002	15,000.00
6/23/2017	TREASURER	PURCHASE COPIER	1213	5401	000	000	(5,195.00)
	TREASURER		1213	8007	000	000	5,195.00
6/23/2017	PARKS AND RECREATION ADMINISTRATION	TO COVER COST OF CREDIT CARD FEES	7101	5204	000	000	(1,001.06)
	PARKS AND RECREATION ADMINISTRATION		7101	5413	000	000	1,001.06
6/26/2017	GENERAL ENGINEERING/ADMINISTRATION	COVER COST OF TRAVEL EXPENSES	4201	3004	000	001	(120.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5506	000	000	120.00
6/26/2017	COUNTY ADMINISTRATOR	PAYOUT TRANSFERS	1201	1001	000	001	721.14
	COUNTY ADMINISTRATOR		1201	5506	000	000	(721.14)
	FIRE AND RESCUE		3505	1003	000	003	(147.18)
	FIRE AND RESCUE		3505	1001	000	040	147.18
6/26/2017	SHERIFF	TO REPLACE THE EXPIRED HELMETS	3102	5409	000	000	(6,952.00)
	SHERIFF		3102	5410	000	001	6,952.00
6/27/2017	HUMAN RESOURCES	CUSTOMER SERVICE CLASSES	1203	5413	000	000	(1,791.24)
	HUMAN RESOURCES		1203	5506	000	000	1,791.24
6/27/2017	HUMAN RESOURCES	CUSTOMER SERVICE TRAINING	1203	3002	000	000	(179.01)
	HUMAN RESOURCES		1203	5506	000	000	179.01
	HUMAN RESOURCES		1203	5506	000	000	5,239.29
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(5,239.29)
6/27/2017	HUMAN RESOURCES	OFFICE AND CONFERENCE ROOM SUPPLIES	1203	3007	000	000	(1,288.06)
	HUMAN RESOURCES		1203	5401	000	000	1,288.06
6/27/2017	HUMAN RESOURCES	SERVICE AWARDS	1203	3002	000	000	(113.00)
	HUMAN RESOURCES		1203	5415	000	000	113.00
6/27/2017	RECREATION CENTERS AND PLAYGROUNDS	TO COVER CLEARBROOK PARK EXTRA HELP	7104	1003	000	000	(15,345.80)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1003	000	000	(3,750.25)
	CLEARBROOK PARK		7109	1003	000	000	15,345.80
	CLEARBROOK PARK		7109	1003	000	002	3,750.25
6/27/2017	PARKS MAINTENANCE	TO COVER COST OF ELECTRIC	7103	5101	000	000	2.16
	CLEARBROOK PARK		7109	5101	000	000	(2.16)
6/27/2017	PARKS AND RECREATION ADMINISTRATION	TO COVER PURCHASE OF RECREATION SOFTWARE	7101	8007	000	000	30,000.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(30,000.00)
6/27/2017	RECREATION CENTERS AND PLAYGROUNDS	TO COVER RECREATION OVERTIME	7104	1003	000	000	(5,995.85)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	5,995.85
6/27/2017	RECREATION CENTERS AND PLAYGROUNDS	TO COVER SHERANDO PARK EXTRA HELP OVERTIME	7104	1003	000	000	(5,436.09)
	SHERANDO PARK		7110	1003	000	000	5,436.09
6/27/2017	RECREATION CENTERS AND PLAYGROUNDS	TO INSTALL FIRE HYDRANT AT SHERANDO PARK	7104	5410	000	000	(20,000.00)
	SHERANDO PARK		7110	3010	000	000	20,000.00
6/27/2017	CLEARBROOK PARK	TO PURCHASE TWO TORO CARTS FOR CLEARBROOK PARK	7109	3004	000	002	(8,000.00)
	CLEARBROOK PARK		7109	8001	000	000	8,000.00
	CLEARBROOK PARK		7109	5103	000	000	(6,218.59)
	CLEARBROOK PARK		7109	8001	000	000	6,218.59
6/27/2017	RECREATION CENTERS AND PLAYGROUNDS	TO PURCHASE Z-TURN MOWER FOR CLEARBROOK PARK	7104	3010	000	000	(7,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	(5,987.80)
	CLEARBROOK PARK		7109	8001	000	000	7,000.00
	CLEARBROOK PARK		7109	8001	000	000	5,987.80
6/27/2017	ELECTORAL BOARD AND OFFICIALS	TRANSFER TO GR TRAVEL EXPENSES TO BALANCE LINE ITEM	1301	5506	000	000	(400.00)
	REGISTRAR		1302	5506	000	000	400.00
6/30/2017	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	5801	000	000	(62.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	62.00
	INFORMATION TECHNOLOGY		1220	5506	000	003	(4.02)
	INFORMATION TECHNOLOGY		1220	5506	000	000	4.02
	INFORMATION TECHNOLOGY		1220	5413	000	003	(11.41)
	INFORMATION TECHNOLOGY		1220	5506	000	000	11.41
	INFORMATION TECHNOLOGY		1220	5411	000	002	(170.00)
	INFORMATION TECHNOLOGY		1220	5411	000	001	170.00
6/30/2017	INFORMATION TECHNOLOGY	PROFESSIONAL LATENCY SERVICES	1220	3002	000	000	(45.66)
	INFORMATION TECHNOLOGY		1220	3002	000	000	11,315.17
	INFORMATION TECHNOLOGY		1220	3002	000	000	159.49
	INFORMATION TECHNOLOGY		1220	3002	000	000	200.00
	INFORMATION TECHNOLOGY		1220	3002	000	000	54.81
	INFORMATION TECHNOLOGY		1220	3002	000	000	156.65
	MANAGEMENT INFORMATION SYSTEMS		1222	3002	000	000	(45.66)

JUNE 2017 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/30/2017	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	(11,315.17)
	MANAGEMENT INFORMATION SYSTEMS	PROFESSIONAL LATENCY SERVICES	1222	5204	000	000	(159.49)
	MANAGEMENT INFORMATION SYSTEMS		1222	5411	000	000	(200.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5413	000	000	(54.81)
	MANAGEMENT INFORMATION SYSTEMS		1222	5299	000	000	(156.65)
6/30/2017	RECREATION CENTERS AND PLAYGROUNDS	TO PAY FOR MOBILE APP DESIGN AND SETUP	7104	3006	000	000	(2,262.50)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3007	000	000	2,262.50
7/5/2017	SHERIFF	TO COVER EXPENSES FOR JUNE	3102	5409	000	000	(16,000.00)
	SHERIFF		3102	3004	000	002	16,000.00
	SHERIFF		3102	5506	000	001	(160.20)
	SHERIFF		3102	5409	000	001	160.20
	SHERIFF		3102	5506	000	001	(2,000.00)
	SHERIFF		3102	5410	000	000	2,000.00
	SHERIFF		3102	5506	000	001	(2,000.00)
	SHERIFF		3102	5506	000	000	2,000.00
	SHERIFF		3102	5408	000	000	(3,500.00)
	SHERIFF		3102	5204	000	000	3,500.00
	SHERIFF		3102	5408	000	000	(6,000.00)
	SHERIFF		3102	4003	000	002	6,000.00
	SHERIFF		3102	5408	000	000	(1,399.04)
	SHERIFF		3102	5410	000	001	1,399.04
7/7/2017	PARKS AND RECREATION ADMINISTRATION	TO COVER COST OF BACKGROUND CHECKS	71010	5204	000	002	(104.00)
	PARKS AND RECREATION ADMINISTRATION		71010	5415	000	000	104.00
7/7/2017	OTHER	TO COVER DEFICIT IN PROFESSIONAL SERVICES-LOBBYING	1224	3002	000	000	(4,100.00)
	OTHER		1224	3002	000	003	4,100.00
7/10/2017	PARKS AND RECREATION ADMINISTRATION	COVER ENGINEERING COST FOR MAINT. SHED ADDITION	7101	3002	000	000	(1,232.25)
	PARKS MAINTENANCE		7103	3002	000	000	1,232.25
7/10/2017	AGRICULTURE	FUNDS NEEDED FOR POSTAGE	8301	5506	000	000	(286.63)
	AGRICULTURE		8301	5204	000	000	286.63
7/10/2017	AGRICULTURE	FUNDS NEEDED FOR PROGRAM SUPPLIES	8301	5411	000	000	(53.00)
	AGRICULTURE		8301	5401	000	000	53.00
	AGRICULTURE		8301	5506	000	000	(32.20)
	AGRICULTURE		8301	5401	000	000	32.20
7/10/2017	RECREATION CENTERS AND PLAYGROUNDS	TO COVER ADVERTISING COST	7104	3006	000	000	(2,225.47)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3007	000	000	2,225.47
7/10/2017	PARKS AND RECREATION ADMINISTRATION	TO COVER COST OF COPIER CHARGES	7101	5204	000	001	(296.68)
	PARKS AND RECREATION ADMINISTRATION		7101	9001	000	000	296.68
7/10/2017	SHERANDO PARK	TO COVER COST OF EQUIPMENT	7110	5102	000	000	(1,016.74)
	SHERANDO PARK		7110	5408	000	000	1,016.74
7/10/2017	SHERANDO PARK	TO COVER COST OF FIRE EXTINGUISHER SERVICE	7110	5101	000	000	(337.00)
	SHERANDO PARK		7110	3010	000	000	337.00
7/10/2017	SHERANOD PARK	TO COVER COST OF GRAVEL FOR PARKING LOT	7110	5102	000	000	(20.77)
	SHERANOD PARK		7110	5413	000	001	20.77
7/10/2017	SHERANDO PARK	TO COVER COST OF JANITORIAL SUPPLIES	7110	5102	000	000	(300.74)
	SHERANDO PARK		7110	5405	000	000	300.74
7/10/2017	SHERANDO PARK	TO COVER COST OF POOL AND BALLFIELD SUPPLIES	7110	5101	000	000	(4,714.83)
	SHERANDO PARK		7110	5413	000	000	4,714.83
7/10/2017	CLEARBROOK PARK	TO COVER COST OF RENTAL EQUIPMENT	7109	3004	000	003	(1,060.26)
	CLEARBROOK PARK		7109	9001	000	000	1,060.26
	SHERANDO PARK		7110	5407	000	000	(1,261.15)
	SHERANDO PARK		7110	9001	000	000	1,261.15
7/10/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN BOOKS AND SUBSCRIPTIONS	1101	5506	000	000	(113.00)
	BOARD OF SUPERVISORS		1101	5411	000	000	113.00