



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: June 18, 2014
SUBJECT: Finance Committee Report & Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, June 18, 2014 at 8:00 a.m. All voting members were present. Non-voting liaison, C. William Orndoff, was absent. Items 2 and 7 were hand carried and added to the agenda. (b) Items 1, 3, 4 were approved under consent agenda.

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$848.15. This amount represents funds reimbursed from the Secret Service. No local funds required. See attached memo, p. 4 – 5.
2. The Sheriff requests an FY15 General Fund supplemental appropriation in the amount of \$98,824. This amount represents a grant from the Attorney General. No local funds required. See attached memo, p. 6. The committee recommends approval.
3. (b) The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$43,457.99. This amount represents an insurance claim for damages sustained to the HVAC during severe cold weather. See attached information, p. 7 – 12.

4. (C) The Landfill Manager requests an FY 15 Landfill Fund supplemental appropriation in the amount of \$85,000. This amount represents salaries and fringes for two positions that were inadvertently omitted from the FY 15 budget. See attached information, p. 13.
5. The Winchester Regional Airport Director requests an FY 15 Airport Capital Fund supplemental appropriation in the amount of \$5,070,000 (requires public hearing) and an FY15 General Fund supplemental appropriation in the amount of \$80,282. This amount represents funds for capital projects and land acquisitions. See attached information, p. 14 – 17. The committee recommends approval.
6. The County Administrator requests approval of a \$1,000 donation for a brick in the Korean War Memorial to be located in Jim Barnett Park. See attached information, p. 18 – 21. The committee recommends approval.
7. The County Administrator requests an amendment to the Snowden Bridge Boulevard revenue sharing resolution to reflect a \$35,000 increase, making the total amended amount \$4,068,350. See attached information, p. 22 – 29. The committee recommends approval.
8. Staff requests review of Outside Agency contributions for FY 15. See attached information, p. 30. The committee forwarded the Discovery Museum, Our Health and Handley Library to budget work session for further discussion. The committee also instructed staff to delay LFCC awaiting scholarship information.
9. Staff requests approval of the borrowing resolution and amount. See attached resolution, p. 31. The committee recommends approval of the resolution to include the amount of \$25 million and the addition of language regarding payoff.

10. The County Administrator is seeking a recommendation for a Capital Project Fund supplemental appropriation in the amount of \$7,217,104 (requires public hearing) for the total project cost of the Round Hill Fire & Rescue Station and Event Center. A recommendation is also requested on the financing options. See attached information, p. 32 – 60. The committee recommends approval of the supplemental appropriation in the amount of \$7,217,104 and forwards the financing options with no recommendation. (Mrs. Slaughter voted no.)

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p. 61 – 62.
2. The Finance Director provides FY 2014 financial statements for the period ending May 31, 2014. See attached, p. 63 – 73.
3. The Finance Director provides the FY 2014 Fund Balance Report for the period ending June 11, 2014. See attached, p. 74.

Respectfully submitted,

FINANCE COMMITTEE
Charles DeHaven, Chairman
Richard Shickle
Gary Lofton
Judy McCann-Slaughter
Angela Rudolph

By


Finance Director

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
DATE : May 15, 2014
SUBJECT : Reimbursement – Secret Service

We are requesting the two reimbursements received in the Treasurer's Office (see attached email) totaling \$848.15 be appropriated into our operating budget line of 3102-5409-000-000.

Thank you.

*10FL 3-010-019110-0058
C.S. 5/15/14*

RTW/asw

Angela Williamson

From: Angela Whitacre
Sent: Thursday, May 15, 2014 9:27 AM
To: Angela Williamson
Subject: deposits

I have 2 deposits from Customs and Border Patrol. One is for \$390.15(USSJOPSREIM314193652ENDFEB) and one is for \$458.00(USSJOPSREIM314193652ENDMAR). These are usually reimbursements. Just let me know where you want me to post them to. Thanks for your help! Angela

Angela Fritts Whitacre, MGDT, MS
Deputy Treasurer
County of Frederick, Virginia
107 North Kent Street
Winchester, Virginia 22601
(540) 665-5607

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR C.L. VANMETER
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

June 16, 2014

Cheryl Shiffler - Director of Finance
107 North Kent Street
Winchester, VA 22601

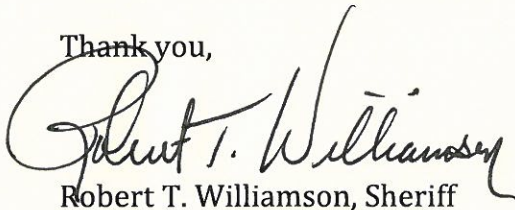
REF: Attorney General Grant

Dear Ms. Shiffler:

The Office of Virginia Attorney General has awarded the Frederick County Sheriff's Office a grant in the amount of \$98,824.00 for financial support for surveillance and investigation. This grant is an up-front grant - money is being provided prior to expenditures.

We are requesting a supplemental appropriation to our operating budget in the amount of \$98,824.00. Any consideration you can give this request would be greatly appreciated.

Thank you,


Robert T. Williamson, Sheriff

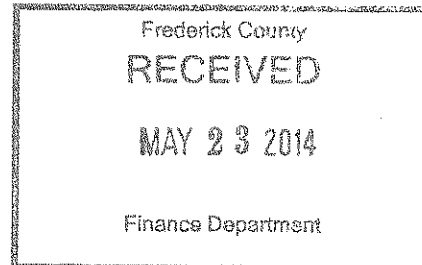
RTW/asw

Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



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



MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: James F. Whitley, Superintendent *gfw*

DATE: May 23, 2014

SUBJECT: Insurance Reimbursement

Request that a total of \$43,457.99 be appropriated to the following Jail line item:

Line item 4-011-033010-3004-01

This amount represents VACORP insurance reimbursements for damages sustained to the Jail during severe cold weather in January 2014, causing cooling and heating coils to freeze and burst.

Thank you for your consideration of this request.

C.S. 5/27/14 3-011-018990-0001

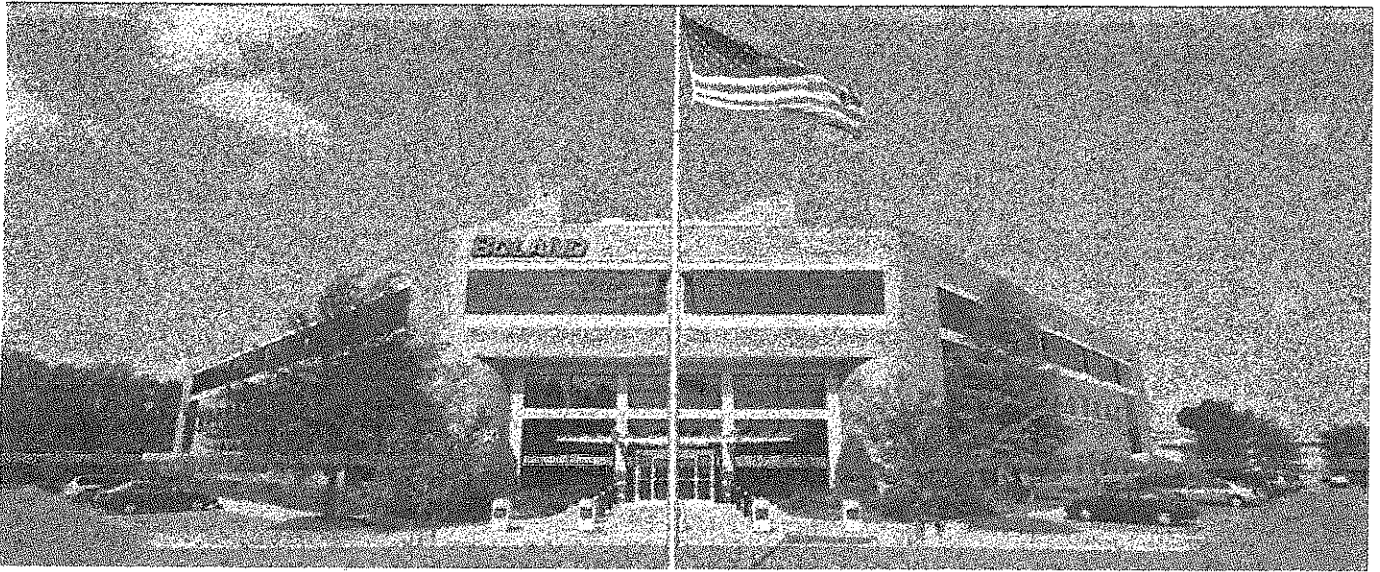
BOLAND

We Are Not Comfortable Until You Are

*Sole provider
for Trane
in this area*

Proposal

**Northwestern Regional Adult Detention Center
141 Ft. Collier Rd.
Winchester, VA 22603
Failed Coil Replacements**



Provided by:

**Boland Trane Services, Inc.
30 West Watkins Mill Road
Gaithersburg, MD 20878**

March 24, 2014

Boland is the leading provider of HVAC systems, services and solutions for commercial, institutional and industrial buildings in the Washington Metropolitan area. Boland's status as an MSCA STAR contractor distinguishes Boland as one of the top 1 % contractors in the United States.



SUMMARY:

Boland proposes to replace three (3) hot water coils and two (2) chilled water coils that have suffered freeze damage. The coils are located in Rooftop Air Handling Units serving the Administration, Booking and Pod 2 areas.

Detailed scope of work consists of:

1. Provided crane service required to remove old coils and lift new coils into position.
2. Disconnect and remove a total of five (5) coil assemblies and dispose of same.
3. Install new coils in above mentioned Air Handling Units (AHU).
4. Connect new coils to existing piping in each AHU.
5. Insulate piping where the insulation has been disturbed during the coil replacement.
6. Verify full functionality of coils that have been installed

Exclusions (not stated above):

1. Handling of any materials deemed to be of a hazardous nature.
2. Reworking of any existing code violations.
3. Reworking of any existing unforeseen deficiencies not mentioned above.
4. Reworking or upgrades to building automation or life safety systems.
5. Cutting, Patching or painting.
6. Repairs or replacing of any existing central building control system.
7. Work outside of Normal Business Hours (Mon - Fri : 7am - 5pm)

Note: Extraordinary and or unusual failures are not covered unless specifically stated in this proposal. If Boland encounters latent defects and/or unusual failures etc., we will stop work and advise you of our recommendations.

WE PROPOSE hereby to furnish material & labor - in accordance with above specifications, for the sum of:



Fifty-nine thousand, nine hundred and ninety dollars & 00/100 Dollars (\$59990.00)

Prices quoted above are estimates. Boland reserves the right to revise this quote as the work progresses and we acquire knowledge not available at the time of quote. Customer will be advised at that time of any change and before work progresses.

Authorized Signature _____
Jim Bauer

Project Engineer Karl Berntson

Note: This proposal may be withdrawn by us if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

Payment will be made as outlined above

Date of Acceptance 5-8-14

Signature 

PO _____

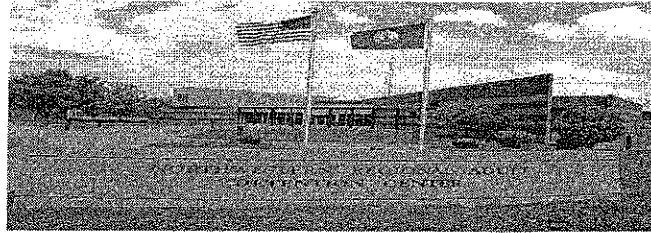
BOLAND

GENERAL TERMS AND CONDITIONS

1. Boland Services will complete all work in a workmanlike manner according to standard trade practices and will guarantee our technical service for 90 days from completion, subject to the exclusions and conditions set out below.
2. All Trane parts supplied by Boland Services are warranted for a period of one year from date of purchase to be free from defects in material and workmanship, provided that no warranty is made against corrosion or deterioration, or with respect to suitability of substitute materials used because of government regulations.
 - a. Provided further, no warranty, parts or labor, is made, unless the A/C system has been properly "cleaned up" and checked out before start up in accordance with Boland Services' recommendations and instructions and/or unless Trane compressor is rebuilt according to the Trane Company instructions and specifications.
 - b. The owner/operator has the responsibility and obligation to supply proper and adequate power to the equipment covered by this warranty and to operate it properly according to the manufacturer's instructions. This part or labor warranty does not apply if failure is caused by power deficiency, lightning, single phasing, phase reversal, negligent operation or maintenance, or circumstances beyond Boland Services' control.
3. We certify that we will perform Eddy Current Testing in a professional manner using qualified personnel and accepted testing practices recommended by the American Society of Nondestructive Testing (A.S.N.T.). Eddy Current Testing indicates the general condition of the tubes at the time of the testing but cannot specifically identify all tube defects or be used to predict tube life. Also, tube conditions will change with time during normal operation. Therefore, Boland Services cannot be responsible for financial or other damage, which may result from any errors, which might be made during the test, interpretation of test results or operation or failure of tubes it has tested.
4. No liability whatever shall attach to Boland Services until the products or services have been paid for and then said liability shall be limited to the purchase price. Payment terms for services or materials provided hereunder will be under 30 days unless contrary terms appear on the face hereof or unless otherwise expressly agreed in writing by Boland Services. Boland Services reserves the right to add to any accounts outstanding for more than 30 days a service charge of 1.5% per month, an annual rate of 18%.
5. **THIS WARRANTY AND LIABILITY SET FORTH IN THE PRIOR PARAGRAPHS ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES EXPRESSED OR IMPLIED IN LAW OR IN FACT, INCLUDING IMPLIED WARRANTIES OR MERCHANTABILITY AND FITNESS FOR PARTICULAR USE.**
6. Return of Materials -- Returned parts or materials must be accompanied by the delivery ticket and when so returned buyer agrees to pay Boland Services a restocking charge.
7. Asbestos Rider -- This proposal is conditioned on the inclusion of the following contract language: 1. The work shall not include the detection, abatement, encapsulation or removal of asbestos or products or materials or equipment containing asbestos. 2. This clause shall govern over any conflicting or inconsistent clause of the General Contract, general conditions of the contract. Special conditions, technical conditions, plans or specifications. 3. In the event that Boland Services encounters any asbestos product or material in the course of performing its work the contractor shall have the right to discontinue its work and remove its employees from the project, or that portion of the project wherein such product or materials, and any hazards connected therewith are abated, encapsulated or removed and/or it is determined that no hazard exists; further, Boland Services shall receive an extension of time to complete its work and compensation for delays encountered and compensation for any change in the sequence or method of its work occasioned as a consequence of said encounter.
8. Boland Services does not warrant or compensate the owner for refrigerant. If the owner wants a refrigerant charge removed from the job site, Boland Services will attempt to recycle for an additional cost. If the gas is non-recyclable, owner will be responsible for final disposition.
9. When applicable, the terms of Executive Order 11246 and 41 C.F.R. parts 60-1.4a, 60-250.5(a), and 60-741.5(a) apply to this purchase.

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

141 Fort Collier Road, Winchester, VA 22603



To: Mr. Walt Wharram, Onsite Claims Manager

From: Mark Kinder, Maintenance Supervisor

Date: 4/18/2014

Subject: Damaged AHU Coils

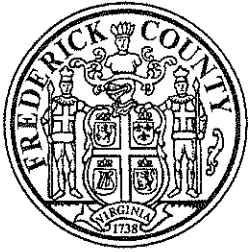
On January 08, 2014, we noticed that we had difficulty maintaining temperatures in the Main Jail in the morning hours. Upon inspection, it was discovered that the loop water coils in Air Handling Unit (AHU) 3 (Booking area) and AHU 1 (Administrative area) were frozen and had busted in multiple end loops. We closed off six (6) coils in AHU3 and four (4) in AHU1. This stopped the leaking and allowed us to restore heated loop water to the remainder of the jail.

We found that the Freeze Stat alarm was tripped in the new Tracer SC system for these units, but commanded no shut down action of the supply air fan. The previous Tracer Summit system Freeze Stat alarm prompted the supply air fan to shut down, with only a manual restart. We informed the Boland's Trane programmer of our issues and on his next visit, he programmed a shut down command in the new Tracer SC controller to prevent less than freezing air to pass through all our Main Jail AHUs.

On January 13, 2014, outside air temperatures warmed and we had to turn on the cooling chillers, which showed a leak in AHU 11 cooling coil. We had to turn off the coil valves, but not before the leak over spilled into the POD 2 Visitation area. This was a cooling only AHU. This caused us have to replace over twenty (20) ceiling tiles due to the leak. When I explained to the Bolands programmer that the supply fans didn't shut down, even though the Freeze Stat alarm was in alert, he told me that no command was requested to be programmed into the new controller. The project manager acknowledged that it was an oversight on Trane's part not to include the shut down command with a Freeze Alert alarm, due to fact they didn't look deep enough into the old programming.


Bolands Trane started the control upgrade the week of November 5, 2013 with the intent to improve our ability to control our HVAC systems in the Main Jail. We were advised that the new system would provide the same controls as the older controls being replaced, but would include enhancements to provide WEB Based Access.

After discussion of the damages, Bolands Trane submitted a quote for \$59,990 to repair the coils that were damaged.



MEMORANDUM

TO: Cheryl Shiffler, Finance Director

FROM: Steve Frye, Landfill Manager 

THROUGH: Ed Strawsnyder, Director of Public Works 

SUBJECT: Supplemental Appropriation

DATE: June 06, 2014



Due to an oversight in the FY2014/2015 budget proposal, we are requesting a Supplemental Appropriation in the amount of \$85,000.00 to the following line items:

12-4204-1001-068, Laborer II, with a base salary of \$22,165

12-4204-1001-095, Landfill Technician II, with a base salary of \$31,401

These total \$53,566. The difference in the amounts (\$31,434) will cover the benefits for both positions. These line items have been in the budget for the past three (3) consecutive years and were overlooked at the time while going over the FY14/15 budget. Due to the current amount of services the landfill provides, we are in dire need of filling these positions as of July 1, 2014.

Please feel free to contact me if you have any further questions or concerns regarding this matter.

Thank You,

Steve Frye

bln



Winchester Regional Airport Authority

BUDGET AMENDMENT

City & County Revenue Shares Adjusted Based On Weldon Cooper Center population estimate for 2013 published 1/27/2014

FY 2015 - Proposed Budget

CAPITAL IMPROVEMENT FUND

Submitted:

County of Frederick

City of Winchester

Counties of Clarke, Shenandoah & Warren

April 2014 Amendment Submitted:

County of Frederick April 4, 2014

City of Winchester April 4, 2014

January 19, 2014

January 19, 2014

FY 2015 AMENDED FISCAL YEAR BUDGET REQUEST

AIRPORT AUTHORITY CAPITAL OUTLAY

ACQUIRE LAND - BUFFLUCK ROAD:

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

RUNWAY 14 APPROACH LAND ACQUISITION ENVIRONMENTAL ASSESSMENT:

Over the past several years, the Airport Authority has been acquiring land adjacent to the airfield with the goal of securing fee simple ownership of the Runway Protection zone and to secure easement rights to remove and control obstructions to the airport's airspace.

The original environmental assessment for this action was completed in the early 1990's. Due to its age and changes to aviation (the implementation of GPS) the Federal Aviation Administration is requiring that the environmental effort be revisited to update based on changes that have occurred since the early 1990s.

NORTH SIDE CONNECTOR - DESIGN PHASE:

This project proposes to construct a new taxiway connector and a short partial parallel taxiway on the northwest side of the airfield. The connector would access the runway at the end of Runway 14 and the parallel taxiway would connect to the proposed future apron and hangar development area on the northside of the airfield. This project is part of the Airport Twenty-Year Master Plan adopted in October 2005.

MAINTENANCE ITEMS: This item will provide for the general maintenance of eligible Airport facilities including vegetation, lighting and navigation equipment, pavement upkeep and airfield maintenance. Most maintenance items are funded on a State/Local level on a 80/20 basis.

COSTS:	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 BUDGET
Personnel	0	0	0
Operating	0	0	0
Capital	4,589,210	4,959,210	5,070,000
TOTAL	4,589,210	4,959,210	5,070,000

TAXIWAY "A" RELOCATION - SECTION 1 - CONSTRUCTION PHASE

The relocation of Taxiway "A" is part of the overall airport upgrade to meet FAA safety design standards for Group III aircraft. Relocation will improve the serviceability of the airport regarding ground movement of aircraft. Group III aircraft consists of larger corporate jets. This project is part of the Twenty Year Master Plan updated and adopted October 2005. This project was originally budgeted in FY 2014 however due to unavailable Federal funds it has been moved to FY 2015. Receipt of Federal funding is anticipated to be received in FY 2015 during the months of July or August 2014. Due to the size and cost of the entire project it will be done over multiple years in phases.

NEW GENERAL AVIATION TERMINAL BUILDING STUDY

The existing terminal building constructed in 1988/1989 has reached the point of needing major rehabilitation. Preliminary study conducted in 2007 resulted in an estimated rehabilitation cost of over \$2.5 million vs. a new building estimated at \$3.5 million. In order to determine the size and layout feasible for our general aviation operations the Virginia Department of Aviation requires a terminal study which would include viable locations for a new building. The relocation of Taxiway "A" decreases the minimum clearance requirement needed for transient parking of Group III aircraft on the existing terminal building site.

GOALS:

Provide a safe, efficient all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth. Continue development in accordance with the Twenty-Year Master Plan adopted October 2005.

REVENUES:	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 BUDGET
Other Jurisdictions	57,916	103,616	39,118
State/Federal	4,423,626	4,633,276	4,950,600
County Funding	107,668	222,318	80,282
TOTAL	4,589,210	4,959,210	5,070,000

FY 2015 - AMENDED CAPITAL IMPROVEMENT REVENUES

Winchester Regional Airport

****Amended April 2014 with adjusted population estimates**

Description		REVENUE SOURCE			TOTAL
		FEDERAL	STATE	LOCAL	
New General Aviation Terminal Building - Study	80/20 State/Local	0	40,000	10,000	50,000
North Side - Connector (Design)	90/8/2 FAA/State/Local	270,000	24,000	6,000	300,000
Rehabilitate & Relocate South Apron - Construction Phase	90/8/2 FAA/State/Local	3,150,000	280,000	70,000	3,500,000
Environmental Assessment	90/8/2 FAA/State/Local	225,000	20,000	5,000	250,000
Acquire Land - Parcel 64 A 69: Robertson	90/8/2 FAA/State/Local	211,500	18,800	4,700	235,000
Acquire Land - Parcel 64 A 63: Hopewell Fishel	90/8/2 FAA/State/Local	157,500	14,000	3,500	175,000
Acquire Land - Parcel 64 A 70: Marston & Haynes	90/8/2 FAA/State/Local	234,000	20,800	5,200	260,000
Acquire Land - Parcel 64 A 71: Marston & Haynes	90/8/2 FAA/State/Local	225,000	20,000	5,000	250,000
State Eligible Annual Maintenance Repairs	Funding 80/20 State/Local Annual State allotment	0 0	28,000 12,000	7,000 3,000	35,000 15,000
Total Revenue Breakdown		4,473,000	477,600	119,400	5,070,000

Local Revenue Breakdown	
Contribution Clarke County	2,500
Contribution Warren County	5,000
Contribution Shenandoah County	5,000
Frederick Co/City of Winchester	106,900
Local Revenue	119,400

County	City
75.1%	24.9%
80,282	26,618

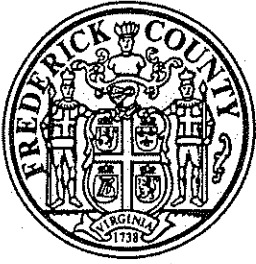
County	City	Total
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FY 2015 - AMENDED CAPITAL IMPROVEMENT EXPENDITURES

**Amended April 2014 with adjusted population estimates

Winchester Regional Airport

Description		DETAIL AMOUNT	TOTAL AMOUNT
New General Aviation Terminal Building - Study	New GA Terminal Building Study	\$50,000	\$50,000
North Side - Connector (Design)	North Side Connector - Design Phase	\$300,000	\$300,000
Rehabilitate & Relocate South Apron - Construction Phase	Section 1 of the Taxiway "A" relocation & rehabilitation of the south apron - construction. Design completed in FY 2014 - Federal funds available in July 2014	\$3,500,000	\$3,500,000
Environmental Assessment	For future land acquisition on Runway 14 approach ends to ensure compliance with current FAA standards	\$250,000	\$250,000
Acquire Land - Parcel 64 A 69: Robertson	Acquire land Bufflick Road	\$235,000	\$235,000
Acquire Land - Parcel 64 A 63: Hopewell Fishel	Acquire land Bufflick Road	\$175,000	\$175,000
Acquire Land - Parcel 64 A 70: Marston & Haynes	Acquire land Bufflick Road	\$260,000	\$260,000
Acquire Land - Parcel 64 A 71: Marston & Haynes	Acquire land Bufflick Road	\$250,000	\$250,000
State Eligible Annual Maintenance Repairs	General Repairs F & E repairs, lighting supplies, etc	\$35,000 \$15,000	\$35,000 \$15,000
TOTAL		\$5,070,000	\$5,070,000



John R. Riley, Jr.
County Administrator

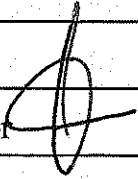
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	Korean War Memorial
DATE:	June 5, 2014

We have been approached by representatives from the Shenandoah Valley Chapter #313 Korean War Veterans Association, Inc. regarding the purchase of a brick for their "Path of Honor". This will be part of the Korean War Memorial to be located in Jim Barnett Park, 1001 E. Cork Street, Winchester.

You will find attached a copy of the proposed text for the brick. We would propose a donation of \$1,000 for the 8"x16" brick. Please be advised that we have sufficient funds within the current budget to accommodate this request, but are seeking Finance Committee and Board concurrence for this expenditure.

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

JRR/jet

Attachment

**SHENANDOAH VALLEY CHAPTER #313
KOREAN WAR VETERANS ASSOCIATION, INC.**

Winchester, Virginia

**BUY A BRICK FOR THE KOREAN WAR VETERANS MEMORIAL
IN THE JIM BARNETT PARK, WINCHESTER, VA**

"PATH OF HONOR"

\$100.00 per 4" X 8" BRICK – Two or Three Lines of
Personalized Text, Limit 16 Characters per Line

\$1000.00 per 8" X 16" BRICK – Two or Three Lines of
Personalized Text, Limit 16 Characters per Line

I	N		H	O	N	O	R		O	F		T	H	E	
H	E	R	O	E	S		O	F		T	H	E			
F	O	R	G	O	T	T	E	N		W	A	R			

ALL BRICKS ARE TAX DEDUCTIBLE

Name: Frederick County Board of Supervisors

Address: 107 N. Kent Street

City & State: Winchester, VA Zip: 22601

Phone: 540-665-6382 E-Mail: jriley@fcva.us

Please enclose your check # _____ In the Amount of \$ 1,000.⁰⁰

Payable to: SVC #313 - KWVA Memorial Fund & Mail this form to:

Mr. Stephen T. Culbert, Memorial Fund Treasurer
Korean War Veterans Association
306 Ridge Rd., Winchester, VA 22602

**The Shenandoah Valley Chapter #313
Korean War Veterans Association, Inc.**

represents Korean War Veterans from Winchester and the following counties:

Frederick, Shenandoah, Warren, Clarke, Berkeley, Morgan, Jefferson, Hardy and Hampshire

KOREAN WAR VETERANS

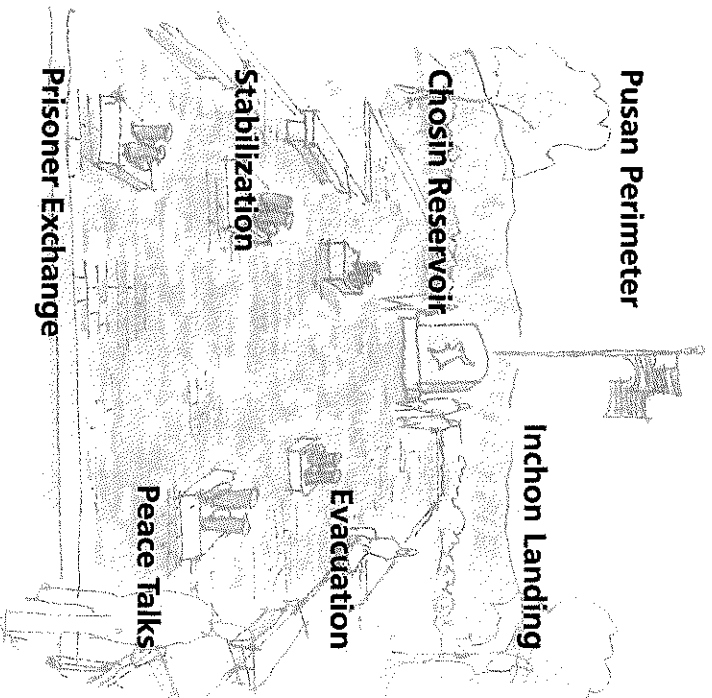
What They Did

- Saved A Country From Communism
After an unprovoked invasion by North Korean forces, there followed three years of bitter fighting up and down the Korean peninsula. Cities were destroyed, villages decimated and agricultural life uprooted leaving South Korea with little more than hope and an innate will of survival. War casualties were high among the civilian population and the Korean military forces. The United States military had by far the largest number of troops in Korea, 348,000 at peak level, more than the combined forces of all the other U.N. nations. All Services of the U.S. were represented.

- Sixty Years of Rebuilding A Nation

Since the Truce Agreement signing July 27, 1953, Republic of Korea has become a major world power. Their economy is now the tenth largest in the world, and they are fifth largest automobile manufacturer. In ship building they lead in supertankers and oil drilling platforms; a major manufacturer of steel. A world leader in supplying computer chips and electronic devices. The cities and transportation facilities are ultra modern.

HISTORY
June 25, 1950
North Korea Invades



Truce Signed
July 27, 1953

COST TO THE U.S.
Military Casualties

- Killed in Action33,627
- Wounded and Hospitalized102,492
- Missing in Action8,000
- Prisoners of War7,000



SHENANDOAH VALLEY

Sixty-two Killed in Action

WINCHESTER

and counties of

FREDERICK (VA)

CLARKE (VA)

WARREN (VA)

SHENANDOAH (VA)

JEFFERSON (WV)

BERKELEY (WV)

HARDY (WV)

HAMPSHIRE (WV)

MORGAN (WV)



CHAPTER 313 KOREAN WAR VETERANS

The Shenandoah Valley Chapter 313 was chartered March 2008. As word increased around the membership from Frederick County and the surrounding contiguous counties of Virginia and West Virginia. Membership includes representatives of the Army, Marines, Navy, Air Force and Coast Guard.

This active organization has participated in the annual Apple Blossom Parade of Winchester, makes visitations to hospitalized Korean veterans, takes part in National Celebrations and Commemorative programs, participants in Honor Guards for memorial services, has members in State and National Headquarters of the Korean Veterans and participates in various local programs and charities. There is a monthly meeting often featuring guest speakers. The Chapter also meets for social events.

The Shenandoah Valley Chapter 313, Korean War Veterans Association is recognized as a tax-exempt organization under Section 501(c) 19.

CONTRIBUTIONS

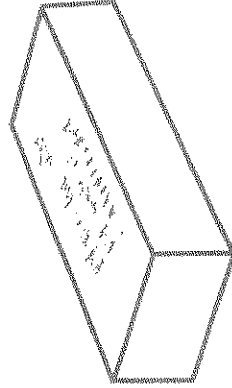
If you wish to make a contribution to this Memorial you may do so as a:

- Monetary gift
- Memorial Brick

Contributions made payable to:

Shenandoah Valley Chapter #313
KOREAN WAR VETERANS ASSOCIATION
P.O. Box 3244
Winchester, VA 22604

MEMORIAL BRICKS



4"x8" @ \$100.00

Suitable for free engraving

Visit The **KOREAN WAR MEMORIAL**

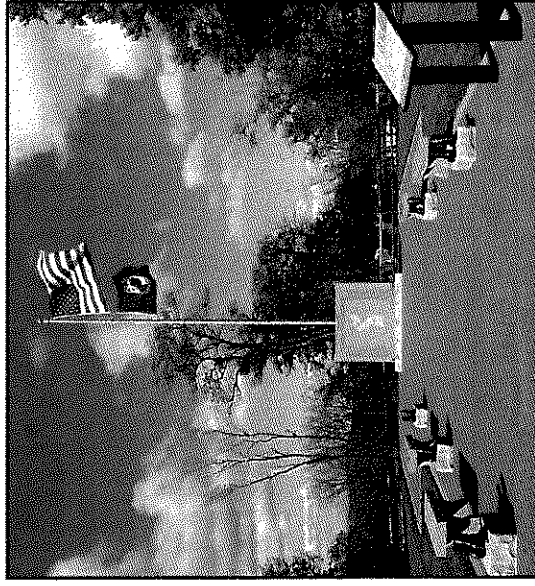
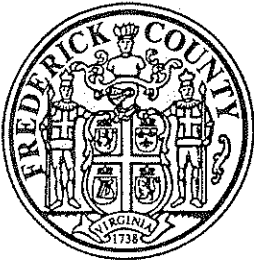


Photo by Rick Foster

JIM BARNETT PARK
1001 E. Cork Street
Winchester, VA



John R. Riley, Jr.
County Administrator

540/665-5666

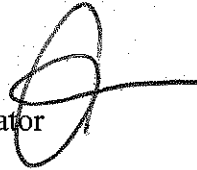
Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO: Finance Committee

FROM: John R. Riley, Jr., County Administrator 

RE: Snowden Bridge Blvd. Revenue Sharing Application

DATE: June 17, 2014

On November 13, 2013 the Board of Supervisors approved a resolution of support for Fiscal Year 2015 in the amount of \$4,033,350.00 for the above referenced project. I was advised yesterday that due to a misunderstanding regarding VDOT charges on the above referenced project application, the revenue sharing resolution approved by the Board of Supervisors stated an incorrect dollar amount. The approved resolution should have stated \$4,068,350.00, which is \$35,000 more than originally approved. For your reference, I have attached copies of the original application and resolution are attached.

I was advised on Monday, June 16, 2014 of the need to amend the Board's action in order to reflect the correct amount of \$4,068,350.00. In order to correct this error, a letter is being sent to VDOT certifying that the corrected amount of \$4,068,350.00 is needed for this project and a revised resolution will be presented for the Board of Supervisors' consideration at their meeting on June 25, 2014. VDOT staff indicates this will adequately address the issue and the revenue sharing application remains on track for approval.

Staff is seeking a recommendation from the Finance Committee regarding the amended resolution to include the amended amount of \$4,068,350.00.

I apologize for not getting this item on the committee's agenda, but as previously noted, we were not apprised of this issue until Monday, June 16, 2014. Due to the time sensitive nature of this request, we felt it important to get it before the committee and the board as soon as possible.

Attachments

June 17, 2014

Mr. Steven Damron
Programming Specialist Senior
VDOT - Staunton District
Program & Investment Management Section
811 Commerce Road
Staunton, VA 24401-9029

RE: UPC 105633 Snowden Bridge Revenue Sharing Project

Dear Mr. Damron:

Due to a misunderstanding regarding VDOT charges on the project application, the revenue sharing resolution approved by the Board of Supervisors for this application stated the wrong dollar amount by \$35,000.00. The approved resolution stated \$4,033,350.00 when it should have stated \$4,068,350.00. For reference, copies of the original application and resolution are attached.

This letter is to certify that the actual amount desired is \$4,068,350.00. In addition to this letter, an updated resolution is being prepared.

Please let me know if any additional feedback or information is needed.

Sincerely,

John R. Riley Jr.
County Administrator



**RESOLUTION OF SUPPORT
FREDERICK COUNTY BOARD OF SUPERVISORS
“REVENUE SHARING PROGRAM” FOR
FISCAL YEAR 2015**

Action:

BOARD OF SUPERVISORS: June 25, 2014 APPROVED DENIED

WHEREAS, the County of Frederick desires to submit an application for an allocation of funds of up to \$4,068,350 through the Virginia Department of Transportation Fiscal Year 2015, Revenue Sharing Program; and

WHEREAS, \$4,068,350 of these funds are requested to fund Snowden Bridge Boulevard – Phase 1; and

NOW, THEREFORE, BE IT ORDAINED, the Frederick County Board of Supervisors supports this application for an allocation of up to \$4,068,350 through the Virginia Department of Transportation “Revenue Sharing Program”.

ADOPTED, this 25th day of June 2014.

This resolution was approved by the following recorded vote:

Richard C. Shickle, Chairman	_____	Gary A. Lofton	_____
Robert A. Hess	_____	Robert W. Wells	_____
Gene E. Fisher	_____	Charles S. DeHaven, Jr.	_____
Christopher E. Collins	_____		

A COPY ATTEST

John R. Riley, Jr.
Frederick County Administrator



**RESOLUTION OF SUPPORT
FREDERICK COUNTY BOARD OF SUPERVISORS
“REVENUE SHARING PROGRAM” FOR
FISCAL YEAR 2015**

Action:

BOARD OF SUPERVISORS: November 13, 2013 APPROVED DENIED

WHEREAS, the County of Frederick desires to submit an application for an allocation of funds of up to \$4,033,350 through the Virginia Department of Transportation Fiscal Year 2015, Revenue Sharing Program; and

WHEREAS, \$4,033,350 of these funds are requested to fund Snowden Bridge Boulevard – Phase 1; and

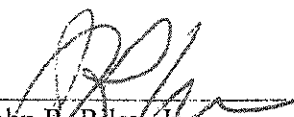
NOW, THEREFORE, BE IT ORDAINED, the Frederick County Board of Supervisors supports this application for an allocation of up to \$4,033,350 through the Virginia Department of Transportation “Revenue Sharing Program”.

ADOPTED, this 13th day of November 2013.

This resolution was approved by the following recorded vote:

Richard C. Shickle, Chairman	<u>Aye</u>	Gary A. Lofton	<u>Aye</u>
Robert A. Hess	<u>Aye</u>	Robert W. Wells	<u>Aye</u>
Gene F. Fisher	<u>Aye</u>	Charles S. DeHaven, Jr.	<u>Aye</u>
Christopher E. Collins	<u>Aye</u>		

A COPY ATTEST



John R. Riley, Jr.
Frederick County Administrator

PDRes#33-13
BOS Res. #021-13

VDOT REVENUE SHARING APPLICATION INFORMATION

SNOWDEN BRIDGE BOULEVARD

Frederick County, VA

PROJECT INFORMATION

Locality's Priority # 1 Route # _____ and local road name Snowden Bridge Boulevard - Ph 1

State Project Number _____ UPC # _____

Type of Project Construction Project will be accelerated. Project in Frederick Co Comprehensive Plan.

Current Ad Date 1/1/15 Advanced Ad date 7/1/14

Scope of Work: Construction of 4 lane roadway and multi-use trail on new alignment with bridge over CSX to provide access to Graystone Industrial Park.

Description of Work Scope: Grading, paving, storm drainage, water main, utility relocation, and bridge construction

From: 0.37 mi east of Route 11 To: 0.890 mi. east of Rte 11

Length: 0.852 miles

Is this project in another locality? NO

PROJECT ESTIMATE

PHASE	Total Estimated Project Cost	Estimated Eligible Project Costs	Estimated Eligible VDOT Project Expenses	Estimated Reimbursements to Locality
PE	\$0	\$0	\$0	\$0
RW	\$0	\$0	\$0	\$0
CN	\$8,136,700	\$8,136,700	\$35,000	\$4,033,350
TOTAL	\$8,136,700	\$8,136,700	\$35,000	\$4,033,350

LOCALLY ADMINISTERED PROJECT

PE Phase:	No - Reimbursement will not be requested
RW Phase:	No - Reimbursement will not be requested
CN Phase:	Yes - Reimbursement will be requested

PROJECT FINANCIAL INFORMATION

VDOT Revenue Sharing match funds up to \$1M requested for CONSTRUCTION project FY 2014: \$0

VDOT Revenue Sharing match funds over to \$1M requested for CONSTRUCTION project FY 2014: \$4,033,350

VDOT Revenue Sharing match funds up to \$1M requested for MAINTENANCE project FY 2014: \$0

VDOT Revenue Sharing match funds up to \$1M requested for MAINTENANCE project FY 2014: \$0

VDOT Revenue Sharing matching TOTAL request: \$4,033,350

Locality Revenue Sharing matching TOTAL: \$4,033,350

Project has previously received Revenue Sharing state funds: NO

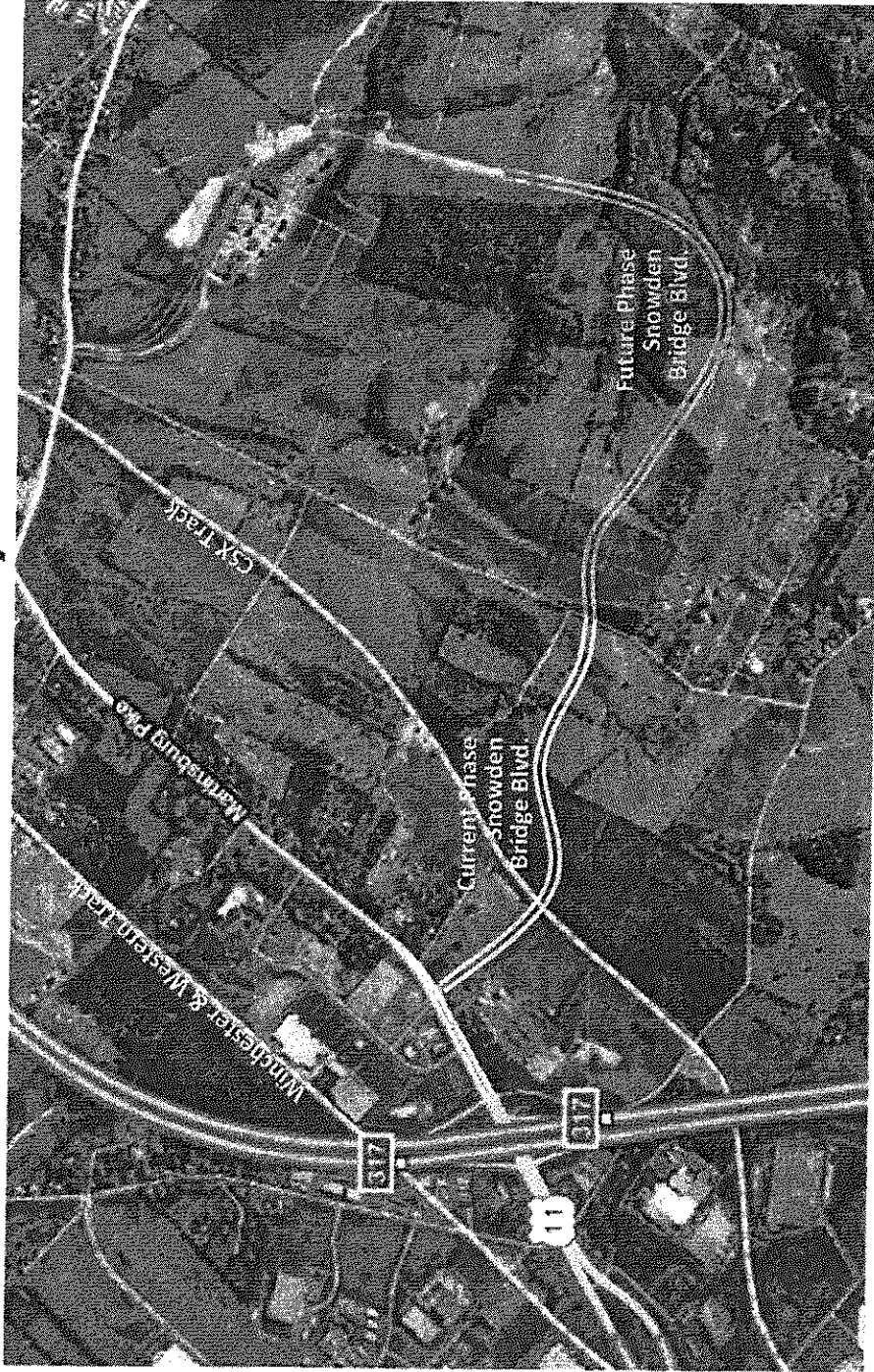
Total of other State / Federal / Local funds: \$1,300,000

List types of other funds: developer funding

Total of other State / Federal / Local funds: \$4,103,350

Total funding to be programmed on Project \$8,136,700

Project Location Map
SNOWDEN BRIDGE BOULEVARD
Frederick County, VA



Map Source: Mapquest.com
Not to scale

REVENUE SHARING DETAILED APPLICATION FOR FUNDS
SEPARATE APPLICATION REQUIRED FOR EACH PROJECT TO BE CONSIDERED

FY: 2014-15 County Frederick County of Frederick County District: Staunton
of Applications Locality is submitting: 1

PLEASE NOTE: Projects receiving funding under this program are to be initiated and a portion of the Revenue Sharing funds expended within one year of the allocation.

PROJECT INFORMATION (Please TAB from field to field)

Locality's Priority #: 1 Route #: _____ and local road name, if available: Snowden Bridge Blvd PHASE I
State Project Number: _____ UPC #: _____

Type of Project: Construction If Type of Project is "Maintenance", has appropriate analysis been provided confirming the pavement or structure is below VDOT maintenance performance targets? >select<
If Type of Project is "Construction", will the requested funds accelerate advertisement of the project that is already in the Six-Year Improvement Plan or in the locality's capital plan? Yes
If this is a Construction project AND the advertisement date will be accelerated, please fill in dates below:
Current Advertisement Date: 01/01/2016 Advanced Advertisement Date: 07/01/2014

Scope of Work: New Road
Description of Work/Scope: Construction of 4 lane roadway and multi use trail on new alignment with bridge over CSX.
From: .37 mi east of Route 11 To: .890 mi east of Route 11
Length: _____ (miles)
Is this project in another locality? No If yes, please identify the locality and reason for request on the line below.

PROJECT ESTIMATES (Please TAB from field to field)

PHASE	*Total Estimated Project Cost	Sections below pertain to Revenue Sharing funded portion only:		
		Estimated Eligible Project Costs	*Estimated Eligible VDOT Project Expenses	****Estimated Reimbursement to Locality
PE	\$ 0	\$ 0	\$ 0	\$ 0
RW	\$ 0	\$ 0	\$ 0	\$ 0
CN	\$ 8,136,700	\$ 8,136,700	\$ 35,000	\$ 4,068,350
TOTAL	\$8,136,700	\$8,136,700	\$35,000	\$4,068,350

LOCALLY ADMINISTERED PROJECT - Please answer on each line corresponding to each phase for this project below

Please note that indicating any phase of project work to be administered by the locality and reimbursed using Revenue Sharing Program funding constitutes a "Locally Administered Project". Submission of this application represents the locality's request to administer the project work.

PE Phase:	<u>No; Reimbursement will NOT be Requested</u>
RW Phase:	<u>No; Reimbursement will NOT be Requested</u>
CN Phase:	<u>Yes; Reimbursement will be Requested</u>

PROJECT FINANCIAL INFORMATION (Please TAB from field to field)

VDOT Revenue Sharing matching funds UP TO \$1M requested for CONSTRUCTION project FY 2014:	\$ 1,000,000
VDOT Revenue Sharing matching funds OVER \$1M requested for CONSTRUCTION project FY 2014:	\$ 3,068,350
VDOT Revenue Sharing matching funds UP TO \$1M requested for MAINTENANCE project FY 2014:	\$ 0
VDOT Revenue Sharing matching funds OVER \$1M requested for MAINTENANCE project FY 2014:	\$ 0
VDOT Revenue Sharing matching TOTAL request (this application) (right click on "\$0" to the right & "Update Field" for total)	\$4,068,350

Note: CONSTRUCTION projects total or combined CONSTRUCTION & MAINTENANCE projects total requested must not exceed \$10M; Also, MAINTENANCE projects total requested must not exceed \$5M

Project has previously received Revenue Sharing state funds: <u>No</u> If Yes, FY(s): _____ Totaling:	\$ 4,068,350
Total of other State / Federal / Local funds (enter amount to the right):	\$ 0
List types of other funds: <u>Economic Development Access funds to be relinquished upon successful revenue sharing award</u>	\$ 1,300,000
Total funding to be programmed on Project (should equal total estimated cost above): (right click on "\$0" & "Update Field" for total)	\$9,436,700

COMMENTS

Submitted by: John A. Bishop - Deputy Director - Transportation
Signature of Locality Official: _____
Date: 10/31/2013

Reviewed by: >type in VDOT Official name & title<
Signature of VDOT Official: _____
Date: 11-01-2013

**OUTSIDE AGENCIES
FY 2014-2015**

Organization	FY 2015 Adopted Budget	FY 2015 Request
NW Works, Inc.	\$25,000	\$28,000
Access Independence, Inc.	\$11,000	\$12,000
Tourism Program	\$100,500	\$100,500
Courthouse Museum	\$25,000	\$25,000
CLEAN, Inc.	\$10,000	\$15,000
Youth Development Center	\$22,000	\$30,000
Lord Fairfax EMS Council, Inc.	\$16,000	\$18,062
Health Department	\$301,000	\$387,267
Northwestern Community Services	\$318,000	\$416,029
Shenandoah Area Agency on Aging	\$60,000	\$73,000
The Laurel Center	\$6,000	\$8,000
Lord Fairfax Community College	\$56,000	\$81,091
Youth Football Program	\$3,000	\$5,000
The Handley Library	\$800,000	\$862,665
Shenandoah Apple Blossom Festival	\$3,800	\$5,000
NSV Regional Commission	\$43,000	\$44,085
Lord Fairfax SWCD	\$7,000	\$11,250
Blue Ridge Legal Services	\$0	\$5,756
Discovery Museum	\$0	\$25,000
Northern Va. 4-H Center	\$0	\$3,825
Our Health	\$0	\$25,000
Total	\$1,807,300	\$2,181,530

-BORROWING RESOLUTION-

A RESOLUTION AUTHORIZING THE COUNTY TREASURER AND COUNTY ADMINISTRATOR TO ESTABLISH AND DRAW UPON A LINE OF CREDIT WITH BB&T BANK IN THE AMOUNT OF \$25 MILLION DOLLARS FOR THE PURPOSE OF RESOLVING CASH FLOW ISSUES.

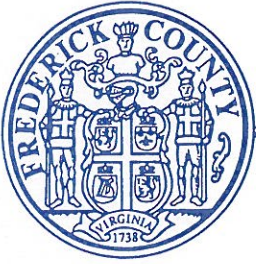
WHEREAS, the General Assembly has not passed a budget for FY 2015; and

WHEREAS, should the State fail to pass a budget for FY 2015 by July 1, 2014, revenues expected from the State as part of the County's FY 2015 budget may not be forthcoming; and

WHEREAS, due to the schedule for collection of local taxes, the County may experience cash flow issues during the late summer and fall months of FY 2015; and

WHEREAS, the Treasurer and the Board of Supervisors wish to establish a line of credit of \$25 Million Dollars with BB&T Bank to permit the County's normal operation of business during a period of lowered cash flow experienced as a result of the State's failure to pass a budget for FY 2015; and there for it be

RESOLVED by the Frederick County Board of Supervisors this 25th day of June, 2014, that the Treasurer and the County Administrator be, and are hereby, authorized to execute all necessary documents to establish a line of credit in the amount of \$25 Million Dollars to be used as necessary to permit the normal operation of County government during periods of low cash flow experienced by the County as a result of the lack of a State budget for FY 2015, and that any amounts borrowed under such line of credit shall be paid by not later than the earlier of (i) thirty days after receipt from the state of the revenues for which funds were borrowed under the line of credit, or (ii) June 30, 2015.



John R. Riley, Jr.
County Administrator

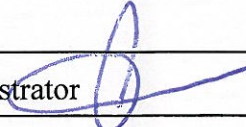
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	New Round Hill Fire and Rescue Station and Event Center
DATE:	June 11, 2014

Staff and representatives from RaymondJames Public Finance will be present to discuss the proposed construction of the new Round Hill Fire and Rescue Station and Event Center. This item was initially discussed at the committee's February meeting. At that time, staff updated the committee on the project, proposed costs, and obtaining financing through the Virginia Resources Authority. At the conclusion of that meeting, the committee recommended and the Board approved the submittal of a site plan for this project to the Department of Planning and Development for approval.

Since that time, the project was put out for bid. Bids were received on May 15, 2014 with Caldwell Santmyer, Inc. submitting the low bid of \$6,199,898. The Public Works Committee reviewed the bids and included additional costs for communications and furniture and fixtures. The recommended project budget was \$6,904,000.

Public Works staff has worked with the bidder and developer to finalize costs and scope of work. A detailed cost estimate for bond financing was prepared and is attached for your information. The total project cost is \$7,217,104; however, with reimbursements and deductions, the County's required bond amount for this project would be \$3,869,693.00. This amount is for the construction of the fire station and associated site work only and reflects a reduction in the project cost via the developer's proffer contribution, developer's costs for road construction, and the Round Hill Fire Company's costs for the event center.

For the committee's reference, you will find attached:

- 1) A copy of the detailed site plan with the County's, developer's, and fire company's

responsibilities delineated.

- 2) Memorandum of Understanding Regarding Construction, Ownership, Use, Operations, and Maintenance of the Replacement Round Hill Fire and Rescue Station between the County of Frederick, Virginia, and Round Hill Community Fire and Rescue Company.
- 3) Proposed Ground Lease between Frederick County and the Round Hill Fire Company for the event center site.
- 4) Agreement between Frederick County and Round Hill Fire Company regarding construction cost allocation, County responsibilities, and fire company responsibilities.
- 5) Estimated debt service schedule of project financing options.

The Board of Supervisors has authorized a public hearing on a budget amendment for the project costs. It is staff's intent to seek financing through the Virginia Resources Authority. In speaking with bond counsel and our financial advisor, there are two options that could be pursued relative to this project. The two options to be considered are:

- 1) Submit an application for the County's share of this project in the amount of \$3,869,693.00 for the fire station component and associated site work; or
- 2) Submit an application to fund both the fire station and event center in the amount of \$5,600,541. (All agreements regarding reimbursements, payment schedules, etc. between the County and the fire company would remain in effect.)

Staff is seeking the following recommendations from the Finance Committee:

- 1) Recommendation regarding the request for a Capital Project Fund Supplemental Appropriation.
- 2) Recommendation regarding the authorization pursue the VRA financing and a preferred financing option.

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

JRR/jet

Attachments



MEMORANDUM

TO: Board of Supervisors

FROM: Harvey E. Strawsnyder, Jr., P.E., Director of Public Works *HEB*

SUBJECT: Public Works Committee Report for Meeting of May 20, 2014

DATE: May 22, 2014

The Public Works Committee met on Tuesday, May 20, 2014, at 8:00 a.m. All members were present except Bob Wells. The following items were discussed:

Item Requiring Action

1. Construction of New Round Hill Fire and Rescue Station and Event Center

The committee convened in a special meeting to review the bid results for the construction of the new Round Hill Fire and Rescue Station and Event Center. In addition, the committee reviewed the proposed project budget which included, not only, the low bid amount, but also, costs related to engineering support services, water/sewer hookup fees, communication services and a five (5) percent contingency.

The bids were received on May 15, 2014 in response to Frederick County's invitation for bid and subsequent pre-requisite pre-bid meeting held on April 29, 2014. The attached bid summary highlights the seven (7) bids received on this date with the low bid of \$6,199,898 submitted by Caldwell and Santmyer, Inc. It should be noted that the architects' (Moseley Group, Inc.) estimate was \$8,357,627. The actual bids were subdivided into the fire station, event center and site work. The site work costs will be distributed between Frederick County, the Round Hill Fire and Rescue Company and the developer, Silver Lake Properties. Agreements are currently being drafted to determine the actual distribution percentages. The fire station and event center will be the responsibility of Frederick County and the Round Hill Fire and Rescue Company, respectively.

After discussing the bid results, the committee focused on the total project budget. During this discussion, it was decided to increase the communications costs and add a line item for furniture, fixtures and equipment. These additions are reflected in the attached summary with a recommended budget of \$6,904,000.

At the conclusion of these discussions, the committee unanimously recommended that a

Public Works and Green Advisory Committees Report

Page 2

May 22, 2014

contract be awarded to the low bidder, Caldwell and Santmyer, Inc., subject to staff verifying the bid results and references. They also unanimously endorsed the proposed project budget with the inclusions of the minor changes discussed above. These endorsements will be forwarded directly to the board of supervisors for their review, and to schedule a public hearing.

Respectfully submitted,

Public Works Committee

Gene E. Fisher, Chairman

David W. Ganse

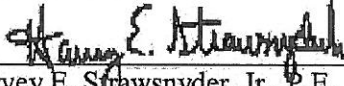
Gary Lofton

Whit L. Wagner

Robert W. Wells

James Wilson

By


Harvey E. Strawsnyder, Jr., P.E.
Public Works Director

HES/rls

Attachments: as stated

cc: file

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BID/PROPOSAL: *Randhill Fire Station x Event Center* #201407C

DATE: *5-15-14*

TIME: *2:00 P.M.*

<u>Bidder</u>	<u>Amt.</u>
<i>Minghini's General Contractors</i>	<i>\$ 7,627,676.00</i>
<i>Caldwell + Santmyer Inc.</i>	<i>\$ 6,189,898.00</i>
<i>Lantz Construction Co. of Winchester</i>	<i>\$ 6,321,900.00</i>
<i>Branch Daffan</i>	<i>\$ 6,923,800.00</i>
<i>Breckbill + Hellman Construction Co.</i>	<i>\$ 6,394,000.00</i>
<i>KBE Building Corp.</i>	<i>\$ 7,168,093.00</i>
<i>Shockey</i>	<i>\$ 7,069,055.00</i>

OPENED BY:

Julie A. Cottrell
Joe White

**Proposed Project Budget
for
New Round Hill Fire and Rescue Station
and
Event Center**

1	Contractor Bid (Caldwell & Santmyer, Inc.)	\$6,199,898
2	Engineering Support	
	a. Moseley Architects	\$85,000
	b. Ruckman Engineering (QA/QC)	\$50,000
	c. Greenway Engineering	\$10,000
3	Utility Allowances	
	a. Water/Sewer Hookup Fees	\$40,000
	b. Communication: Telephone/Cable	\$140,000
4	Furniture, fixtures and equipment (FF&E)	\$50,000
	Subtotal:	\$6,574,898
	Add five (5) percent contingency	<u>\$328,745</u>
	Total Project Budget:	\$6,903,643
	Recommended Budget:	\$6,904,000
	Revised:	5/22/2014

**Round Hill Fire Station
Estimate for Bond Financing
June 10, 2014**

1) **Subject:** Determine the amount of bond financing required for the New Round Hill Fire and Rescue Station Project. Included in this calculation will be design costs (actual) and construction costs subdivided between Frederick County, Round Hill Fire Company and Silverlake Developers. Construction costs for the buildings and site development were based on the low bid (\$6,199,898) submitted by Caldwell and Santmyer, Inc. Costs related to design and site development were proportioned between the county and fire company at the percentages of 62 and 38, respectively.

2) **Costs**

a. Actual Design Cost: The design teams included Moseley Architects, Greenway Engineering and Ruckman Engineering.

\$ 386,289

Frederick County \$239,499

Fire Company \$146,790

b. Fire Station: Three (3) bay fire station with 17,934 square feet owned and operated by Frederick County.

Frederick County **\$3,046,799**

c. Event Center: Building with 8,432 square feet owned and operated by the Fire Company.

Fire Company **\$1,373,464**

d. Site Development Cost: Site development cost is subdivided between Frederick County, Fire Company and the developer.

Total: \$1,779,635

Frederick County and Fire Company:

\$1,163,072

A proffer amount of \$1,000,000 was subtracted from the combined site development cost resulting in a total of \$163,072 to be proportionately distributed between Frederick County and the Fire Company. These amounts are \$101,105 and \$61,967 for Frederick County and the Fire Company, respectively.

Developer:

\$616,563

This amount was the result of negotiations with the developer for their portion of this project delineated on the attached map.

e. Engineering Support including QA/QC

This total was based on proposals received from the Moseley Architects, Greenway Engineering and Ruckman Engineering.

Total: \$145,000

Frederick County \$89,900

Fire Company \$55,100

f. Communication: Telephone/Cable (Budget Estimate)

Frederick County **\$140,000**

g. Furniture, Fixtures and Equipment (Budget Estimate)

Frederick County **\$50,000**

h. Contingency Five (5) percent of Total Construction Cost:

(0.05) [Building Cost plus Site Development Cost plus Engineering QA/QC plus other costs.]

Frederick County

0.05(\$3,046,799 + \$1,163,072(0.62) + \$89,900 + \$140,000 + \$50,000)

**Round Hill Fire Station
Estimate for Bond Financing
June 10, 2014**

Fire Company

0.05(\$1,373,464 + \$1,163,072(0.38) + \$55,100)

0.05(1,870,531) = \$93,527

5) Determine Required Bond Amount: Total Project Cost minus Reimbursement Deductions

Total Project Cost

(Design) \$386,289 + (Construction) \$6,199,898 + (Contingency) \$295,917 + (Other) \$335,000

Total Project Cost = \$7,217,104

Reimbursement Deductions

Proffer:	\$	1,000,000
Developer:	\$	616,563
Fire Company Event Center:	\$	1,373,464
Fire Company Design:	\$	146,790
Fire Company Engineering Support:	\$	55,100
Fire Company Contingency:	\$	93,527
Fire Company Site Development:	\$	61,967
Total Deduction:	\$	3,347,411
Required Bond Amount:	\$	3,869,693

GREENWAY ENGINEERING, INC.

191 Round Hill Lane
 Frederick, MD 21704
 Phone: 410.326.1888
 Fax: 410.326.1889
 www.greenwayeng.com



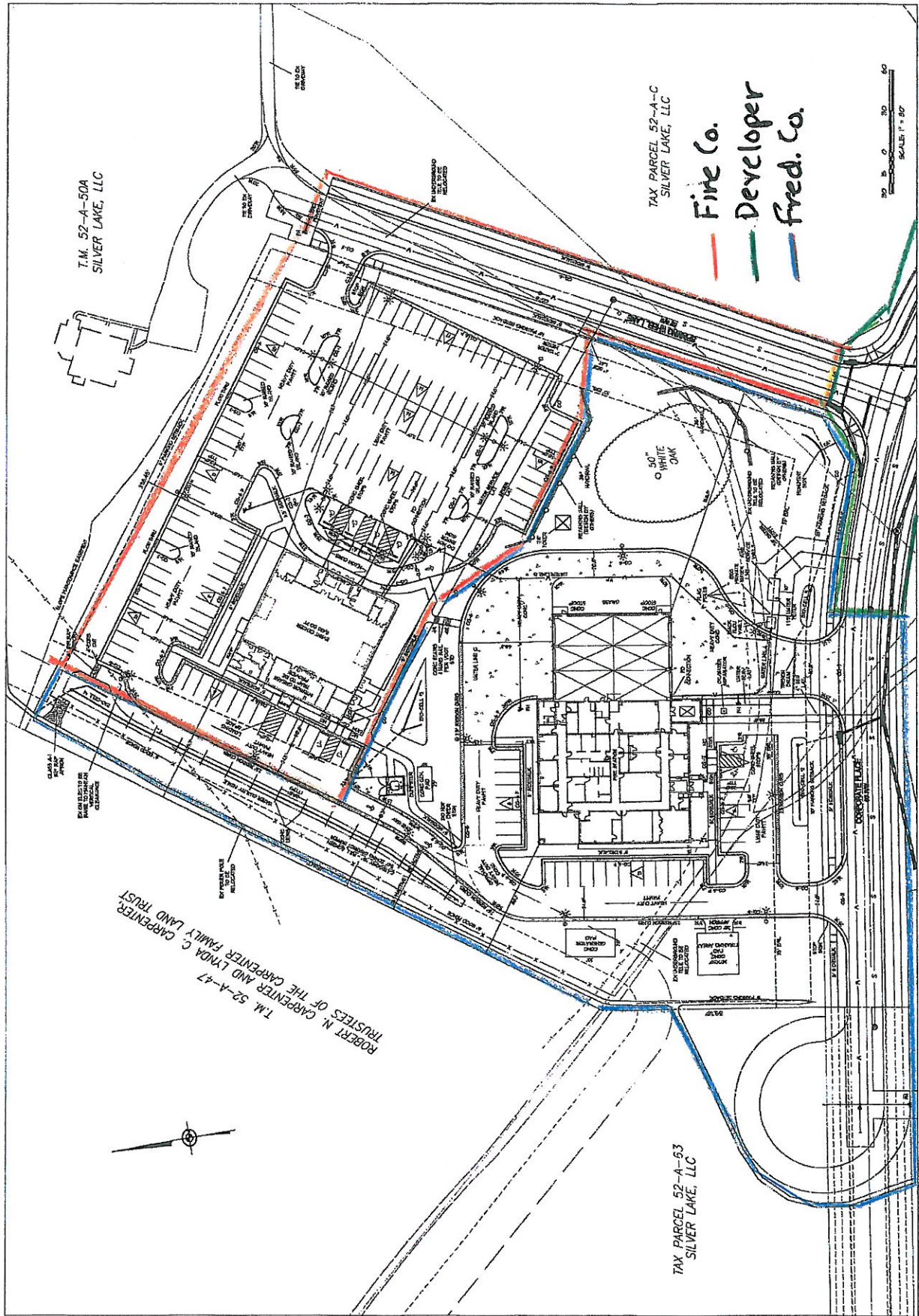
DATE	DESCRIPTION	BY
10/14/14	ISSUED FOR PERMIT	JW
10/14/14	ISSUED FOR PERMIT	JW
10/14/14	ISSUED FOR PERMIT	JW
10/14/14	ISSUED FOR PERMIT	JW
10/14/14	ISSUED FOR PERMIT	JW



ROUND HILL FIRE STATION
 SITE PLAN
 GAINESBORO MAGISTERIAL DISTRICT
 FREDERICK COUNTY, VIRGINIA

DATE: 1/29/2014
 SCALE: 1" = 30'
 DESIGNED BY: ROP
 FILE NO.: 14-01
 SHEET 11 OF 21

14-01



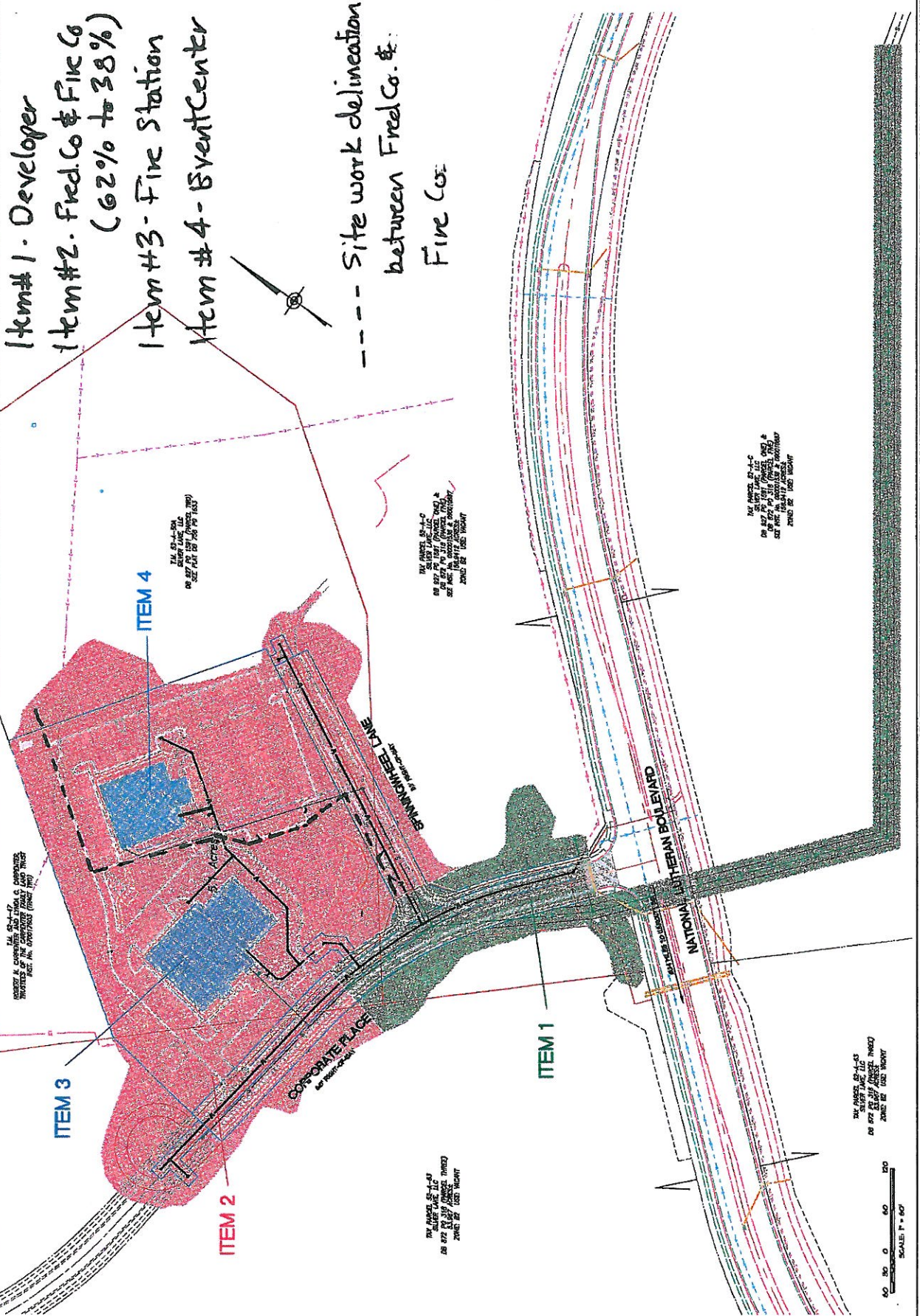
Fire Co.
Developer
Fred. Co.



T.M. 52-A-47
 ROBERT N. CARPENTER AND LYNDIA C. CARPENTER
 TRUSTEES OF THE CARPENTER FAMILY LAND TRUST



NO.	DATE	REVISION



- Item # 1 - Developer
- Item # 2 - Fred. Co. & Fire Co
(62% to 38%)
- Item # 3 - Fire Station
- Item # 4 - Event Center

--- Site work delineation
 between Fred. Co. &
 Fire Co.

ROBERT K. CORPUS AND THERESA C. CORPUS
 PARTNERS OF THE CORPUS PARTNERSHIP
 2001 FEDERAL ROAD
 FREDERICK, MD 21733

THE ABOVE IS A
 PLAT FOR THE
 ROUND HILL FIRE STATION
 AS SET FORTH IN THE
 RECORD PLATS FOR THE
 ROUND HILL FIRE STATION
 PROJECT

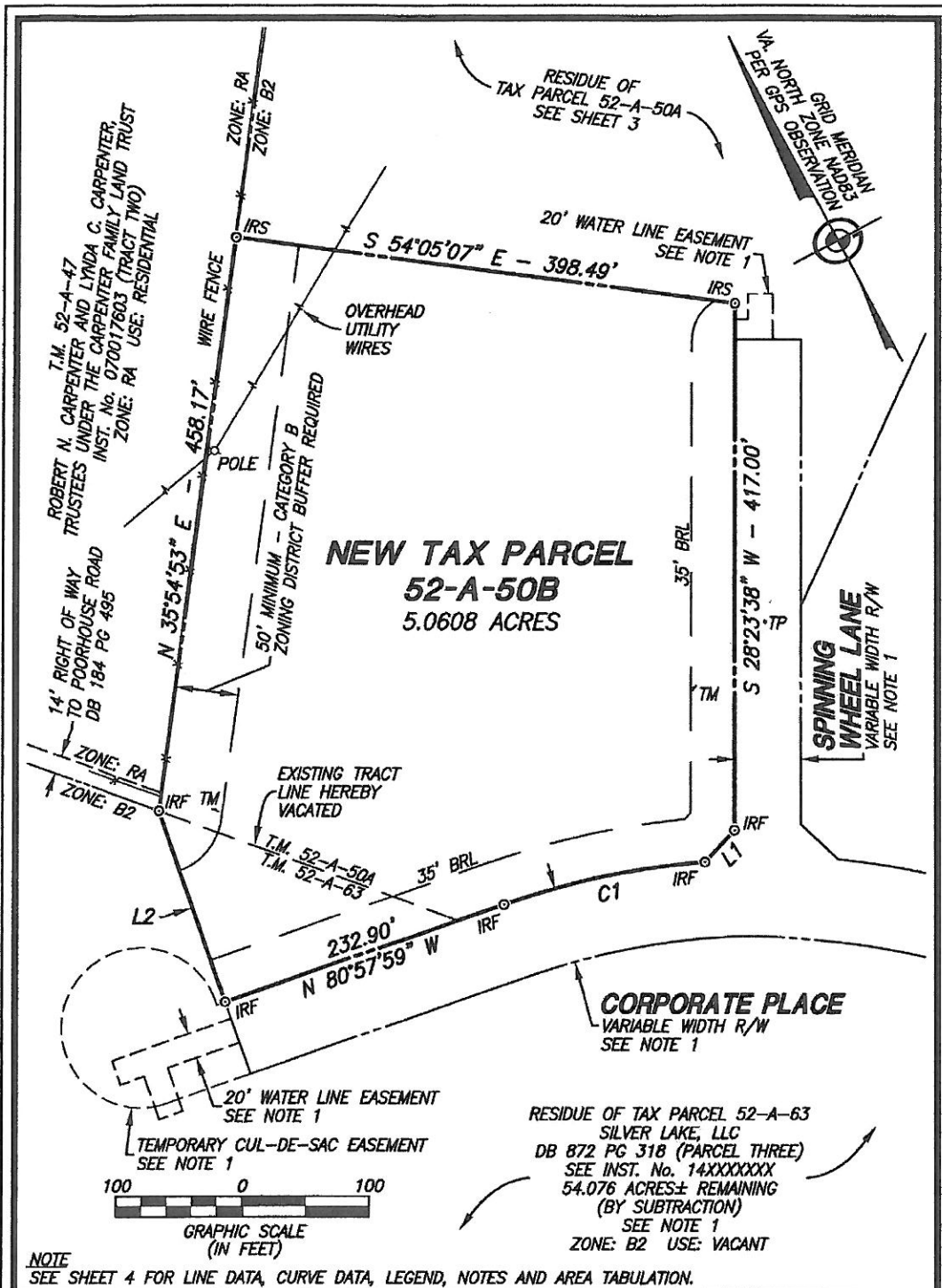
THE ABOVE IS A
 PLAT FOR THE
 ROUND HILL FIRE STATION
 AS SET FORTH IN THE
 RECORD PLATS FOR THE
 ROUND HILL FIRE STATION
 PROJECT

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 AS SET FORTH IN THE
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 PROJECT

THE ABOVE IS A
 PLAT FOR THE
 ROUND HILL FIRE STATION
 AS SET FORTH IN THE
 RECORD PLATS FOR THE
 ROUND HILL FIRE STATION
 PROJECT

SCALE: 1" = 60'
 0 30 60 90 120
 FEET



NOTE
SEE SHEET 4 FOR LINE DATA, CURVE DATA, LEGEND, NOTES AND AREA TABULATION.

FINAL SUBDIVISION PLAT
OF A PORTION OF THE LANDS OF
SILVER LAKE, LLC

GAINESBORO MAGISTERIAL DISTRICT, FREDERICK COUNTY, VIRGINIA

SCALE: 1" = 100'

DATE: FEBRUARY 21, 2014

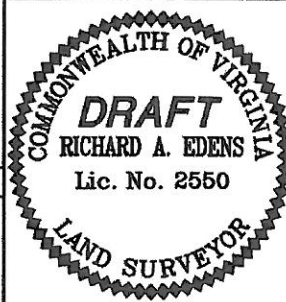


Engineers
Surveyors

GREENWAY ENGINEERING, INC.

151 Windy Hill Lane
Winchester, Virginia 22602
Telephone: (540) 662-4185
FAX: (540) 722-9528
www.greenwayeng.com

Founded in 1971



4928S SHEET 2 OF 4
SUB 14-04

**MEMORANDUM OF UNDERSTANDING
REGARDING CONSTRUCTION, OWNERSHIP,
USE, OPERATIONS, AND MAINTENANCE
OF REPLACEMENT ROUND HILL FIRE AND RESCUE STATION**

**BETWEEN THE COUNTY OF FREDERICK, VIRGINIA
AND ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY**

Dated June __, 2014

INTRODUCTION

This Memorandum of Understanding (“MOU”) has been developed as an agreement between the County of Frederick, Virginia (the “County”) and Round Hill Community Fire and Rescue Company (the “Company”) concerning the construction, ownership, use, operations, and maintenance of a replacement Round Hill Fire and Rescue Station (the “Station”), to be located on Corporate Place near its intersection with National Lutheran Boulevard, approximately one-quarter mile north of U.S. Route 50 (Northwestern Pike) in the Gainesboro Magisterial District of Frederick County (the “Site”).

I. CONSTRUCTION AND PHYSICAL CHARACTERISTICS

The County presently intends to obtain financing for and cause the construction of the Station on the Site. The Station shall generally consist of approximately 14,000 square feet, with three stacking bays, bunk rooms, showers, kitchen area, conference room, and offices. The Station shall be located on the Site generally in a manner as shown as Item 3 on the Bid Development Exhibit, dated April 8, 2014, a copy of which is attached hereto as Addendum A. Nothing herein shall, however, obligate the County to construct or cause the construction of the Station and this agreement shall have no force and effect until such time as a certificate of occupancy is issued for the Station as described and the County gives the Company notice of such issuance.

II. OWNERSHIP, OCCUPANCY, AND USE

The County shall own the Station. After issuance of a certificate of occupancy for the Station and the County notifies the Company that the Station is ready for occupancy, within not more than 30 days after the County’s notification to the Company, the Company shall commence occupancy of the Station and the conduct of its fire and rescue operations from the Station. The Company shall use the Station only for: the conduct of its fire and rescue operations, that is, the storage, housing, and maintenance of fire and rescue equipment and the use of the Station by fire and rescue personnel, including volunteers, in connection therewith; a base for responding to

service calls; for training purposes; and for otherwise directly providing first response services. The County shall permit initial occupancy of the Station by the Company at no cost to the Company (except that the Company shall be responsible for the cost of moving any and all of its equipment into the Station) and shall continue to permit the Company to occupy the Station at no cost to the Company (except as provided herein) as long as the Company shall continue to comply with this MOU.

III. MAINTENANCE AND UTILITIES

The Company shall be responsible for routine day-to-day maintenance and upkeep of the Station, including such activities as cleaning, minor repairs, mowing, and landscaping.

The County shall be responsible for other maintenance of the Station, including major repairs and painting and as needed replacement of capital items such as building fixtures, building mechanical equipment, and building structural items. The County shall be responsible for the payment of the costs of standard utility services for the Station (electric, gas, water, communications). With respect to communications utilities (telephone, cable, internet), the County may, at its option depending upon practicability, arrange for provision of such utilities in conjunction with the provision of such utilities to other County facilities.

IV. STAFFING AND EQUIPMENT

Staffing of the Station by the County and the Company for fire and rescue operations shall be governed by separate existing and any to be determined agreements between the County and the Company. The acquisition and ownership of fire and rescue equipment for the Station, other than building fixtures, shall be governed by separate existing and any to be determined agreements between the County and the Company.

V. EVENT CENTER

The County may, at its option, allow for the construction of an event center on a portion of the Site, which portion of the Site may be legally subdivided from the remainder of the Site. The event center shall be built according to such designs as have been prepared by Moseley Architects and used in the solicitation of bids open May 15, 2014. Arrangements with respect to the construction, ownership, occupancy, use, operations, and maintenance of an event center on a portion of the Site shall be addressed either through an amendment to this MOU or by separate agreement between the County, the Company, and any third party(ies) as may be necessary.

VI. TERMINATION

Either party may terminate this MOU upon six months written notice to the other, provided, however, that the termination of this MOU shall not affect the obligations and/or rights of the parties with respect to each other under any other agreement(s).

VII. ENTIRE AGREEMENT; AMENDMENT

This MOU constitutes the entire agreement of the parties regarding the subject matter hereof and any amendment to the terms of this MOU shall be effective only upon execution of a writing signed on behalf of both parties hereto.

VIII. AUTHORITY OF SIGNATORIES

Each signatory hereto represents and warrants that he is authorized on behalf of his respective party to bind his party to the terms of this MOU.

COUNTY OF FREDERICK, VIRGINIA

ROUND HILL COMMUNITY
FIRE AND RESCUE COMPANY

By _____

By _____

Its _____

Its _____

Date _____

Date _____

GROUND LEASE

THIS GROUND LEASE (“this Lease” or “the Lease”) made and entered into this _____ day of _____, 20____, by and between the COUNTY OF FREDERICK, VIRGINIA, a political subdivision of Virginia (the “County” or the “Lessor”) and ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY, a Virginia corporation (the “Company” or the “Lessee”).

WHEREAS, the County owns certain real property intended for the provision of fire and rescue services within the first due area of the Company and intended to support the Company;

WHEREAS, said real property is sufficient for the placement of a fire and rescue station, to be owned by the County and operated by the Company, to serve the first due area of the Company and for the placement of an event center (the “Event Center”) to be owned and operated by the Company;

WHEREAS, the Event Center is an important component of the Company’s operations, for purposes of providing the Company with a means of financial support; and

WHEREAS, this Lease is intended to define the terms by which the Company may construct and operate the Event Center on said real property.

NOW, THEREFORE, in consideration of the foregoing recitals, of mutual promises of Lessor and Lessee, and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Lessor and Lessee agree as follows:

1. **DEMISE OF PREMISES:** The Lessor, in consideration of the rents reserved and the terms and conditions of this Lease, does hereby demise and lease unto Lessee, and Lessee does hereby take and hire from Lessor, the property (referred to in this Lease as the “Leased Premises”) described in the attached exhibit PREMISES.

2. **TERM OF LEASE:** The term of this Lease shall be 99 years, commencing on the _____ day of _____, 2013, and terminating on the _____ day of _____, 2112, unless terminated sooner as provided herein.

3. **USE OF LEASED PREMISES**

- a. **FOR LESSEE’S CORPORATE PURPOSES:** Lessee shall use the Leased Premises and improvements thereon only for purposes of ownership and operation of the Event Center, said function being consistent with Lessee’s organizational purposes.
- b. **RESPONSIBLE USE AND COMPLIANCE WITH LAW:** Lessee shall use the Leased Premises in a manner so as not to cause actual harm to others or create any nuisances, public or private; and shall dispose of any and all waste

in a safe and sanitary manner. Lessee shall maintain the Leased Premises and improvements thereon in good, safe, and habitable condition in all respects, except for normal wear and tear, in full compliance with all applicable laws and regulations, and in such condition as is required to maintain the insurance coverage required by Section 7(d) of this Lease.

- c. **RESPONSIBLE FOR OTHERS:** Lessee shall be responsible for the use of the Leased Premises by all of its members and invited guests and anyone else using the Leased Premises with Lessee's consent and shall make all such people aware of the spirit, intent and appropriate terms of this Lease.
- d. **INSPECTION:** Lessor may inspect any portion of the Leased Premises including the interior(s) of Lessee's improvements thereon, at reasonable times and manners and upon reasonable notice to Lessee. In the event of emergency, Lessor may inspect any portion of the Leased Premises including the interior(s) of Lessee's improvements thereon without notice provided the Lessor shall have made reasonable efforts to give advance notice to Lessee. This right of inspection shall not, under any circumstances, be deemed a duty of the Lessor to inspect.
- e. **LESSEE'S RIGHT TO PEACEFUL ENJOYMENT:** Lessee has the right to undisturbed enjoyment of the Leased Premises.

4. **GROUND LEASE RENT:** In consideration of the possession, continued use, and occupancy of the Leased Premises, Lessee shall pay to Lessor annual ground lease rent of one dollar (\$1.00), commencing upon execution of this Lease and thereafter each year on the anniversary of the commencement of this Lease. In the event that the Leased Premises and/or any of Lessee's Improvements should become subject to any property taxes, payment of such taxes shall be the responsibility of Lessee. Lessee shall be responsible for the cost of all utility services provided to the Leased Premises.

5. IMPROVEMENTS

- a. **OWNERSHIP:** All buildings, structures, fixtures, modular units, and other improvements purchased by the Lessee or constructed or placed by the Lessee on any part of the Leased Premises at any time during the term of this Lease (the "Improvements") shall be property of the Lessee. Title to such Improvements shall be and remain vested in the Lessee during the term of this Lease.
- b. **CONSTRUCTION AND ALTERATION:** Any construction in connection with an existing or new Improvement is subject to the following conditions: (a) all costs shall be borne and paid for by the Lessee; (b) all construction

shall be performed in a workerlike manner and shall comply with all applicable laws and regulations; (c) all construction shall be consistent with the permitted uses set forth in Article 3; and (d) Lessee shall furnish to Lessor a copy of any plans and all building permits for such construction prior to commencing construction.

- c. PROHIBITION OF LIENS: No lien of any type shall attach to the Lessor's title or interest in the Leased Premises or to any other property owned by the Lessor. Lessee shall not permit any statutory or similar lien to be filed against the Leased Premises, the Improvements, or any interest of Lessor or Lessee, that remains more than sixty (60) days after it has been filed. Lessee shall cause any such lien to be discharged of record by payment, deposit, bond, order of a court of competent jurisdiction, or as otherwise permitted by law. If Lessee fails to cause such lien to be discharged within the 60-day period, then, in addition to any other right or remedy, Lessor may, but shall not be obligated to, discharge the lien by paying the amount in question. Lessee may, at Lessee's expense, contest the validity of any such asserted lien, provided Lessee has furnished a bond in an amount sufficient to release the Leased Premises from such lien. Any amounts paid by Lessor to discharge such liens shall be deemed to be additional Ground Lease Rent payable by Lessee upon demand.
- d. MAINTENANCE AND SERVICES: Lessee shall, at Lessee's sole expense, maintain the Leased Premises and all Improvements as required by Section 3(b) above. Lessor shall not be required to furnish any services or utilities, or to make any repairs to the Leased Premises or Improvements, and Lessee hereby assumes the sole responsibility for furnishing all services or utilities.
- e. DISPOSITION OF IMPROVEMENTS UPON EXPIRATION OF LEASE TERM: Upon the expiration of the term of this Lease or its earlier termination pursuant to the terms of this Lease, Lessee shall surrender the Improvements together with the Leased Premises to the Lessor. Ownership of the Improvements shall thereupon revert to Lessor.

6. FINANCING: Lessee may mortgage the Improvements only with the written consent of Lessor. Not less than thirty (30) days prior to the date on which Lessee requests Lessor's consent to a mortgage to be effective, Lessee shall furnish to Lessor copies of every document to be executed in connection with the transaction represented by such mortgage. Lessor may choose to consent to any mortgage, and in so doing shall designate such mortgage as a "Permitted Mortgage." Any mortgage of the Improvements shall be subject to this Lease, which shall constitute a covenant running with the land.

7. LIABILITY, INSURANCE, DAMAGE AND DESTRUCTION, EMINENT DOMAIN

- a. LESSEE'S LIABILITY: Lessee assumes sole responsibility and liability to all persons and authorities related to its possession, occupancy, and use of the Leased Premises.
- b. INDEMNIFICATION OF LESSOR: Lessee shall defend, indemnify, and hold Lessor harmless against all liability and claims of liability for injury or damage to person or property from any cause on or about the Leased Premises, including all reasonable costs, fees and expenses (including, without limitation, reasonable attorneys' fees) incurred by Lessor related to such liability or claims of liability. Lessee waives all claims against Lessor for such injury or damage. However, Lessor shall remain liable (and Lessee shall not indemnify and defend Lessor against such liability) for injury or damage due to the grossly negligent or intentional acts or omissions of Lessor or Lessor's agents or employees.
- c. PAYMENT BY LESSOR: In the event the Lessor shall be required to pay any sum that is the Lessee's responsibility or liability, the Lessee shall reimburse the Lessor for such payment and for reasonable expenses caused thereby.
- d. INSURANCE: Lessee shall, at Lessee's sole expense, keep all Improvements continuously insured against loss or damage and extended coverage hazards for the full replacement value of such Improvements. Lessee shall, at Lessee's sole expense, maintain continuously in effect liability insurance covering the Leased Premises and Improvements in the amounts of not less than _____ dollars (\$_____) for injury to or death of any one person; and _____ dollars (\$_____) for injury to or death of any number of persons in one occurrence; and _____ dollars (\$_____) for property damage. The dollar amounts of this coverage shall be adjusted at two-year intervals, beginning on the date this Lease is signed, or upon Lessor's demand given not more often than annually, upon 30 days' notice to Lessee. This adjustment shall be equal to the percentage of change (positive or negative), over the period in question, of the Consumer Price Index for urban wage earners and clerical workers for the urban area in which the Leased Premises are located, or, if none, for urban areas the size of Winchester or such other index as reasonably measures adjustments in coverage amounts for the applicable type of insurance. Such index is maintained by the Office of Prices and Living Conditions of the Bureau of Labor Statistics of the U.S. Department of Labor. Such insurance shall specifically insure Lessee against

all liability assumed under this Lease, as well as all liability imposed by law, and shall also insure Lessor as an additional insured so as to create the same liability on the part of insurer as though separate policies had been written for Lessor and Lessee. Lessee shall provide Lessor with copies of all policies and renewals of policies. All policies shall also contain endorsements providing that they shall not be cancelled, reduced in amount or coverage or otherwise modified by the insurance carrier involved without at least thirty (30) days' prior written notice to Lessor. Lessor shall be entitled to participate in the settlement or adjustment of any losses covered by such policies of insurance.

- e. **DAMAGE OR DESTRUCTION:** Except as provided below, in the event of fire or other damage to the Improvements, Lessee shall take all steps necessary to ensure the repair of such damage and the restoration of the Improvements to their condition immediately prior to the damage. All such repairs and restoration shall be completed as promptly as possible. Lessee shall also promptly take all steps necessary to ensure that the Leased Premises are safe and that the damaged Improvements do not constitute a danger to persons or property. If Lessee, using reasonable judgment and relying on professional estimates, determines either (a) that full repair and restoration is physically impossible, or (b) that the available insurance proceeds will pay for less than eighty percent (80%) of the cost of repair and restoration (provided Lessee has fulfilled all the hazard insurance requirements set forth in Section 7(d) above), then Lessee may terminate this Lease by written notice to Lessor given not later than sixty (60) days after the event that caused the damage. However, such termination shall not be effective until forty-five (45) days after the date upon which the notice is received by Lessor. During this 45-day period Lessor may seek an adjustment from the insurer so as to increase the available insurance proceeds to an amount covering at least 80 percent of the cost of repair and restoration. If successful in securing such adjustment, Lessor may render Lessee's termination notice null and void by written notice to Lessee within such 45-day period.
- f. **EMINENT DOMAIN AND PUBLIC DEDICATION:** In the event of a taking of the Leased Premises, either in its entirety or to such extent that the Improvements are lost or damaged beyond repair, by reason of eminent domain or other action of public authority prior to the expiration of this Lease, the Lease shall terminate as of the date Lessee is required to give up possession of the Leased Premises or Improvements. The amount of any award(s) paid, regardless of whether the taking is of the entirety of the Leased Premises or to such extent that the Improvements are lost or damaged beyond repair, shall be allocated between Lessor and Lessee according to the portions

of the Improvements and of the Leased Premises other than the Improvements taken.

8. **SALE OR TRANSFER OF IMPROVEMENTS:** In the event that Lessee wishes to sell or transfer the Improvements, including through a sale or transfer of substantially all of Lessee's assets, then Lessee shall notify Lessor, in writing, of such wish and the intended sale price ("the Intent to Sell Notice") and the Lessor shall have the option, within 30 days after receipt of the Intent to Sell Notice, to purchase the Improvements for the same price as stated in the Intent to Sell Notice (if the intended transaction is a transfer without consideration, then Lessor shall have the right to opt for a transfer to it without consideration). If the Lessor does not so purchase or accept the Improvements within such period, then the Lessee may sell or transfer the Improvements to a third party with 60 day after Lessor's receipt of the Intent to Sell Notice for a sale price in an amount not less than that stated in the Intent to Sell Notice. Any party purchasing the Improvements or to whom the Improvements are transferred shall do so subject to the terms and conditions of this Lease, which shall constitute a covenant running with the land.

9. **ASSIGNMENT AND SUBLEASE:** Except as otherwise provided herein, Lessee shall not assign, sublease, sell, or otherwise convey any of Lessee's rights under this Lease without the prior written consent of the Lessor. Lessee agrees that Lessor shall have broad and full discretion to withhold such consent in order to further the mutual purposes and goals set forth in this Lease. If permission is granted, any assignment or sublease shall be subject to the terms and conditions of this Lease. In the case of a sublease, the rental or occupancy fee charged the sublessee shall not be more than that amount charged the Lessee by the Lessor, plus an amount approved by Lessor to cover costs to Lessee for the Improvements.

10. **DEFAULT:** It shall be an event of default if Lessee fails to abide by any other material term or condition in this Lease, and such failure is not cured by Lessee or a Permitted Mortgagee within sixty (60) days after notice of such failure is given by Lessor to Lessee and Permitted Mortgagee. However, in the case where the Lessee or Permitted Mortgagee has commenced to cure such default within such 60-day period and is continuing such cure with all due diligence but cannot by the exercise of due diligence cure such default within such period, such period shall be extended for such additional period as may be reasonably required under the circumstances to complete such cure. In the case of any of the events of default described above, Lessor may terminate this Lease. Upon termination of this Lease, Lessor may enter any part of the Leased Premises and repossess the entire Leased Premises, and expel Lessee and those claiming rights through Lessee and remove their effects without being guilty of any manner of trespass, and without prejudice to any remedies which might otherwise be used for arrears of rent or preceding breach of covenant. If this Lease is terminated by Lessor, or if Lessor reenters the Leased Premises pursuant to an Event of Default, the Lessee agrees to pay and be liable for any unpaid Ground Lease Fee, damages which may be due or sustained prior to or in connection with such termination or reentry, and all reasonable costs, fees and expenses (including, without

limitation, reasonable attorneys' fees) incurred by Lessor in pursuit of its remedies under this Lease.

11. **RECORDING:** The parties agree that either of them may record this Lease or a Notice or Memorandum of Lease among the land records maintained in the Office of the Clerk of the Circuit Court of Frederick County, Virginia.

12. **NOTICES:** Whenever this Lease requires either party to give notice to the other, the notice shall be given in writing and delivered in person or mailed, by certified mail, return receipt requested, to the party at the address set forth below, or such other address designated by like written notice:

If to Lessor: County Administrator
County of Frederick
107 North Kent Street
Winchester, VA 22601

If to Lessee: _____

13. **WAIVER:** The waiver by Lessor at any given time of any term or condition of this Lease, or the failure of Lessor to take action with respect to any breach of any such term or condition, shall not be deemed to be a waiver of such term or condition with regard to any subsequent breach of such term or condition, or of any other term or condition of the Lease. Lessor may grant waivers in the terms of this Lease, but such waivers must be in writing and signed by Lessor before being effective and any such document shall expressly state that it is executed pursuant to the provisions contained in this Lease, and is not intended to vary the terms and conditions of this Lease.

14. **SEVERABILITY:** If any part of this Lease is unenforceable or invalid, such material shall be read out of this Lease and shall not affect the validity of any other part of this Lease or give rise to any cause of action of Lessee or Lessor against the other, and the remainder of this Lease shall be valid and enforced to the fullest extent permitted by law.

15. **MERGER; AMENDMENT:** This Lease sets forth the entire agreement between Lessor and Lessee with respect to the matters contained herein and supersedes all prior understandings, whether oral or written. This Lease may be altered or amended only by written agreement executed by Lessor and Lessee

16. **VENUE; GOVERNING LAW:** This Lease shall be interpreted in accordance with and governed by the laws of the Commonwealth of Virginia. Any dispute arising in

connection with this Lease shall be heard only in the federal or state courts of Frederick County, Virginia.

IN WITNESS WHEREOF, the parties have executed this lease on the day and year first above written.

LESSOR:

COUNTY OF FREDERICK, VIRGINIA

By _____

Its _____

LESSEE:

ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY

By _____

Its _____

AGREEMENT

THIS AGREEMENT, made and dated this _____ day of June, 2014, is made by and between the **COUNTY OF FREDERICK, VIRGINIA** (the “**County**”), a political subdivision of Virginia, and **ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY** (the “**Company**”), a Virginia corporation.

RECITALS:

- A. The Company provides fire and rescue services in the general vicinity of its current location at 769 Round Hill Road. The Company provides such services through volunteer personnel and the ownership of various apparatus.
- B. The County relies upon the Company to provide fire and rescue services and, in advancement of the Company’s provision of fire and rescue services, the County provides certain career staffing and financial support to the Company.
- C. The Company relies upon the career staffing and financial support it receives from the County and it also relies upon revenue it receives from activities it conducts at and from the use of the event center located at its current station location.
- D. The improvements (in particular, the fire station and event center) at the Company’s current location at 769 Round Hill Road are generally in excess of 50 years old and are in need of replacement.
- E. The County is the owner of the following lot(s) or parcel(s) of land (collectively, the “**Round Hill Property**”), located in the Gainesboro District of Frederick County, Virginia:
 - i. That certain lot or parcel of land containing ___ acres, more or less, situated along Corporate Place (to be constructed), west of National Lutheran Boulevard, and more particularly described in the plat recorded with Instrument Number 13 _____ among the records of the Clerk of the Circuit Court of Frederick County, Virginia, Tax Parcel Number 52-__.
 - ii. That certain lot or parcel of land containing ___ acres, more or less, situated along Corporate Place (to be constructed), west of National Lutheran Boulevard, and more particularly described in the plat recorded with Instrument Number 13 _____ among the records of the Clerk of the Circuit Court of Frederick County, Virginia, Tax Parcel Number 52-__.
- F. The parties desire to arrange herein for the construction of the following (collectively, the “**Project**”):

- i. A certain street, designated as Corporate Place, said street extending westward from National Lutheran Boulevard for a distance of approximately 350 feet, more or less (“**Corporate Place**”).
- ii. A certain street, designated as Spinning Wheel Lane, said street extending northward from Corporate Place for a distance of approximately 50 feet, more or less (“**Spinning Wheel Lane**”).
- iii. Extension of all customary utilities to the Round Hill Property (the “**Utilities**”).
- iv. Site work and parking lots for the Round Hill Property (“**Site Work/Parking**”).
- v. A fire and rescue station, located on the Round Hill Property, to serve as a replacement for the Company’s existing fire and rescue station at 769 Round Hill Road (the “**Fire Station**”).
- vi. An event center, located on the Round Hill Property, to serve as a replacement for the Company’s existing event center at 769 Round Hill Road (the “**Event Center**”).

G. The County has issued an Invitation for Bids for the Project (the “**IFB**”) and received a qualifying low bid in response to the IFB.

H. The scope of the Project is generally shown on that certain exhibit titled “Bid Development Exhibit Round Hill Fire Station”, dated April 8, 2014, and prepared by Greenway Engineering, a copy of which is attached hereto marked Exhibit A and incorporated herein by reference as if set out in full. Corporate Place, Spinning Wheel Lane, Utilities, and Site Work/Parking are identified collectively as Items 1 and 2 on Exhibit A and in the response to the IFB, the Fire Station is identified as Item 3 on Exhibit A and in the response to the IFB, and the Event Center is identified as Item 4 on Exhibit A and in the response to the IFB.

I. The parties desire to finance the Project using funds that the County, the Company, and Silver Lake, LLC (the original developer of the Round Hill Property) will provide, this Agreement being intended to govern the provision of funds by the Company for the Project (the “**Company Project Funds**”). The funds to be provided by Silver Lake, LLC will be \$616,563, representing a portion of the cost of Item 1 in Recital H.

NOW, THEREFORE, WITNESSETH: That for and in consideration of the sum of Ten Dollars (\$10.00), cash in hand paid by each of the parties unto the other, the receipt and sufficiency of which is hereby acknowledged, the parties do agree as follows:

1. **RECITALS:** The Recitals are made a material part hereof and incorporated herein by reference as if set out in full.

2. **THE PROJECT:** The Company Project Funds shall be applied and expended in order to construct the Event Center and to cover a portion of the cost of Corporate Place, Spinning Wheel Lane, the Utilities, and Site Work/Parking.

3. **COUNTY RESPONSIBILITIES:**

a. The County shall act as fiscal agent and project manager for the Project. The County's responsibilities as fiscal agent and project manager shall include management and oversight of all roadway design, approvals and permitting, construction management, and reviewing and approving Project invoices.

b. The County shall give notice to the Company of the intended commencement of the Project not less than fifteen (15) days beforehand.

c. As project manager, the County shall supervise the Project, which shall be constructed in a good and workmanlike fashion and, as to roadways, in accordance with all applicable Virginia Department of Transportation ("VDOT") and local standards.

d. The County shall give written notice to the Company of any unforeseen engineering, environmental, and/or construction issues that are encountered during the Project within forty-eight (48) hours of discovery of such issues. Thereafter, the County shall promptly provide written notice to the Company of the intended remediation measures (the "**Remediation Work**") and the costs thereof prior to the commencement of the Remediation Work. Such notice shall set forth the date upon which the Remediation Work shall commence, which date shall be not less than five (5) days after the date that the County gives such notice to the Company. Following approval of the Remediation Work by the Company, or in the event that the Company fails to object to the Remediation Work within the five (5) day period referenced above, the Company shall provide payment of the costs of the Remediation Work pursuant to the provisions of Section 4(e) of this Agreement. In the event the Company objects to the Remediation Work during the five (5) day period referenced above, then the County and the Company shall submit such dispute to Greenway Engineering, whose decision shall be final and binding upon the County and the Company and the Company shall then pay, pursuant to the provisions of Section 4(e) of this Agreement, such amounts as are so determined.

4. **COMPANY RESPONSIBILITIES:**

a. The Company shall provide to the County funds as follows:

i. in an amount equal to that portion of the bid designated, by the bidder selected by County in response to the IFB, as being for the entirety of

the Event Center (referenced as Item 4 in Recital H), said amount being \$1,373,464, and

- ii. thirty-eight percent (38%) of the remainder, after deduction of the \$616,563 being paid by Silver Lake, LLC, of that portion of the bid designated, by the bidder selected by County in response to the IFB, as being for Corporate Place, Spinning Wheel Lane, Utilities, and Site Work/Parking (collectively referenced as Items 1 and 2 in Recital H), 38% of said remainder amount being \$441,967.

b. The Company shall provide to the County such funds as are necessary for all quality assurance and quality control work in connection with the Project. Said amounts are in addition to those set forth in Section 4(a) of this Agreement.

c. The Company shall provide to the County such funds as are owed for Remediation Work pursuant to the provisions of Section 3(d) of this Agreement. Said amounts, if any, are in addition to those set forth in Section 4(a) of this Agreement.

d. The Company shall provide to the County funds to cover any change orders that may become necessary.

e. The Company shall provide to the County the funds identified in a, b, c, and d of this section within 30 days following billing to the Company by the County based upon contractor invoices received by the County for the respective portions of the Project.

5. **CONSTRUCTION DEADLINES**

a. The County agrees that the Project shall commence within ninety (90) days after, and only after, final funding approval by the County Board of Supervisors.

b. The County agrees that the Project shall achieve substantial completion within 365 days after the date of the County's notice to proceed to the contractor for the Project.

6. **NOTICES:** All notices, demands, or other communications that may be necessary or proper hereunder shall be deemed duly given if personally delivered, or when deposited in the United States mail, postage prepaid, first class, registered or certified, return receipt requested, addressed respectively as follows, or to such other address designated by notice given pursuant hereto:

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

with a copy to: Roderick B. Williams, Esq.
County Attorney
107 North Kent Street
Winchester, VA 22601

Company: —
—
—

with a copy to: ?

7. **ENTIRE AGREEMENT; AMENDMENTS.**

a. This Agreement constitutes the entire agreement of the parties and supersedes any prior understandings, whether oral or written, of the parties regarding the subject matter of this Agreement and no amendment of this Agreement shall be effective unless made in a writing signed by the parties.

b. This Agreement shall be binding upon and the obligations and benefits shall accrue to the parties hereto and their successors and assigns.

8. **GOVERNING LAW; VENUE:** This Agreement shall be governed by and interpreted according to the laws of the Commonwealth of Virginia and any dispute hereunder shall be heard only in the Circuit Court of Frederick County, Virginia.

WITNESS the following signatures:

COUNTY OF FREDERICK, VIRGINIA

By _____

ROUND HILL COMMUNITY FIRE
AND RESCUE COMPANY

By _____

Frederick County
Fire Station & Community Center Project - Spring 2014 VRA Tax-Exempt Issue
Rates as of May 15, 2014

	22 Years	County Portion	Fire Station Portion
Amortization			
Project Proceeds	\$7,217,104	\$5,486,256	\$1,730,848
Amount Proffered	-\$1,000,000	-\$1,000,000	\$0
Developer Reimbursement	-\$616,563	-\$616,563	\$0
Cost of Issuance	\$115,344	\$85,173	\$30,171
Capital Reserve Fund (Subordinate Series only)	\$26,720	\$18,400	\$8,320
Underwriter's Discount	\$21,540	\$14,900	\$6,640
VRA Up front fee	\$6,731	\$4,656	\$2,075
Premium Paid by Investors	-\$385,876	-\$267,822	-\$118,054
Par Amount Borrowed	\$5,385,000	\$3,725,000	\$1,660,000
Total Interest Cost	3.12%	3.12%	3.12%

	Debt Service (Includes Ongoing VRA Fee)	County Portion of Debt Service (Includes Ongoing VRA Fee)	Fire Station Portion of Debt Service (Includes Ongoing VRA Fee)
Fiscal Year			
6/30/2015	\$152,418	\$105,511	\$46,907
6/30/2016	\$214,338	\$148,375	\$65,963
6/30/2017	\$395,522	\$270,797	\$124,725
6/30/2018	\$392,138	\$270,088	\$122,050
6/30/2019	\$387,872	\$268,697	\$119,175
6/30/2020	\$390,347	\$268,500	\$121,847
6/30/2021	\$388,188	\$268,572	\$119,616
6/30/2022	\$390,069	\$272,909	\$117,159
6/30/2023	\$390,738	\$271,388	\$119,350
6/30/2024	\$385,347	\$264,238	\$121,109
6/30/2025	\$389,494	\$271,728	\$117,766
6/30/2026	\$387,225	\$268,181	\$119,044
6/30/2027	\$384,469	\$269,275	\$115,194
6/30/2028	\$381,650	\$265,309	\$116,341
6/30/2029	\$385,716	\$262,788	\$122,928
6/30/2030	\$386,281	\$266,341	\$119,941
6/30/2031	\$381,225	\$264,391	\$116,834
6/30/2032	\$385,228	\$266,772	\$118,456
6/30/2033	\$378,256	\$263,456	\$114,800
6/30/2034	\$390,309	\$269,478	\$120,831
6/30/2035	\$381,731	\$265,075	\$116,656
6/30/2036	\$382,447	\$265,163	\$117,284
Total Debt Service	\$8,101,006	\$5,607,030	\$2,493,976
Total Principal Paid	\$5,385,000	\$3,725,000	\$1,660,000
Total Interest Paid	\$2,628,722	\$1,821,585	\$807,137
Total VRA Administrative Fees Paid	\$87,284	\$60,446	\$26,838
Total Debt Service	\$8,101,006	\$5,607,030	\$2,493,976

Replacement Round Hill Fire Station & Event Center Debt Service Assumptions

The following assumptions were used to generate the attached debt service schedule for the replacement Round Hill Fire Station & Event Center:

1. The interest rates are as of May 15, 2014, the last VRA sale date results. The VRA is to update our rates next Tuesday so we will have that for our meeting on Wednesday morning but we need to provide the VRA the basis financing costs.
2. We have assumed that all of the funds would be drawn at closing and no interest income would be earned. once we have a better idea of your construction draws we can “fine tune” this number. However, with current reinvestment rates so low this project will not generate a significant amount of interest earnings on unexpended project funds;
3. We have assumed that the County has received the \$1,000,000 proffer and will use these funds totally for its share of the Project. In addition, we have assumed the County is comfortable that the developer will be able to reimburse the county for its cost without impacting the Project funds so not interim financing is needed for this cost. again all of these costs are to benefit the county;
4. We have assumed the first interest payment from the county and the Volunteers will be October 1, 2014 and then every six month. the first principal payment will be due October 1, 2016 or about one year after construction is completed. Principal will be due annually and will be amortized over a 20 year period from the date of the first principal payment on October 1, 2016.; and
5. All cost of issuance were taken from the last VRA issuance worksheet which will change when they provide us new numbers. in addition to the VRA costs we have included \$60,000 for local costs for bond counsel and Financial Advisory costs.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
5/12/2014	HUMAN RESOURCES	EOM-MAY	1203	3002	000	000	(200.00)
	HUMAN RESOURCES		1203	1007	000	003	200.00
5/12/2014	TREASURER	ADVERTISING FOR TAX SALES	1213	3002	000	002	(3,000.00)
	TREASURER		1213	3007	000	000	3,000.00
5/12/2014	ANIMAL SHELTER	SUPPLEMENT REMAINDER OF YEAR	4305	5102	000	000	(2,000.00)
	ANIMAL SHELTER		4305	3004	000	002	2,000.00
5/12/2014	FIRE AND RESCUE	TO COVER LINE ITEM	3505	3006	000	000	(620.00)
	FIRE AND RESCUE		3505	3005	000	000	620.00
5/13/2014	SHERIFF	COST OF TRANSPORTING GOVT.SURPLUS VEHICLE	3102	3004	000	002	(7,400.00)
	SHERIFF		3102	3002	000	000	7,400.00
5/13/2014	SHERIFF	TO COVER EXPENDITURES	3102	5401	000	000	(2,000.00)
	SHERIFF		3102	3010	000	000	2,000.00
5/15/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	JANITORIAL SUPPLIES FOR CAB	4304	5405	000	005	(2,200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	000	2,200.00
5/15/2014	INFORMATION TECHNOLOGY	WIRELESS AND PHONE EQUIPMENT	1220	3005	000	000	(20,000.00)
	INFORMATION TECHNOLOGY		1220	5413	000	003	20,000.00
5/16/2014	FIRE AND RESCUE	SALARY ADJUSTMENTS 5/14	3505	1001	000	060	300.00
	FIRE AND RESCUE		3505	1007	000	001	(300.00)
	FIRE AND RESCUE		3505	1001	000	064	11,053.00
	FIRE AND RESCUE		3505	1007	000	001	(11,053.00)
5/19/2014	INSPECTIONS	ADDITIONAL MAINTENANCE ON VEHICLES	3401	5204	000	000	(1,000.00)
	INSPECTIONS		3401	3004	000	002	1,000.00
5/19/2014	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR REMAINDER OF FY14	4305	5402	000	001	(500.00)
	ANIMAL SHELTER		4305	5402	000	003	500.00
5/21/2014	COMMONWEALTH'S ATTORNEY	REQUEST OF TRANSFER TO BALANCE	2201	5409	000	000	(180.90)
	COMMONWEALTH'S ATTORNEY		2201	5408	000	001	180.90
	COMMONWEALTH'S ATTORNEY		2201	5409	000	002	(35.82)
	COMMONWEALTH'S ATTORNEY		2201	3004	000	000	35.82
	COMMONWEALTH'S ATTORNEY		2201	3007	000	000	(500.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	500.00
	COMMONWEALTH'S ATTORNEY		2201	5410	000	000	(300.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	300.00
	COMMONWEALTH'S ATTORNEY		2201	5204	000	000	(880.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	880.00
5/27/2014	INSPECTIONS	FUNDS TO ORDER NEW CODE BOOKS	3401	4003	000	002	(2,600.00)
	INSPECTIONS		3401	5411	000	000	2,600.00
5/28/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	DIAGNOSTIC SCREEN/CHILLER	4304	5101	000	006	(686.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	686.00
5/28/2014	CLEARBROOK PARK	GRAVEL FOR PARKING LOTS	7109	3004	000	003	1,121.54
	SHERANDO PARK		7110	3004	000	003	(1,121.54)
5/28/2014	ANIMAL SHELTER	SUPPLEMENT LINE FOR FY14	4305	3004	000	003	(800.00)
	ANIMAL SHELTER		4305	5407	000	000	800.00
5/29/2014	PUBLIC SAFETY COMMUNICATION	LAPTOPS AND OTHER ITEMS	3506	5204	000	000	(5,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	5413	000	000	5,000.00
5/29/2014	ELECTORAL BOARD AND OFFICIALS	PAY FOR NEW PRECINCT SIGN	1301	5204	000	000	(2,400.00)
	ELECTORAL BOARD AND OFFICIALS		1301	5401	000	000	2,400.00
5/29/2104	COUNTY ATTORNEY	UNPLANNED TRAVEL/TAX MEETING	1202	3002	000	000	(137.04)
	COUNTY ATTORNEY		1202	5506	000	000	137.04
5/30/2014	COMMISSIONER OF THE REVENUE	NEW PRINTER AS400 COMPATIBLE	1209	5506	000	000	(3,000.00)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	3,000.00
5/30/2014	COMMISSIONER OF THE REVENUE	OFFICE SUPPLIES-MISC.	1209	3006	000	000	(523.00)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	523.00
	COMMISSIONER OF THE REVENUE		1209	3010	000	000	(517.72)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	517.72
5/30/2014	COMMISSIONER OF THE REVENUE	OFFICE TONER & CHAIRS	1209	3004	000	002	(3,077.50)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	3,077.50
5/30/2014	COMMISSIONER OF THE REVENUE	VARIOUS OFFICE CHAIRS AND MATERIALS	1209	5401	000	000	10,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	000	(10,000.00)
5/30/2014	REASSESSMENT/BOARD OF ASSESSORS	VEHICLE MAINTENANCE&INSPECTION	1210	3006	000	000	(2,210.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3004	000	002	2,210.00
5/31/2014	JUVENILE COURT PROBATION	COST OF DESK, CHAIRS, & CLOCKS	3303	8002	000	000	(2,500.00)
	JUVENILE COURT PROBATION		3303	5401	000	000	2,500.00
6/2/2014	INFORMATION TECHNOLOGY	GIS TRAINING REQUEST	1220	3005	000	000	(1,680.00)
	INFORMATION TECHNOLOGY		1220	5506	000	002	1,680.00
6/2/2014	COMMISSIONER OF THE REVENUE	TELEPHONE AND POSTAL COST	1209	5801	000	000	(1,200.00)
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	1,200.00
6/2/2014	CLEARBROOK PARK	COST OF PLAYGROUND MULCH	7109	5103	000	000	(1,901.60)
	CLEARBROOK PARK		7109	5413	000	000	1,901.60
6/2/2014	CLEARBROOK PARK	COVER COST OF POOL TILE REPAIR	7109	5103	000	000	(400.00)
	CLEARBROOK PARK		7109	3004	000	003	400.00
6/3/2014	MAINTENANCE ADMINISTRATION	NEW TIRES 2006 FORD MAINTENANCE TRUCK	4301	5401	000	000	(300.00)
	MAINTENANCE ADMINISTRATION		4301	3004	000	002	300.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/3/2014	MAINTENANCE ADMINISTRATION	TIRES 2006 FORD,AIR CONDITIONING SERVICE 2007 FORD	4301	5401	000	005	(487.46)
	MAINTENANCE ADMINISTRATION		4301	3004	000	002	487.46
6/3/2014	VICTIM WITNESS	TO COVER OFFICE SUPPLIES	2202	5506	000	000	(1,000.00)
	VICTIM WITNESS		2202	5401	000	000	1,000.00
6/4/2014	FIRE AND RESCUE	TO COVER INE ITEM EXPENSES	3505	3006	000	000	(700.00)
	FIRE AND RESCUE		3505	3004	000	001	700.00
6/4/2014	FIRE AND RESCUE	TO COVER VEHICLE INSTALLATION	3505	5408	000	000	(3,000.00)
	FIRE AND RESCUE		3505	3010	000	000	3,000.00
6/4/2014	FIRE AND RESCUE	TO COVER YEAR END	3505	5204	000	000	(62.00)
	FIRE AND RESCUE		3505	5299	000	000	62.00
6/4/2014	FIRE AND RESCUE	PURCHASE MOUNTING EQUIPMENT	3505	3007	000	000	(1,000.00)
	FIRE AND RESCUE		3505	5407	000	000	1,000.00
6/5/2014	PARKS AND RECREATION ADMINISTRATION	COST OF BACKGROUND CHECKS	7101	3002	000	000	(591.75)
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	591.75
6/5/2014	SHERIFF	COST OF REPAIRS TO EQUIPMENT	3102	3004	000	002	(1,000.00)
	SHERIFF		3102	3004	000	001	1,000.00
6/5/2014	CLEARBROOK PARK	ELECTRICAL REPAIRS AT CLEARBROOK	7109	5101	000	000	(577.40)
	CLEARBROOK PARK		7109	3010	000	000	577.40
6/5/2014	AGRICULTURE	FUNDS NEEDED FOR TRAVEL	8301	5204	000	000	(192.50)
	AGRICULTURE		8301	5506	000	000	192.50
	AGRICULTURE		8301	5401	000	000	(114.41)
	AGRICULTURE		8301	5506	000	000	114.41
6/5/2014	SHERIFF	RENTAL CAR EXPENSES-SURVEILLANCE	3102	5413	000	008	(1,000.00)
	SHERIFF		3102	3010	000	000	1,000.00
6/5/2014	PARKS AND RECREATION ADMINISTRATION	SOCIAL SERVICE BACKGROUND CHECK	7101	3002	000	000	(351.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	351.00
6/5/2014	CLEARBROOK PARK	TO COVER COST OF LANDFILL DUMPING FEES	7109	5101	000	000	(7.32)
	CLEARBROOK PARK		7109	3004	000	003	7.32
6/5/2014	PARKS MAINTENANCE	TO COVER COST OF SAFETY BOOTS	7103	5414	000	000	(886.35)
	CLEARBROOK PARK		7109	5414	000	000	886.35
6/5/2014	RECREATION CENTERS AND PLAYGROUNDS	TO COVER COST OF UNIFORMS	7104	5412	000	000	(1,158.11)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	1,158.11
6/5/2014	SHERIFF	TO COVER CURRENT EXPENDITURES	3102	8005	000	000	(1,078.40)
	SHERIFF		3102	5408	000	000	1,078.40
6/5/2014	SHERIFF	TO COVER PURCHASES IN CURRENT YEAR	3102	3004	000	002	(2,700.00)
	SHERIFF		3102	5408	000	000	2,700.00
6/5/2014	PARKS MAINTENANCE	WATER SAFETY & CPR CERTIFICATION	7103	5414	000	000	(714.03)
	PARKS MAINTENANCE		7103	5506	000	000	714.03
6/6/2014	INFORMATION TECHNOLOGY	EDC PHONE SYSTEM EQUIPMENT	1220	3005	000	000	(8,915.80)
	INFORMATION TECHNOLOGY		1220	8007	000	003	8,915.80

County of Frederick
General Fund
May 31, 2014

ASSETS	FY14 <u>5/31/14</u>	FY13 <u>5/31/13</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	67,097,374.18	61,872,260.58	5,225,113.60 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	69,153,776.76	65,595,017.33	3,558,759.43
Streetlights	21,054.98	19,882.32	1,172.66
Commonwealth, Federal, 45 day Taxes	12,103.59	48,015.68	(35,912.09)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,260.09	2,764.28	1,495.81
GL controls (est. rev / est. exp)	<u>(11,901,626.54)</u>	<u>(12,678,867.75)</u>	<u>777,241.21</u> (1) Attached
TOTAL ASSETS	<u>125,123,437.29</u>	<u>115,595,566.67</u>	<u>9,527,870.62</u>
LIABILITIES			
Accrued Liabilities	325,247.05	589,425.03	(264,177.98) *B
Performance Bonds Payable	430,888.66	1,486,407.72	(1,055,519.06) *C
Taxes Collected in Advance	771,676.16	157,529.38	614,146.78 *D
Deferred Revenue	<u>69,187,249.33</u>	<u>65,663,160.33</u>	<u>3,524,089.00</u> *E
TOTAL LIABILITIES	70,715,061.20	67,896,522.46	2,818,538.74
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	260,861.71	749,233.46	(488,371.75) (2) Attached
Conservation Easement	2,135.00	2,135.00	0.00
Peg Grant	181,138.00	128,354.00	52,784.00
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	177,748.15	124,084.63	53,663.52
Historical Markers	17,273.32	17,235.77	37.55
Transportation Reserve	0.00	377,396.00	(377,396.00) *F
Animal Shelter	335,530.02	325,780.61	9,749.41
Proffers	2,796,108.30	1,615,662.27	1,180,446.03 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00
Star Fort Fees	0.00	0.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>48,822,301.91</u>	<u>42,543,882.79</u>	<u>6,278,419.12</u> (4) Attached
TOTAL EQUITY	<u>54,408,376.09</u>	<u>47,699,044.21</u>	<u>6,709,331.88</u>
TOTAL LIAB. & EQUITY	<u>125,123,437.29</u>	<u>115,595,566.67</u>	<u>9,527,870.62</u>

NOTES:

- *A The cash increase can be attributed to an increase in fund balance.
- *B The difference can be attributed to the timing of the deposits.
- *C Performance bonds decreased \$1.1 million due to completed projects and pay out of the bonds for the county to complete the project.
- *D Real Estate tax payment from lending institution.
- *E Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.
- *F The FY14 balance of \$377,396 was transferred to the Project Development Fund for various road projects.

BALANCE SHEET

(1) GL Controls	FY14	FY13	Inc/(Decrease)
Est.Revenue	130,292,517	122,938,972	7,353,544
Appropriations	(60,684,525)	(60,143,152)	(541,373)
Est.Tr.to Other fds	(81,770,479)	(76,223,922)	(5,546,558)
Encumbrances	260,862	749,233	(488,372)
	(11,901,627)	(12,678,868)	777,241

(2) General Fund Outstanding Purchase Orders @5/31/14

DEPARTMENT	Amount	Description
Board of Supervisors	6,806.35	Portable Audio/Video Equipment
Fire & Rescue	6,485.56	Lightbars & Misc. Equipment
	41,761.74	Uniforms
	1,114.51	Motorola Radios
	11,948.96	APX Dual Band&VHF Radio System
	3,763.98	Honda Generator
	33,508.56	2014 Ford F250
	4,775.00	Equipment Allows Firefighter to Escape Potentially Fatal Situation While in a Fire.
Inspections	23,530.54	2014 Ford Escape
IT	9,099.18	Cisco Aironet Wireless
Parks	22,083.00	Chemicals for Pools
	4,507.50	Staff Uniforms
	1,354.49	Infield Mix
	5,822.40	Mulch
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
Sheriff	43,963.94	Sungard OSSI Software
	1,980.00	Body Armour
	3,440.80	DARE T-Shirts
	9,185.00	Digital Stand Alone Camera
	2,930.20	Fusees Road Flares
	7,560.00	Cross Match Scan
	9,280.00	Body Wire Recording Devise for Undercover Investigations
Total	260,861.71	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @5/31/14	1,307,008.84	224,730.17	378,377.25	885,992.04	2,796,108.30

Designated Other Projects Detail

Administration	153,340.04	
Bridges	-400.00	Does not include \$1,000 collected FY14
Historic Preservation	80,000.00	12/11/13 Board Action designated \$50,000 for final debt payment.
Library	38,217.00	
Rt.50 Trans.Imp.	10,000.00	
Rt. 50 Rezoning	25,000.00	
Rt. 656 & 657 Imp.	25,000.00	
RT.277	162,375.00	
Sheriff	24,460.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Total	885,992.04	

Other Proffers @5/31/14

(4) Fund Balance Adjusted	
Ending Balance 5/31/14	28,271,933.98
Revenue 5/14	114,577,135.35
Expenditures 5/14	(53,406,888.27)
Transfers 5/14	(40,619,879.15)
5/14 Adjusted Fund Balance	48,822,301.91

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 May 31, 2014

REVENUES:	<u>Appropriated</u>	FY14 5/31/14 <u>Actual</u>	FY13 5/31/13 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	87,168,379.00	67,669,072.96	66,938,730.03	730,342.93 (1)
Other local taxes	28,429,460.00	24,865,832.23	23,874,777.09	991,055.14 (2)
Permits & Privilege fees	971,610.00	1,212,557.91	1,047,734.38	164,823.53 (3)
Revenue from use of money and property	168,609.20	151,873.22	438,663.55	(286,790.33) (4)
Charges for Services	2,312,630.00	1,877,890.32	1,962,111.85	(84,221.53)
Miscellaneous	554,915.03	424,644.02	521,808.82	(97,164.80)
Recovered Costs	970,774.21	3,301,994.61	1,921,441.60	1,380,553.01 (5)
Intergovernmental:				
Commonwealth	9,698,741.11	14,987,589.31	13,923,118.14	1,064,471.17 (6)
Federal	17,398.00	85,680.77	207,096.56	(121,415.79) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	130,292,516.55	114,577,135.35	110,835,482.02	3,741,653.33
EXPENDITURES:				
General Administration	10,014,988.04	8,713,096.31	8,551,124.35	161,971.96
Judicial Administration	2,291,848.06	1,853,608.09	1,812,457.55	41,150.54
Public Safety	29,615,436.65	25,749,411.81	23,260,286.59	2,489,125.22
Public Works	4,548,102.42	3,678,855.77	3,213,469.22	465,386.55
Health and Welfare	6,938,816.00	5,613,277.80	5,597,820.61	15,457.19
Education	56,493.00	56,493.00	56,493.00	0.00
Parks, Recreation, Culture	5,380,967.22	4,531,139.23	4,401,259.07	129,880.16
Community Development	3,881,422.58	3,211,006.26	1,532,673.31	1,678,332.95
TOTAL EXPENDITURES	62,728,073.97	53,406,888.27	48,425,583.70	4,981,304.57 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,726,930.83	40,619,879.15	41,608,617.10	(988,737.95) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(12,162,488.25)	20,550,367.93	20,801,281.22	250,913.29
Fund Balance per General Ledger		28,271,933.98	21,767,601.57	6,504,332.41
Fund Balance Adjusted to reflect Income Statement 5/31/14		48,822,301.91	42,568,882.79	6,253,419.12

(1)General Property Taxes	FY14	FY13	Increase/Decrease
Real Estate Taxes	39,278,894	39,579,115	(300,221)
Public Services	1,113,589	1,481,927	(368,337)
Personal Property	26,038,908	24,738,993	1,299,915
Penalties and Interest	923,072	851,432	71,640
Credit Card Chgs./Delinq.Advertising	(19,775)	(18,122)	(1,652)
Adm.Fees For Liens&Distress	334,385	305,386	28,999
	67,669,073	66,938,730	730,343

(2) Other Local Taxes

Local Sales and Use Tax	8,954,084.65	8,132,325.02	821,759.63
Communications Sales Tax	1,015,941.22	1,048,913.52	(32,972.30)
Utility Taxes	2,562,394.02	2,500,032.55	62,361.47
Business Licenses	5,642,926.48	5,629,093.70	13,832.78
Auto Rental Tax	92,756.21	87,878.03	4,878.18
Motor Vehicle Licenses Fees	1,338,590.79	1,344,520.01	(5,929.22)
Bank Stock Taxes	367,468.00	351,832.00	15,636.00
Recordation Taxes	1,046,147.90	1,120,805.23	(74,657.33)
Meals Tax	3,448,593.64	3,281,194.95	167,398.69
Lodging Tax	359,767.65	337,878.48	21,889.17
Street Lights	29,550.11	32,398.92	(2,848.81)
Star Fort Fees	7,611.56	7,904.68	(293.12)
Total	24,865,832.23	23,874,777.09	991,055.14

(3)Permits&Privileges

Dog Licenses	42,839.00	39,195.00	3,644.00
Land Use Application Fees	4,800.00	7,325.00	(2,525.00)
Transfer Fees	2,277.44	2,268.90	8.54
Development Review Fees	318,510.05	294,004.04	24,506.01
Building Permits	645,005.27	529,300.29	115,704.98
2% State Fees	7,509.87	2,878.38	4,631.49
Electrical Permits	66,559.00	54,241.00	12,318.00
Plumbing Permits	10,849.00	9,450.00	1,399.00
Mechanical Permits	46,850.14	49,730.17	(2,880.03)
Sign Permits	2,738.14	2,991.60	(253.46)
Permits for Commercial Burning	400.00	400.00	-
Explosive Storage Permits	500.00	700.00	(200.00)
Blasting Permits	435.00	360.00	75.00
Annual Burning Permits	-	100.00	(100.00)
Instutional Inspections Permit	15.00	-	15.00
Land Disturbance Permits	60,320.00	54,140.00	6,180.00
Septic Haulers Permit	200.00	-	200.00
Sewage Installation License	300.00	600.00	(300.00)
Residential Pump And Haul Fee	100.00	50.00	50.00
Transfer Development Rights	2,350.00	-	2,350.00
Total	1,212,557.91	1,047,734.38	164,823.53

(4) Revenue from use of

Money	94,523.78	83,141.87	11,381.91
Property	57,349.44	355,521.68	(298,172.24) *1
	151,873.22	438,663.55	(286,790.33)

*1 Sale of Stephens City School(\$99,025) and 317 Cameron Street(\$217,587) in FY13

(5) Recovered Costs	FY14	FY13	Increase/Decrease
Recovered Costs Treas.Office	44,582.00	44,955.25	(373.25)
Worker's Comp	1,100.00	1,150.00	(50.00)
Purchasing Card Rebate	117,213.04	96,305.09	20,907.95
Recovered Costs-IT/GIS	25,421.90	5,000.00	20,421.90
Reimbursement Circuit Court	12,229.03	12,997.88	(768.85)
Clarke County Container Fees	40,809.08	41,929.37	(1,120.29)
City of Winchester Container Fees	31,156.96	15,997.41	15,159.55
Refuse Disposal Fees	55,905.25	48,339.28	7,565.97
Recycling Revenue	82,688.40	96,459.09	(13,770.69)
Sheriff Restitution	134.36	63.74	70.62
Fire&Rescue Merchandise (Resale)	78.00	345.38	(267.38)
Container Fees Bowman Library	1,412.56	960.73	451.83
Restitution Victim Witness	4,677.43	2,549.37	2,128.06
Reimb.of Expenses Gen.District Court	24,303.02	31,065.28	(6,762.26)
Reimb.Public Works Salaries	547.76	41,682.00	(41,134.24)
Winchester EDC	72,000.00	72,000.00	-
Reimb.Task Force	52,463.02	52,080.29	382.73
C&P Jail	-	(60.00)	60.00
EDC/Recovered Costs	1,400.00	880.00	520.00
Sign Deposits Planning	50.00	(50.00)	100.00
Reimbursement Elections	2,640.65	4,043.36	(1,402.71)
Westminster Canterbury Lieu of Taxes	12,225.05	12,260.55	(35.50)
Reimbursement Street Signs	1,394.40	2,471.89	(1,077.49)
Grounds Maintenance Frederick Co.School	178,314.54	111,661.37	66,653.17
Comcast PEG Grant	63,116.00	61,784.00	1,332.00
Proffer-Other	1,055,000.00	345,000.00	710,000.00
Fire School Programs	18,341.00	16,275.00	2,066.00
Proffer Sovereign Village	36,587.30	18,293.65	18,293.65
Proffer Lynnehaven	-	16,891.55	(16,891.55)
Proffer Redbud Run	122,626.00	122,626.00	-
Clerks Reimbursement to County	11,131.51	11,317.70	(186.19)
Proffer Canter Estates	16,351.88	-	16,351.88
Proffer Village at Harvest Ridge	12,312.00	13,851.00	(1,539.00)
Proffer Snowden Bridge	522,452.51	450,019.38	72,433.13
Proffer Meadows Edge Racey Tract	493,528.00	110,792.00	382,736.00
Sheriff Reimbursement	153,634.96	52,622.99	101,011.97
Proffer Cedar Meadows Proffer	34,167.00	4,881.00	29,286.00
Proffer Westbury Commons	-	2,000.00	(2,000.00)
Total	3,301,994.61	1,921,441.60	1,380,553.01

*1 \$330,000 FY13 Transportation Proffer from BPG Properties for Rt.11 Corridor
\$1,000,000 FY14 The Village at Orchard Ridge Proffer for Development of the New Fire&Rescue Station.

(6) Commonwealth Revenue	5/31/2014	5/31/2013	
	FY14	FY13	Increase/Decrease
Motor Vehicle Carriers Tax	37,981.90	34,612.37	3,369.53
Mobile Home Titling Tax	68,457.89	64,353.57	4,104.32
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
State Non-Categorical Funding	95,034.88	-	95,034.88
Recordation Taxes	362,963.72	316,939.62	46,024.10
Shared Expenses Comm.Atty.	377,572.23	368,401.05	9,171.18
Shared Expenses Sheriff	1,995,550.30	1,917,422.10	78,128.20
Shared Expenses Comm.of Rev.	175,932.96	168,260.41	7,672.55
Shared Expenses Treasurer	143,411.87	127,721.00	15,690.87
Shared Expenses Registrar	-	42,574.36	(42,574.36)
Shared Expenses Clerk	363,948.15	349,796.91	14,151.24
Public Assistance Grants	2,939,554.43	2,800,192.46	139,361.97
Four-For-Life-Funds	81,150.16	80,544.88	605.28
Litter Control Grant	15,502.00	17,573.00	(2,071.00)
Emergency Services Fire Program	223,725.00	209,360.00	14,365.00
Recycling Grant	-	5,489.94	(5,489.94)
DMV Grant Funding	22,467.94	34,768.32	(12,300.38)
State Grant-Emergency Services	7,156.25	-	7,156.25
DCJS & Sheriff State Grants	82,777.94	67,707.79	15,070.15
JJC Grant Juvenile Justice	128,358.00	122,392.00	5,966.00
Rent/Lease Payments	261,286.19	234,737.88	26,548.31
Spay/Neuter Assistance-State	2,511.25	2,183.76	327.49
State Reimbursement EDC	900,000.00	-	900,000.00
VDEM Grant Sheriff	6,598.33	227,251.95	(220,653.62)
Wireless 911 Grant	53,887.37	82,126.00	(28,238.63)
State Forfeited Asset Funds	12,522.23	32,906.84	(20,384.61)
Victim Witness Commonwealth Office	75,166.50	75,166.75	(0.25)
Social Services VOCA Grant	-	3,325.00	(3,325.00)
F/R OEMS Reimb.	2,543.64	10,782.00	(8,238.36)
IT/GIS Grant	25,000.00	-	25,000.00
Total	14,987,589.31	13,923,118.14	1,064,471.17

County of Frederick

General Fund

May 31, 2014

(7) Federal Revenue	FY14	FY13	Increase/Decrease
Federal Forfeited Assets	21,693.77	182.80	21,510.97
Housing Illegal Aliens	18,814.00	24,595.00	(5,781.00)
Federal Grants Sheriff	45,173.00	182,318.76	(137,145.76)
Total	85,680.77	207,096.56	(121,415.79)

(8) Expenditures

Expenditures increased \$4,981,304.57 in total. **Public Safety** increased \$2,489,125.22 and included the Sheriff's department cost of the IT Virtualization Project, implementation of the Sungard OSSI software, and equipment for IT upgrades including servers, PC's, printers and licenses totaling \$434,065.26 year to date. The Sheriff's department also purchased (3) 2014 Ford Explorer's for \$74,639, (2) 2013 unmarked police sedans for \$48,804, (2) 2014 unmarked police sedans for \$48,144, (13) marked 2014 police sedans for \$330,995.60, and (1) Ford F-150 Truck at a cost of \$23,250. Additionally, Inspections purchased a 2013 Ford F150 for \$20,952 and Fire and Rescue a Lifepak 15 for \$65,995.97, a chest compression system at a cost of \$56,177, (3) Chevrolet Tahoes totaling \$88,295, and (2) 2014 Ford F-250 Trucks at a total cost of \$66,279. Contributions to Fire Departments and Rescue Squads increased \$404,704.74, mostly due to the design of Round Hill Fire Station. The contribution for the local share for the Jail through the fourth quarter reflects an increase of \$267,504 over the previous year. **Public Works** increased \$465,386.55 due to the earthwork, concrete wall/slab, and refuse equipment costs of \$427,827.71 for the Gainesboro citizen's site. The **Community Development** increase of \$1,678,332.95 reflects the \$1,650,000 Economic Development Commission incentive for McKesson Medical Surgical, Navy Federal Credit Union, and HP Hood (See previous page (6) on Commonwealth revenue for \$900,000 State Reimbursement EDC). Transfers decreased \$988,737.95. See chart below:

(Transfers Decreased \$988,737.95)	FY14	FY13	Increase/Decrease
School Operating	30,679,564.15	32,274,604.34	(1,595,040.19) *1
Debt Service School	7,313,075.50	7,313,075.50	-
Shawneeland	0.00	597.36	(597.36)
Debt Service County	1,445,517.81	1,441,661.70	3,856.11
School Capital Projects Fund	800,882.79	-	800,882.79 *2
Development Project Fund 27	422,696.00	-	422,696.00
Jail Fund	0.00	972.98	(972.98)
Operational Transfers	(41,857.10)	577,705.22	(619,562.32) *3
Total	40,619,879.15	41,608,617.10	(988,737.95)

*1 Decrease includes \$1.1 million Reappropriation in FY13

*2 Increase represents one time funding for capital purchases from FY2013 year surplus

*3 Decrease includes one time employer payments and timing of insurance charge outs

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 May 31, 2014

ASSETS	FY2014 <u>5/31/14</u>	FY2013 <u>5/31/13</u>	Increase <u>(Decrease)</u>
Cash	4,963,005.72	5,017,433.39	(54,427.67) *1
GL controls(est.rev/est.exp)	<u>(518,361.25)</u>	<u>(1,290,087.81)</u>	<u>771,726.56</u>
TOTAL ASSETS	<u>4,444,644.47</u>	<u>3,727,345.58</u>	<u>717,298.89</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>
TOTAL LIABILITIES	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	20,923.11	207,273.26	(186,350.15)
Fund Balance	<u>2,346,193.29</u>	<u>1,516,031.35</u>	<u>830,161.94</u> *2
TOTAL EQUITY	<u>2,367,116.40</u>	<u>1,723,304.61</u>	<u>643,811.79</u>
TOTAL LIABILITY & EQUITY	<u>4,444,644.47</u>	<u>3,727,345.58</u>	<u>717,298.89</u>

NOTES:

*1 Cash decreased \$54,427.67. Refer to the following page for comparative statement of revenues, expenditures, and changes in fund balance.

*2 Fund balance increased \$830,161.94. The beginning balance of \$1,989,535.81 includes adjusting entries, budget controls for FY14(\$521,421.00), and the year to date revenue less expenditures of \$878,078.48.

Current Unrecorded Accounts Receivable-	<u>FY2014</u>
Prisoner Billing:	29,922.89
Compensation Board Reimbursement 5/14	<u>465,371.98</u>
Total	495,294.87

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 5/31/2014

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2014 5/31/14 <u>Actual</u>	FY2013 5/31/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	7,990.84	18,660.72	(10,669.88)
Sale of Salvage&Surplus	-	76.00	-	76.00
Supervision Fees	45,000.00	32,763.30	41,319.50	(8,556.20)
Drug Testing Fees	5,500.00	1,545.00	5,368.46	(3,823.46)
Work Release Fees	384,616.00	292,410.61	316,053.27	(23,642.66)
Federal Bureau Of Prisons	0.00	1,509.32	165.00	1,344.32
Local Contributions	5,888,444.00	5,530,765.00	5,273,767.00	256,998.00
Miscellaneous	26,680.00	60,444.13	42,884.38	17,559.75
Phone Commissions	120,000.00	105,277.09	90,880.52	14,396.57
Food & Staff Reimbursement	100,000.00	93,826.25	89,828.20	3,998.05
Elec.Monitoring Part.Fees	83,767.00	85,936.48	49,907.75	36,028.73
Employee Meal Supplements	200.00	42.50	0.00	42.50
Share of Jail Cost Commonwealth	997,975.00	509,680.00	788,642.44	(278,962.44)
Medical & Health Reimb.	57,600.00	54,926.60	47,176.60	7,750.00
Shared Expenses CFW Jail	4,947,976.00	4,426,416.86	4,328,819.33	97,597.53
State Grants	249,551.00	263,263.00	250,166.00	13,097.00
Local Offender Probation	242,437.00	252,286.00	234,431.00	17,855.00
DOC Contract Beds	0.00	6,624.00	19,196.00	(12,572.00)
Bond Proceeds	221,000.00	221,000.00	0.00	221,000.00
Transfer From General Fund	4,755,887.00	4,467,002.00	4,200,470.98	266,531.02
TOTAL REVENUES	18,126,633.00	16,413,784.98	15,797,737.15	616,047.83
EXPENDITURES:	18,665,917.36	15,535,706.50	15,477,780.43	57,926.07
Excess(Deficiency)of revenues over expenditures		878,078.48	319,956.72	558,121.76
FUND BALANCE PER GENERAL LEDGER		1,468,114.81	1,196,074.63	272,040.18
Fund Balance Adjusted To Reflect Income Statement 5/31/14		2,346,193.29	1,516,031.35	830,161.94

County of Frederick
Fund 12 Landfill
May 31, 2014

ASSETS	FY2014 5/31/14	FY2013 5/31/13	Increase (Decrease)
Cash	31,256,438.70	29,530,232.28	1,726,206.42 *1
Receivables:			
Accounts Receivable			
Fees	671,419.19	555,733.86	115,685.33 *2
Accounts Receivable Other	351.00	224.00	127.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	43,287,786.24	42,516,271.35	771,514.89
Accumulated Depreciation	(23,311,767.48)	(21,543,603.09)	(1,768,164.39)
GL controls(est.rev/est.exp)	<u>(1,056,948.00)</u>	<u>(4,552,937.00)</u>	<u>3,495,989.00</u>
TOTAL ASSETS	<u>50,763,279.65</u>	<u>46,421,921.40</u>	<u>4,341,358.25</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	159,728.90	134,423.76	25,305.14
Accrued Remediation Costs	11,908,968.42	11,765,034.50	143,933.92 *3
Retainage Payable	0.00	47,620.17	(47,620.17)
Deferred Revenue Misc.Charges	<u>351.00</u>	<u>224.00</u>	<u>127.00</u>
TOTAL LIABILITIES	<u>12,069,048.32</u>	<u>11,947,302.43</u>	<u>121,745.89</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	1,456,285.00	48,775.17	1,407,509.83 *4
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>27,379,504.33</u>	<u>24,567,401.80</u>	<u>2,812,102.53</u> *5
TOTAL EQUITY	<u>38,694,231.33</u>	<u>34,474,618.97</u>	<u>4,219,612.36</u>
TOTAL LIABILITY AND EQUITY	<u>50,763,279.65</u>	<u>46,421,921.40</u>	<u>4,341,358.25</u>

NOTES:

*1 The increase in cash can be attributed to the increase in revenue and decrease in expenditures(refer to the following comparative statement of revenues, expenditures, and changes in fund balance).

*2 Landfill receivable increased \$115,685.33. The changes for 5/14 were \$470,910.04 compared to \$428,094.28 at 5/13 for an increase of \$42,815.76. The delinquent fees for 5/14 were \$197,158.91 compared to \$125,071.45 at 5/13 for an increase of \$72,087.46.

*3 Remediation increased \$143,933.92 and includes \$117,232.00 for post closure and \$26,701.92 for interest.

*4 The encumbrance balance at 5/14 was \$1,456,285 and includes \$193,956 for a 2014 Caterpillar model 963D with track loader, \$34,400 for a storage shed, \$1,217,929 for Landfill improvements roadway, leachate lagoon, drainage improvements project and \$10,000 for a used Toyota industrial forklift.

*5 Fund balance increased \$2,812,102.53. The beginning fund balance was \$28,478,302.42 that includes adjusting entries, budget controls for FY14(\$1,320,360.00), (\$1,178,000.00) carry forwards of unused FY13 funds for projects, (\$974,334.47), for FY13 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenses \$2,373,896.38.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 5/31/14

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY14 5/31/14 Actual</u>	<u>FY13 5/31/13 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	3,193.47	5,716.04	(2,522.57)
Interest on Bank Deposits	40,000.00	54,651.11	46,708.76	7,942.35
Salvage and Surplus	0.00	103,351.90	119,084.30	(15,732.40)
Sanitary Landfill Fees	4,632,600.00	4,078,415.71	3,900,269.36	178,146.35
Charges to County	0.00	298,077.98	300,660.43	(2,582.45)
Charges to Winchester	0.00	83,175.08	87,056.52	(3,881.44)
Tire Recycling	70,000.00	112,122.58	89,962.84	22,159.74
Reg. Recycling Electronics	40,000.00	38,472.60	42,108.00	(3,635.40)
Miscellaneous	0.00	8,076.70	4,554.00	3,522.70
Wheel Recycling	120,000.00	0.00	8,637.50	(8,637.50)
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	0.00	113,973.30	0.00	113,973.30
Landfill Gas To Electricity	403,660.00	546,074.56	437,237.57	108,836.99
Waste Oil Recycling		19,963.37	13,622.79	6,340.58
State Reimbursement Tire Operation	0.00	0.00	6,120.00	(6,120.00)
TOTAL REVENUES	5,306,260.00	5,459,548.36	5,061,738.11	397,810.25
Operating Expenditures	4,928,993.00	2,877,821.98	2,908,311.87	(30,489.89)
Capital Expenditures	2,890,500.00	207,830.00	936,382.99	(728,552.99)
TOTAL Expenditures	7,819,493.00	3,085,651.98	3,844,694.86	(759,042.88)
Excess(deficiency)of revenue over expenditures		2,373,896.38	1,217,043.25	1,156,853.13
Fund Balance Per General Ledger		25,005,607.95	23,350,358.55	1,655,249.40
FUND BALANCE ADJUSTED		27,379,504.33	24,567,401.80	2,812,102.53

County of Frederick, VA
Report on Unreserved Fund Balance
June 11, 2014

Unreserved Fund Balance, Beginning of Year, July 1, 2013 **33,888,096**

Prior Year Funding & Carryforward Amounts

C/F Dare	(71)	
C/F Fire Company Capital	(217,280)	
Return unspent Parks proffer	(13,681)	
C/F Forfeited Assests	(62,561)	
Return unspent SCFR proffer	(29,004)	
C/F DSS phone system	(50,000)	
C/F VDEM grant	(7,008)	
Audit Adjustment	161,545	
C/F designated School Operating funds	(97,012)	
		(315,073)

Other Funding / Adjustments

Kraft incentive	(325,000)	
Tax refunds	(13,472)	
Sheriff gap pay	(135,062)	
Round Hill station design	(403,648)	
Airport capital	(499,004)	
New 911 phone system	(50,000)	
Gainesboro Convenience Center	(99,061)	
Parks & Rec maintenance building donation	(25,000)	
Fire & Rescue reimbursement Gear Clean	(4,429)	
ICAC grant	78,614	
Eliminate Kelly Day	(354,506)	
Capital purchases from FY13 surplus	(1,526,666)	
BMW refund (COR)	(4,484)	
GE Capital refund (COR)	(3,294)	
Navy Federal incentive	(250,000)	
American Telephone & Telegraph refund (COR)	(4,536)	
TW Wallace refund (COR)	(2,537)	
LaSalle Systems refund (COR)	(3,062)	
BB&T Leasing refund (COR)	(2,593)	
Disabled Veteran's Relief refund (COR)	(3,317)	
Comm Atty Case Mgmt software & hardware	(140,000)	
PC refresh - general fund	(166,741)	
Return unspent VJCCCA funds	(6,657)	
Darien LLC refund (COR)	(5,920)	
Charon refund (COR)	(3,781)	
Fire programs	(11,627)	
Pactiv incentive	(50,000)	
Stuart M Perry refund (COR)	(18,742)	
Wheel 2 Wheel Promotions refund (COR)	(4,383)	
Disabled Veteran's Relief refund (COR)	(5,745)	
DBI refund (COR)	(9,630)	
F&R overtime	(280,000)	
Airport operating	(75,853)	
HP Hood incentive	(500,000)	
Matthew & John Kibler refund (COR)	(3,620)	
Kraft refund (COR)	(358,861)	
4 For Life	(10,776)	
DSS local contribution	6,000	
Navy Federal Credit Union refund (COR)	(6,559)	
Partnership for Respons & Recovery refund (COR)	(13,665)	
Wheels LT refund (COR)	(3,472)	
		(5,301,089)

Fund Balance, June 11, 2014 **28,271,934**