

COUNTY OF FREDERICK, VA

# Fall 2014 FINANCIAL NEWSLETTER

## Gas to Energy Plant Update

*Written by Ron Kimble, Environmental Manager, Frederick County Landfill*

During FY 2014 the landfill gas to energy plant generated 12,980 megawatt hours of power. Based on the U.S. Energy Information Administration the average American home uses 10.83 megawatt hours annually, meaning that the landfill generated enough electricity to supply approximately 1,200 homes with renewable power last year. In comparison the county government facilities as a whole used 7,842 megawatt hours.

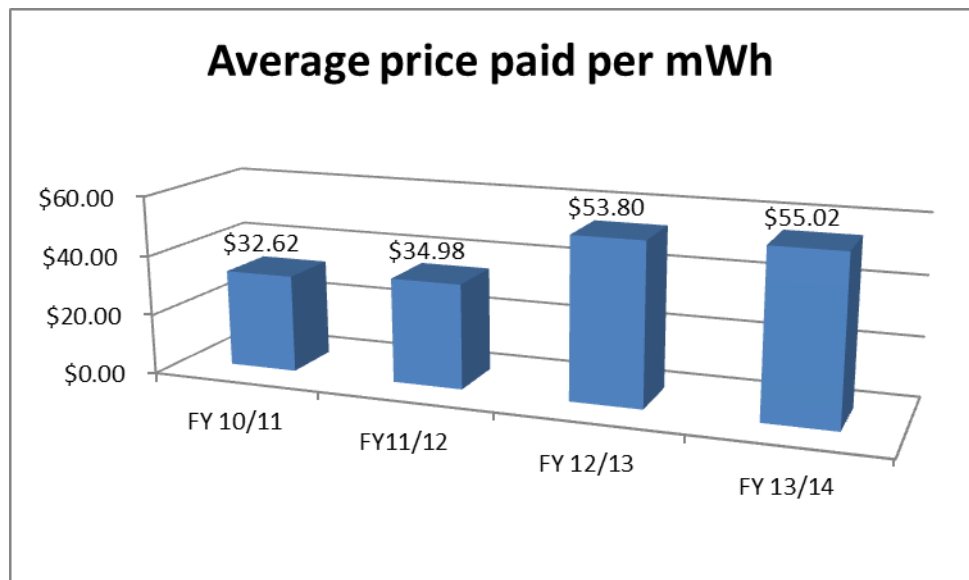
Financially, the gas plant did well during the fiscal year. Total revenue for the year was \$714,208, while total expenditures were \$318,120. Between power pricing, and renewable energy credits the

average compensation received per megawatt hour was \$55.02 (see chart below) which can partly be attributed to the extreme cold temperatures during the winter months. This is the highest average recognized since the plant began operations in the fall of 2010; however, it is expected that the average price for power will decrease next year due to the fact that PJM, which is the regional transmission organization that coordinates the movement of wholesale electricity in our part of the nation, has made some changes in the pricing schedule to reduce pricing fluctuations during extremely cold and hot periods.

The plant has been operating at a reduced output due to decreased gas production from the landfill. New horizontal gas collection wells that were installed last year now have waste placed over them and are beginning to collect gas from the active cell (Phase 2 Cell B). Gas production is expected to increase over the next couple of years, allowing the gas plant to operate at full load. Even with the currently reduced output from the plant, it continues to provide positive attributes in the destruction of landfill gas and the generation of electricity, a resource that is utilized by those that are in close proximity to the facility.

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## Overall Fund Performance

Frederick County's overall General Fund revenue comparison through September 30, 2014 shows a total increase of \$1,230,740. Included in this increase are the property taxes, \$175,693, which are the largest single revenue stream in the General Fund. Other increases

include permits and privileges for \$98,08, recovered costs \$335,439, and state revenue \$488,779.

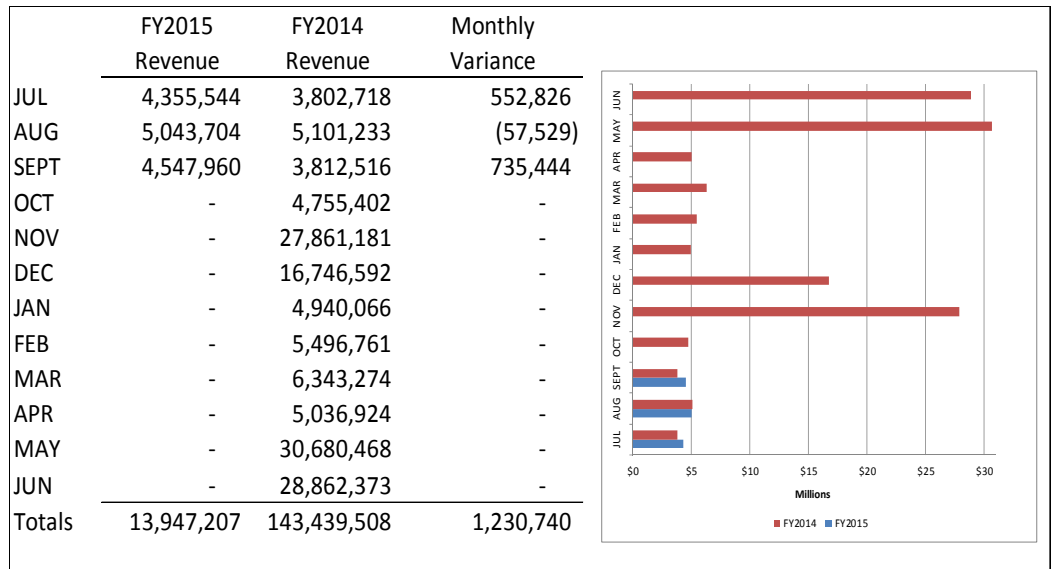
The comparison of the total FY15 expenditures have increased \$2,064,181 from the previous year. The expenditure

increase includes \$178,741 for the local share for the Jail through the first quarter and the \$500,000 Economic Development Authority incentive for HP Hood. Transfers include the \$1,000,000 proffer for Round Hill Fire & Recue for site plan development.

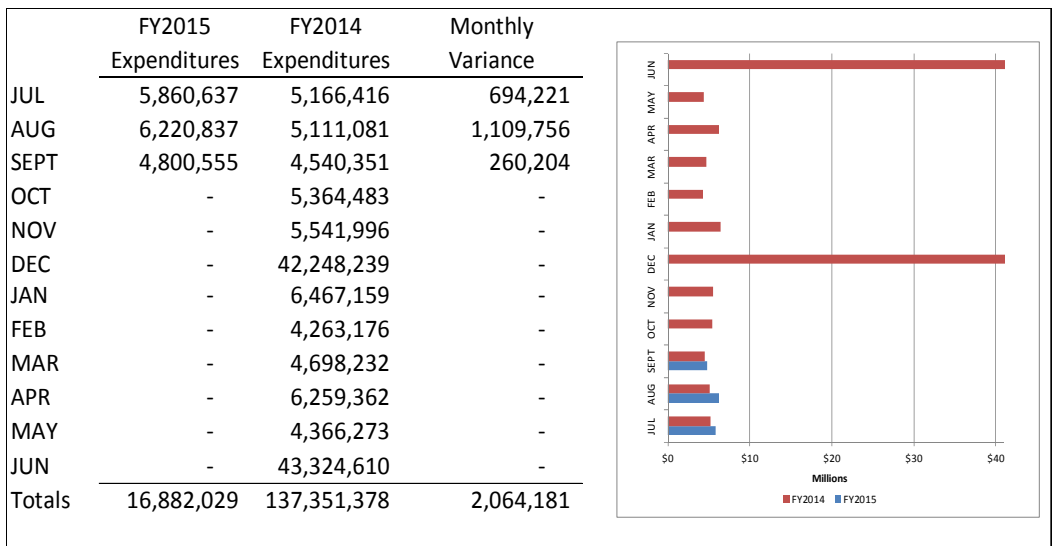


Photo courtesy of Lorraine Mossburg  
Frederick County  
Administration Building

## General Fund Revenue Comparison



## General Fund Expenditure Comparison



## Unreserved Fund Balance 5-year Comparison

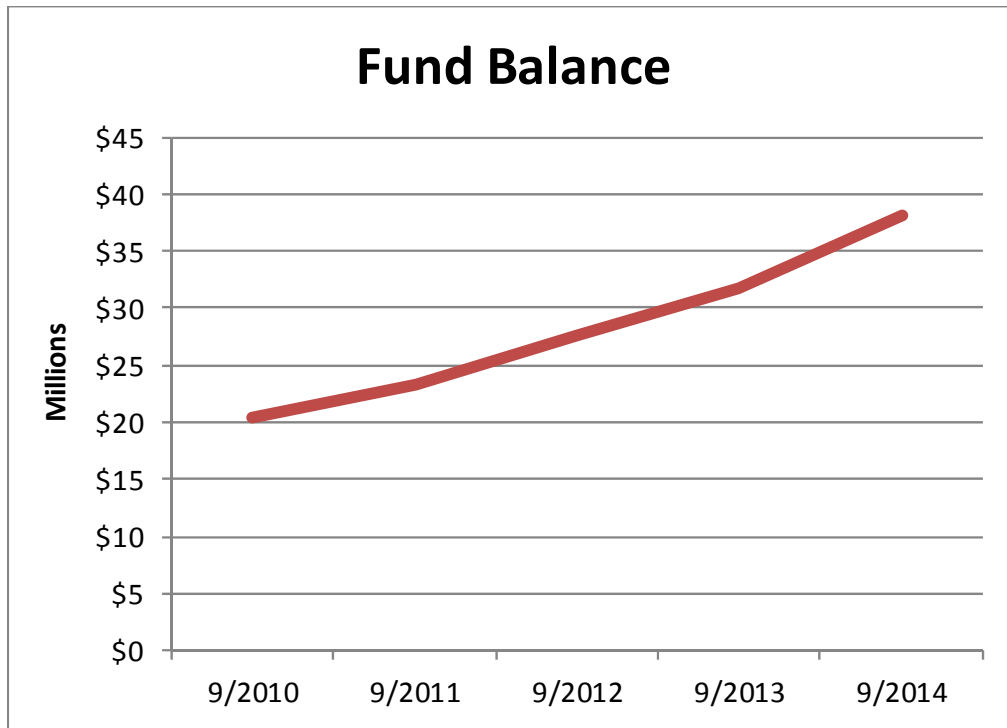


Photo courtesy of Lorraine Mossburg  
**Back Mountain Road—  
 Mountain Falls**

## The Importance of Fund Balance

Fund Balance is the excess dollars of what the County owns (assets) and what the County owes (liabilities). There are several reasons that fund balance is important. It is a critical factor in financial planning and budgeting. It provides funds for unforeseen expenses or emergencies. Fund balance reduces the need for short-term borrowing for operations and cash flows. Cash flow becomes a critical component since half of the largest revenue source is collected at the end of the budget year with the June 5th tax collection.

The Government Finance Officers Association (GFOA) recommends that unreserved fund bal-

ance be maintained at no less than two months of regular operating revenues or regular operating expenditures. For Frederick County's general fund, that equates to approximately \$23.7 million or 16.7% of the total general fund budget for FY 2015. Currently, the County's fund balance is above the recommendation at 26.8% (\$38.2 million).

The County monitors unreserved general fund balance monthly. Over the years, fund balance has been used to balance the General Fund budget. The General Fund fund balance was reduced by \$4.3 million to balance the FY 2015 budget. Fund balance has been regularly used to balance

the budgets in the past. At year-end those funds have been routinely returned to unreserved fund balance as a result of unbudgeted revenues or unspent expenditures. Returning those funds is a conscious effort on the part of management and the Board of Supervisors remains committed to retaining a healthy fund balance.

Carry forward requests, from FY 2014 to FY 2015, are currently being reviewed. Any approved carry forwards will reduce fund balance.

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*Unreserved General  
 Fund fund balance at  
 September 30, 2014 is  
 \$38,192,736.*

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## Revenue Information



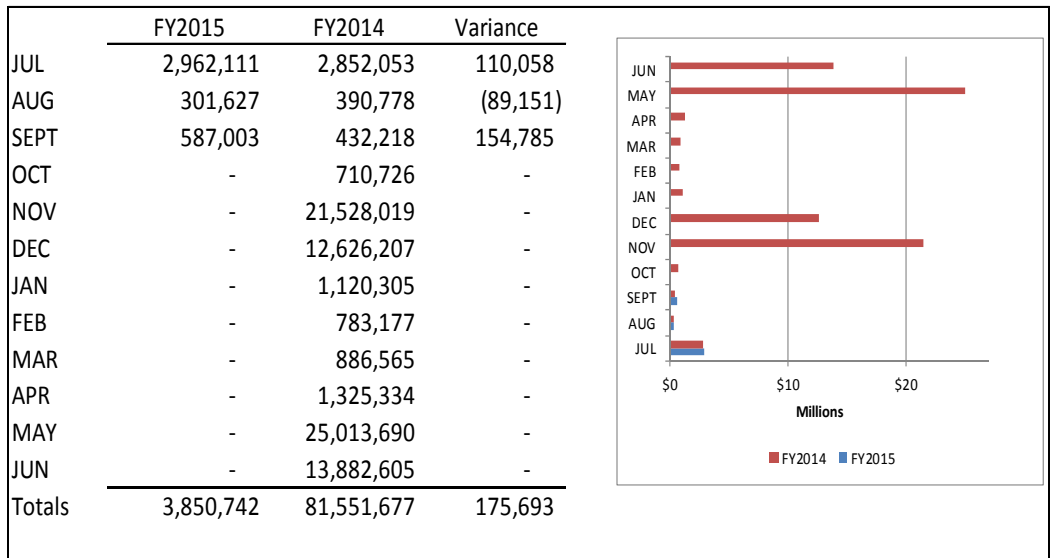
Photo courtesy of LeeAnna Pyles  
Sunflowers

Property taxes include real estate, personal property and machinery and tools tax. Total property taxes increased \$175,693 year to date and includes personal property (+\$95,764). Other significant variances include real estate

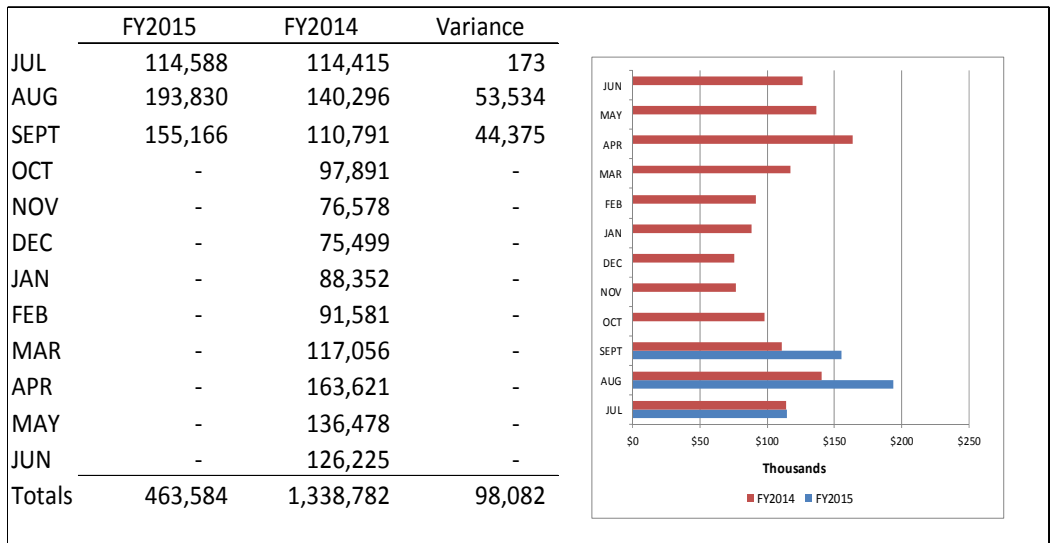
(+\$39,106), penalties, interest & administration fees for liens & distress, credit card charges/delinquent advertising (+\$37,509). Comparable months would be December and June due to tax collection due dates.

Included in the permits and privilege fees are land use, transfer fees, development review fees, building, mechanical, electrical, plumbing, sign, land disturbance, commercial burning, septic haulers, and sewage installation  
*(Continued on page 5)*

## Property Tax Comparison 2014–2015



## Permit Fees Comparison 2014–2015



## Other Local Taxes Comparison 2014–2015

	FY2015	FY2014	Variance
JUL	220,665	263,117	(42,452)
AUG	644,602	872,088	(227,486)
SEPT	2,444,536	2,101,859	342,677
OCT	-	1,975,353	-
NOV	-	1,904,547	-
DEC	-	2,288,320	-
JAN	-	2,285,696	-
FEB	-	3,552,978	-
MAR	-	3,914,970	-
APR	-	2,330,551	-
MAY	-	3,376,352	-
JUN	-	6,503,577	-
<b>Totals</b>	<b>3,309,804</b>	<b>31,369,408</b>	<b>72,739</b>

Included in other local taxes are: local sales and use tax, communications sales tax, utility taxes, business licenses, auto rental tax, motor vehicle licenses fees, recordation taxes, meals and lodging taxes, street lights, and Star Fort fees. The categories that increased substantially were local sales tax, utility taxes, and meals tax.

## Sales Tax Comparison 2014–2015

	FY2015	FY2014	Variance
JUL	1,058,161	1,011,266	46,895
AUG	1,085,666	969,208	116,458
SEPT	1,046,724	993,183	53,541
OCT	-	994,407	-
NOV	-	944,357	-
DEC	-	912,601	-
JAN	-	989,362	-
FEB	-	1,011,997	-
MAR	-	798,926	-
APR	-	1,092,840	-
MAY	-	1,216,411	-
JUN	-	983,579	-
<b>Totals</b>	<b>3,190,551</b>	<b>11,918,137</b>	<b>216,894</b>

*With sales tax on the rise by 7.2% through the first quarter of FY 2015, officials view the increase as positive. This chart is presented on a cash basis to reflect a better first quarter comparison.*

## Revenue Information

(Continued from page 4)  
 permits. These permits collections fluctuate with the economy and housing industry. The total permits and privilege fees increased \$98,082 year to date. The volume of permit fees was a contributing factor of the increase.

Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 5.3% with the state returning 1% back to the locality. The sales tax increased \$216,894 through the first quarter of FY 2015 compared to the prior year.

The total variance of \$72,739 in other local taxes through September is a net increase which was significantly impacted by the increase in local sales tax, utility taxes and meals tax.



NRADC Entrance

## Northwestern Regional Adult Detention Center

The Northwestern Regional Adult Detention Center is a 540 bed, medium security, direct supervision Adult Detention Center located in Winchester, Virginia. The Jail, organized in October 1989, serves the counties of Clarke, Fauquier, and Frederick, and the City of Winchester. The Jail is governed by

a Regional Jail Authority composed of appointed members from each of the four participating localities.

The Detention Center's mission and organization remains unchanged moving into FY2015. The Jail continues to provide correctional services in support of criminal operations in Clarke

County, Fauquier County, Frederick County, and the City of Winchester. In addition to traditional incarceration operations, services include Community Inmate Workforce Activities, Work Release, Home Electronic Monitoring, Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services).

The budget integrated Local Offender Probation Program and Jail's Pretrial Services functions which are partially funded by a grant provided by the Virginia Department of Criminal Justice Services. The remainder of expenses for Pretrial is supported by the localities, whereas Probation is supported by Client Supervision Fees and Drug Testing Fees. After the official budget adoption in April, the Jail Authority approved a reduced NRADC budget of \$18,776,038, a \$611,000 reduction.

### NRADC Revenues

	FY2015 Revenue	FY2014 Revenue	Monthly Variance
JUL	1,065,524	2,141,636	(1,076,112)
AUG	2,136,419	1,001,336	1,135,083
SEPT	1,047,175	1,732,025	(684,850)
OCT	-	1,934,489	-
NOV	-	46,318	-
DEC	-	1,878,421	-
JAN	-	2,369,498	-
FEB	-	946,394	-
MAR	-	1,929,500	-
APR	-	1,897,698	-
MAY	-	435,469	-
JUN	-	1,772,531	-
Totals	4,249,117	18,085,315	(625,880)

### NRADC Expenditures

	FY2015 Expenditures	FY2014 Expenditures	Monthly Variance
JUL	1,276,476	1,320,300	(43,824)
AUG	1,233,221	1,233,335	(114)
SEPT	1,859,507	1,640,822	218,685
OCT	-	1,406,298	-
NOV	-	1,306,520	-
DEC	-	1,642,485	-
JAN	-	1,349,565	-
FEB	-	1,368,375	-
MAR	-	1,618,509	-
APR	-	1,345,245	-
MAY	-	1,304,252	-
JUN	-	1,996,544	-
Totals	4,369,204	17,532,250	174,747

*The year to date decrease in revenue for \$625,880 is a result of the timing of local contributions in the previous year.*



# Frederick County Sanitary Landfill

The Frederick County Sanitary Landfill provides non-hazardous solid waste disposal needs for Frederick County and Clarke Counties and the City of Winchester. The landfill property includes 932 acres of which 90 acres have been permitted under Subtitle "D" Regulations as a municipal solid waste facility, and 50 acres permitted as a Construction Demolition Debris waste facility. The additional acreage is maintained as borrow area and a buffer.

The development and operation of the municipal solid waste landfill has become much more complicated and costly since the implementation of the Subtitle "D" Regulations. Detailed groundwater and surface water monitoring programs are conducted for the old closed landfill, and for the new landfill opened in 1993.

In addition to operating the two

permitted landfills, the facility operates a fully equipped Citizen's Convenience Center offering disposal options for several waste streams including: household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities.

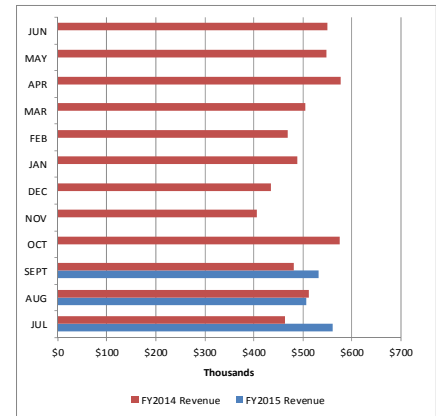
In 2010, a program to convert landfill gas to electricity was established. Currently, two Jenbacher model 320 engines are fueled by the landfill gas and are capable of producing approximately two megawatts of power. This program is designed to expand as the landfill continues to grow.



Photo courtesy of Rommel Kimble  
**Scott Shaw with MXI Environmental Services, LLC collects household hazardous waste at the landfill.**

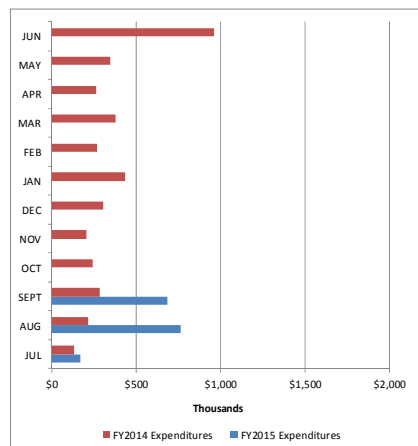
## Landfill Revenues

	FY2015 Revenue	FY2014 Revenue	Monthly Variance
JUL	560,097	463,851	96,246
AUG	506,408	512,398	(5,990)
SEPT	531,929	481,218	50,711
OCT	-	574,663	-
NOV	-	406,825	-
DEC	-	435,036	-
JAN	-	489,162	-
FEB	-	468,402	-
MAR	-	504,559	-
APR	-	576,128	-
MAY	-	547,335	-
JUN	-	550,120	-
<b>Totals</b>	<b>1,598,433</b>	<b>6,009,697</b>	<b>140,966</b>



## Landfill Expenditures

	FY2015 Expenditures	FY2014 Expenditures	Monthly Variance
JUL	170,880	132,819	38,061
AUG	765,547	218,622	546,925
SEPT	685,905	286,108	399,797
OCT	-	243,580	-
NOV	-	207,239	-
DEC	-	304,054	-
JAN	-	435,794	-
FEB	-	270,122	-
MAR	-	375,846	-
APR	-	263,258	-
MAY	-	348,210	-
JUN	-	959,093	-
<b>Totals</b>	<b>1,622,332</b>	<b>4,044,745</b>	<b>984,783</b>



*Revenue increased \$140,966 year to date. The increase in expenditures reflect \$958,125 in capital costs that include improvements for roadway, the leachate lagoon and the drainage project.*

## Final Figures Presented for the Fiscal Year Ended June 30, 2014

*“The county ended the fiscal year with \$5.1 million in unspent, budgeted expenditures.”*

The FY 2014 year end figures were presented to the Finance Committee on September 29, 2014 and reported revenues in excess of expenditures. The actual revenue exceeded projections by \$13,144,476 and the county had unspent budgeted expenditures in the amount of \$5,134,792. At this time, these numbers are unaudited and staff anticipates any changes to be minimal.

The majority of the budgeted revenue surplus was realized in property taxes (real estate, personal property, machinery and tools, etc.), other local taxes (sales, communications, utility,

wills/recordation and meal taxes, business license, vehicle decals, etc.) and recovered costs. The two largest variances from budget to actual is in the real estate and personal property tax categories totaling \$7.1 million. Personal property taxes were budgeted at a \$1 million increase; still actual collections were up an additional \$1.6 million due to the continued increases in business equipment and new vehicle purchases. Real estate taxes were collected in excess of budgeted in the amount of \$2.6 million. Frederick County continues to see an increasing trend in sales tax. A \$1 million increase was budget-

ed for sales tax and the year ended 5% above projections. Business license experienced a budget surplus of nearly \$1 million, 19% above budget projections; however, when comparing to last year, collections remained constant. For the second year in a row, the Permits & Fees category does not reflect a budget deficit. When comparing actual revenue for FY 2013 to FY 2014 in this category, there is a 10% increase.

The county ended the fiscal year with \$5.1 million in unspent, budgeted expenditures. \$333,000 of the unspent expenditures represent purchase orders which remained outstanding at year end. This amount was re-appropriated in FY 2015. A breakdown of the remaining unspent funds by category include the following:

- Schools—\$761,000
- Salaries/Fringes—\$1.6 million
- Operating—\$2.6 million
- Carry Forwards—\$178,000

Some of the factors that contributed to the savings in the operating category include the following:

- Unspent fire company capital;
- Savings in Social Services funding from vacant positions;
- Unspent fire station design fees;
- Unspent forfeited asset funds.

REVENUE	BUDGETED	ACTUAL	VARIANCE
*Property Taxes	87,168,379	94,293,572	7,125,193
Other Local Taxes	28,429,460	31,369,406	2,939,946
Permits / Fees	971,610	1,338,782	367,172
Fines / Forfeitures	280,000	368,396	88,396
Rev. from Use of Prop.	168,609	155,718	(12,891)
Charges for Services	2,312,630	2,099,935	(212,695)
Miscellaneous	275,395	304,021	28,626
Recovered Costs	971,622	3,533,122	2,561,500
State	9,699,928	7,571,443	(2,128,485)
Federal	17,399	2,405,113	2,387,714
<b>TOTALS</b>	<b>130,295,032</b>	<b>143,439,508</b>	<b>13,144,476</b>

EXPENDITURES	AMENDED BUDGET	ACTUAL	VARIANCE
Administration	10,070,478	9,386,137	684,341
Judicial	2,291,846	2,079,056	212,790
Public Safety	29,666,650	28,098,641	1,568,009
Public Works	4,566,543	4,168,001	398,542
Health / Welfare	6,938,816	6,628,243	310,573
Community College	56,493	56,493	0
Parks, Rec. & Cultural	5,380,964	5,000,981	379,983
Community Development	3,881,421	3,389,330	492,091
Transfers	79,632,958	78,544,495	1,088,463
<b>TOTAL</b>	<b>142,486,169</b>	<b>137,351,377</b>	<b>5,134,792</b>



# Creation of the Lake Holiday Sanitary District Receives Award from VACo

*Written by Kris Tierney, Assistant County Administrator, County Administrators Office*

Frederick County was one of 18 recipients, out of over 60 applicants, in the statewide contest of a 2014 Virginia Association of Counties (VACo) Achievement Award. The award was given for the County's work with the Lake Holiday Country Club (LHCC) to establish the Lake Holiday Sanitary District (LHSD) as a means of funding required improvements to the community's dam.

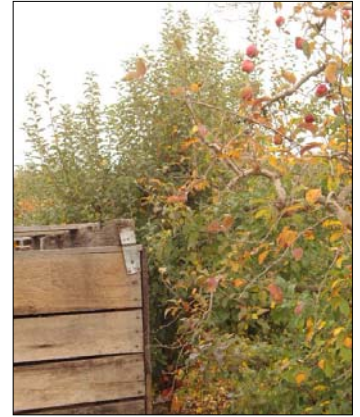
LHCC surrounds a 245 acre man-made lake. The development containing over 800 homes and is managed by a professionally staffed Property Owners Association and an elected Board of Directors. In 2008, as a result of modified State regulations, the community found itself facing a

state mandated upgrade to their dam's spillway which was projected to cost upwards of ten million dollars.

LHCC leadership had exhausted every conceivable means of securing long term financing when, in 2008, the Board of Directors turned to County leaders for help. Ultimately, Frederick County agreed to support the establishment of a Sanitary District. The two entities entered into an agreement which set out the purpose of the sanitary district and created a six member advisory committee comprised of three representatives from LHCC and three from the County. The committee was charged with developing a recommended course of action for securing

financing and completing the spillway project. Under the final arrangement Lake Holiday property owners are assessed a "tax" which is collected by the County Treasurer with the funds derived being utilized to pay down bond financing for the spillway project.

The Advisory Committee, working closely with County Staff, obtained financing through the Virginia Resource Authority (VRA). County staff bid the spillway improvement project, handled all aspects of construction supervision and financial reporting, and the spillway construction project was completed, under budget, in the spring of 2013.



*Photo courtesy of Gloria Puffinburger  
Glaze Orchards, Indian Hollow Road*



## Reassessment Notices

Reassessment notices are being mailed out this Fall to County residents. The taxes reflected on the notice will not be included on the bill that the Treasurer's office will send out in early November (due in December) for the second half of 2014; rather, the reassessed taxes will be effective January 1, 2015 and billed in June & December 2015.



## Tax Payment Deadline is December 5, 2014



## Virginia General Election Tuesday, November 4, 2014

Visit the Voter Registration website to find precinct and polling place locations, absentee voting information, and voter ID requirements.

[www.fcvotes.net](http://www.fcvotes.net)



## COR was a Finalist for a COVITS Award

Written by Lorraine Mossburg, Administrative Assistant, Frederick County Commissioner of the Revenue's Office



The 2014 Governor's Technology Awards were presented to honorees on September 3rd at a ceremony as part of the Commonwealth of Virginia Innovative Technology Symposium (COVITS) held in Richmond. Secretary of Technology Karen Jack-

son and Attorney General Mark Herring presented the awards to Virginia government entrants, which included state agencies, local government, and universities. Winners were determined by a panel of government IT experts. For 17 years, the Governor's Technology Awards program has recognized public sector IT projects that have improved government service delivery and efficiency. Winners and Finalists were chosen in each of the nine categories and multiple awards were presented in several categories because of the extremely close scores between projects.

The Commissioner of Revenue (COR) was a Finalist with their submission of "Going Green in Frederick County" in the COVITS category of IT as Efficiency Driver – Government to Business. The submission detailed how COR's Business Division, who is responsible for all business tax related matters, streamlined their required busi-

ness filing process to make it more convenient and easier for businesses while simultaneously saving County money, redirecting staff time, and demonstrating fiscal responsibility to better serve businesses by keeping pace with technology.

From contractors, restaurants, and retail merchants to financial services, industries, and wholesalers, all businesses have required filings throughout the year, with each business differing according to its classification. Historically, staff would create, stuff, address, and mail packets to all businesses. Thereafter, staff would open, review, enter data, and file forms. COR needed a better means for businesses to meet mandated filing deadlines. COR's journey from mass mailings of printed matter to pilot testing developing online software culminated in a user-friendly website providing access 24 hours/day, 7 days/week to over 40 printable business forms and instructions plus 24 online filing programs. These forms and programs are continually modified based on business feedback.

Now, the customized software securely and electronically transmits online submissions to a linked folder with staff access to immediately view, and then stores them in COR's document repository. The tailored module also imports specific data (e.g., gross receipts on BL renewals) directly into the account records. The automation results in a more accurate and timely process as

staff no longer has to (1) contact filers to decipher unreadable responses or obtain missing information, (2) enter certain data in the account record, or (3) scan/file the documents. Also, using captured emails, staff has quicker access to communicate with filers including sending deadline reminders to avoid their incurring penalties.

In 2011, COR vehemently promoted using the expanded, customized programs by substituting the mailing of 5,000 business license renewal packages with an instructional letter encouraging online filing. This not only substantially reduced County expenses for paper, ink, and postage to print the mass mailing and mail the packages, but also eliminated businesses having to come in during their work day or handwrite and mail filings. The vast saving of staff time has been redirected to other projects, e.g., site visits and discovery. Staff's efforts to urge "going green" have been tremendously successful. The percent of business licenses renewed online by the March due date has risen each successive year. For 2014, notably 75% of the renewals submitted by the deadline were done online. COR's success was largely due to its encouragement to businesses and their resulting willingness to use our online filing programs.

More information, including all of the winners and finalists in each category, is posted on the COVITS website at: <http://covits.virginia.gov/winners.cfm>.

# Frederick County Finance Committee

## Summary of Action Items—FY 2015 QTR 1

The Finance Committee generally meets at 8:00 a.m. on the third Wednesday of each month in the First Floor Conference Room in the County Administration Complex. The committee is comprised of three board members and three citizen members.

The primary function of the committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts.

The following are the meeting dates for the first quarter of fiscal year 2015:

July 16, 2014

August 20, 2014

September 29, 2014

All Finance Committee Agendas and Reports can be found online, <http://www.fcva.us/departments/f-n/finance/finance-committee>.

The following are **General Fund** supplemental appropriation requests which required no local funds:

- \$2,843 for donations to the DARE program;
- \$27,000 for year one of the SAFER grant for Fire & Rescue recruitment and retention;
- \$659 for various reimbursements for the Sheriff's office;
- \$4,500 to carry forward funds for road sign materials;
- \$1,330 to carry forward funds for accessories for new Animal Shelter van;
- \$3,000 to carry forward funds for accessories for the new Fire Marshal K9 vehicle;
- \$1,000 for a donation to the Sheriff's Dive Team;
- \$33,347 for a DMV grant for alcohol enforcement; and
- \$651,533 for school carry forwards.

The following are **General Fund** supplemental appropriation requests which required local funds:

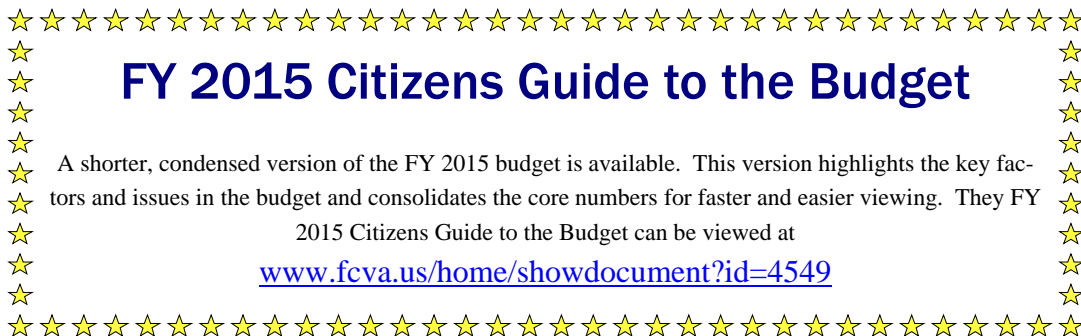
- \$53,693 to cover annual maintenance contract for Sungard/OSSI software for the Sheriff;
- \$175,000 for additional part time needs for court bailiffs with the addition of judges;
- \$284,781 to purchase (10) ten Sheriff's vehicles and equipment;
- \$11,843 to convert a part time position to a full time Office Assistant in the Inspections Department; and
- \$14,393 to convert a part time position to a full time Account Clerk for the Commissioner of the Revenue.

The following were budget transfers which, according to policy, required action:

- \$53,520 from Sheriff personnel line items to gasoline line item.

The committee also held discussions on the following topics:

- A review of the Finance/Audit Committee charter;
- Funding for Lord Fairfax Community College; and
- FY 2014 year end financial information was provided by the County and the Schools.


  
**FY 2015 Citizens Guide to the Budget**
  
 A shorter, condensed version of the FY 2015 budget is available. This version highlights the key factors and issues in the budget and consolidates the core numbers for faster and easier viewing. The FY 2015 Citizens Guide to the Budget can be viewed at
   
[www.fcva.us/home/showdocument?id=4549](http://www.fcva.us/home/showdocument?id=4549)

## County of Frederick

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Photo courtesy of LeeAnna Pyles  
Graphics courtesy of Jeremy Coulson

### Connect with Frederick County

**Find us. Follow us. Stay connected.**

Government-to-citizen communication is evolving rapidly with web technologies and Frederick County is embracing these new ways to reach those we serve.

<http://www.fcva.us/about-us/social-media>



**Sign up for e-Notifications!**

<http://www.fcva.us/enotification>

## National & Local Headlines

- Regional unemployment rate for August 2014 was 5.1%, compared to 5.4% in August 2013.
- The average 30-year mortgage rate slipped to 4.19% for the week of October 3, 2014.
- Sears, sorely in need of cash, is selling most of its stake in its Canadian unit to raise as much as \$380 million.
- Drilling services company Baker Hughes implemented a policy of disclosing all of the chemicals used in its fracking.
- Amazon.com will close a distribution center in south-east Kansas in February.
- Verizon abandoned plans to slow down 4G connection speeds for certain customers with unlimited data plans following criticism by the FCC.
- Frederick County government, as an employer, had \$698 in unemployment claims for the September 2014 quarter compared to \$1,227 for the previous year.
- The national average price of regular gasoline is \$3.186 a gallon.



Fall Display at Weber's Nursery

Photo courtesy of Gloria Puffinburger