



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: January 21, 2015
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 21, 2015 at 8:00 a.m. There was a budget work session immediately following. Member Gary Lofton was absent. (b) Items 3a-e was approved under consent agenda.

FINANCE COMMITTEE

1. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$18,770 to fill a full time Recreation Technician position. Request has been approved by the Parks and Recreation Commission and the Human Resources Committee. Local funds are required. See attached memo, p. 4 – 5. The committee recommends approval.
2. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$5,700. This amount represents proceeds from the surplus sale and is needed for equipment for new vehicles. See attached memo, p. 6 – 8. The committee recommends approval.
3. The Sheriff requests the following General Fund supplemental appropriations:
 - a. (b) \$269.89 represents reimbursement for a training course attended by staff, see p. 9.
 - b. (b) \$23,630 represents an insurance reimbursement, see p. 10.

- c. (b) \$154.68 represents the sale of unclaimed livestock, see p. 11.
 - d. (b) \$134.63 represents prisoner extradition reimbursements, see p. 12.
 - e. (b) \$3,371.98 represents a DARE donation, see p. 13.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$9,000. This amount represents overtime funding approved by the U.S. Department of Justice – Organized Crime Drug Enforcement Task Forces. No local funds required. See attached information, p. 14 – 24. The committee recommends approval.
 5. The County Attorney provides information for review of property tax exemptions previously granted by the County. This item is continued from the November 2014 Finance Committee meeting. See attached information, p. 25 – 50. The committee delays action awaiting further information from the County Attorney and the Commissioner of the Revenue.
 6. The Finance Director requests a General Fund supplemental appropriation in the amount of \$20,487.99. The amount represents unspent FY14 VJCCA funds to be returned to the state. See attached letter, p. 51. The committee recommends approval.
 7. The County Administrator requests a refinance of the bonds for the Public Safety Building/Animal Shelter through the Virginia Resources Authority (VRA) Pooled Financing Program. The deadline for the VRA applications is February 6, 2015. See attached for cost savings, p. 52. The committee recommends approval.
 8. The County Administrator requests approval of a reimbursement resolution declaring the county's intention to reimburse itself from the proceeds of one or more financing for certain costs of joint capital improvements for courts and related services. See attached resolution, p. 53. The committee recommends approval.

BUDGET WORK SESSION

1. See attached information, p. 54 – 81.

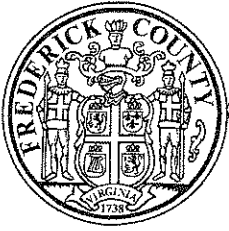
INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for December 2014. See attached, p. 82.
2. The Finance Director provides financial statements for the month ending December 31, 2014. See attached, p. 83 – 93.
3. The Finance Director provides an FY 2015 Fund Balance Report ending January 14, 2015. See attached, p. 94.
4. The Government Finance Officers Association (GFOA) has awarded the County the Distinguished Budget Presentation Award for the FY 2015 Budget document. This is the 29th consecutive year that Frederick County has received this achievement. See attached, p. 95 – 96.

Respectfully submitted,

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

By 
Cheryl B. Shiffler, Finance Director



MEMO

To: Finance Committee
From: Jason Robertson, Director
Subject: Recreation Technician
Date: November 25, 2014

The Parks and Recreation Commission is recommending the funding of one unfunded Recreation Technician position (there are two) in the fiscal 2015 budget to effectively manage the growth of the before and after school program (basicREC) this year.

Frederick County Parks and Recreation operates basicREC at all eleven Frederick County Public School elementary schools and also conducts a full day summer program (Camp basicREC) at three locations. These programs are supervised on site by Recreation Technicians and part time employees. All direct costs associated with basicREC, including Recreation Technician salaries and benefits, are recovered in revenue.

There were ten Recreation Technicians as recently as 2009. Attendance at the program dropped from 2008 through 2013, resulting in bussing children from three smaller sites to larger locations and not filling two Recreation Technician positions. There were approximately 374 daily attendees at eight locations managed by eight Recreation Technicians in the fall of 2013.

Attendance in the basicREC program has surged this school year due to a new daily option for parents, becoming an unlicensed daycare provider for the Virginia Department of Social Services, and an overall improvement in local employment. There are currently 453 daily attendees attending basicREC this year. The sudden increase in children enabled shuttered locations of the last three years to reopen and the need for the funding of one Recreation Technician position for the remainder of fiscal 2015. The cost of the position, \$27,052 in annual salary and \$ 15,372 in benefits, will be recovered by revenue.

Please contact me at 722-8294 should you have any questions prior to your meeting.

POSITION: RECREATION TECHNICIAN

enter highlighted fields FY15 rates: 7.65% \$ 9,120 10.61% 1.32% 2.21

	SALARY FICA		MEDICAL/DENTAL	VRS	GROUP LIFE	WORK COMP	TOTAL COST
	2001	2005	2002	2006	2011		
12 months	29,500.00	2,256.75	9,120.00	3,129.95	389.40	651.95	45,048.05
11 months	27,041.67	2,068.69	8,360.00	2,869.12	356.95	597.62	41,294.05
10 months	24,583.33	1,880.63	7,600.00	2,608.29	324.50	543.29	37,540.04
9 months	22,125.00	1,692.56	6,840.00	2,347.46	292.05	488.96	33,786.04
8 months	19,666.67	1,504.50	6,080.00	2,086.63	259.60	434.63	30,032.03
7 months	17,208.33	1,316.44	5,320.00	1,825.80	227.15	380.30	26,278.03
6 months	14,750.00	1,128.38	4,560.00	1,564.98	194.70	325.98	22,524.03
5 months	12,291.67	940.31	3,800.00	1,304.15	162.25	271.65	18,770.02
4 months	9,833.33	752.25	3,040.00	1,043.32	129.80	217.32	15,016.02
3 months	7,375.00	564.19	2,280.00	782.49	97.35	162.99	11,262.01
2 months	4,916.67	376.13	1,520.00	521.66	64.90	108.66	7,508.01
1 month	2,458.33	188.06	760.00	260.83	32.45	54.33	3,754.00

*Note - based on February hire.



Dennis D. Linaburg
Fire Chief

M E M O R A N D U M

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation – Additional Information

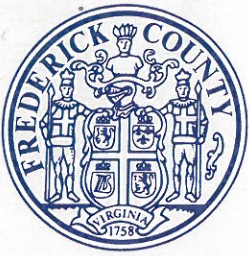
DATE: January 14, 2015

A request for a Supplemental Appropriation related to the sale of several Department vehicles was reviewed at the November Finance Committee. Additional information was requested at that time detailing how the \$5,700, to be placed in line item 3505-5408-000, Vehicle & Powered Equipment, would be used.

Several vehicles have been replaced within the Department over the last two fiscal years. We continue to outfit these vehicles with additional equipment, as needed, to ensure they operate effectively during emergencies. In addition to these additional costs related to these vehicles, several of vehicles are diesel and require diesel exhaust additive monthly in order to function sufficiently. These additional costs were not budgeted for in this fiscal year.

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


DDL:msn
CC: file



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request For Supplemental Appropriation

DATE: October 23, 2014

Attached please find a copy of Check No. 495 received in the amount of \$5,700.00, as well as a memorandum from the Sheriff's Office regarding the sale of three department vehicles. It is my request for a supplemental appropriation in the amount of \$5,700.00 be placed in line item 35050-5408-000, Vehicle & Powered Equipment, to assist in offsetting the continued outfitting of our new department vehicles.

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

DDL:msn
Attachments: (4)

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 : Dennis D. Linaburg, Chief – Frederick County Fire & Rescue
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Proceeds from Sale of Vehicles
DATE : October 3, 2014

On September 24, 2014 a public auction was held at the Frederick County Sheriff's Office impound lot. The following items were sold for your department for the amount listed:

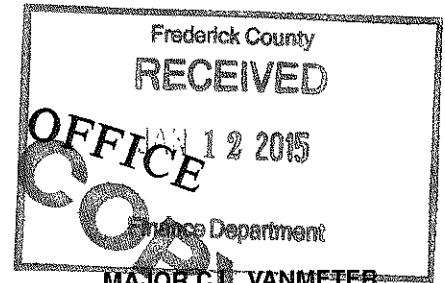
1989 Ford Van	\$2,800.00
1998 Ford Explore	\$700.00
2005 Chevrolet Sport Utility	\$2,500.00

Enclosed please find a check in the amount of \$5,700. This amount represents your proceeds minus 5% for the expenses incurred – auctioneer fees and advertising costs.

RTW/adl

Enclosure

FREDERICK COUNTY SHERIFF'S



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Angela Whitacre – Treasurer’s Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement - Training
DATE : January 9, 2015

Attached please find a check in the amount of \$266.89 from Drive Smart Virginia, Inc. This amount represents reimbursement for the training course Lt. Gosnell attended in Richmond, September 14 – 16, 2014.

We are requesting this amount be posted to 3-010-019110-0058 (10FL).

A copy of this memo will be sent to Finance requesting appropriation into 3102-5506-000-000.

Thank you.

RTW/asw

C.S. 1/12/15

FREDERICK COUNTY SHERIFF'S OFFICE

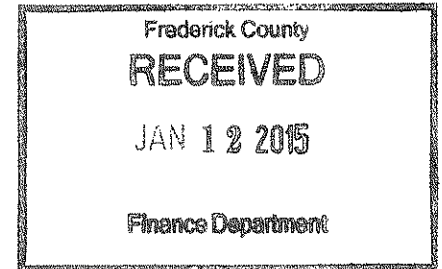


ROBERT T. WILLIAMSON
Sheriff

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*
SUBJECT : Insurance Reimbursement
DATE : January 9, 2015

We are requesting the insurance reimbursement received in the amount of \$23,630.00 for the auto claim dated 10/17/14, be appropriated into our budget line of 3102-5408-000-000 (vehicle and powered equipment).

Thank you.

RTW/asw

C.S. 12/8/14

FREDERICK COUNTY SHERIFF'S OFFICE

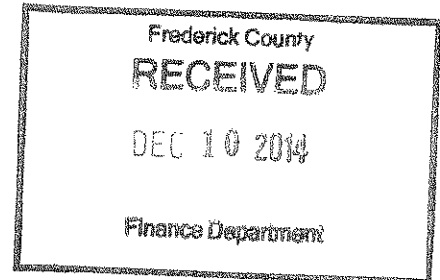


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Angela Whitacre, – Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Sale of Unclaimed Property - Goat
DATE : December 8, 2014

Attached please find a check in the amount of \$154.68 from the Farmers Livestock Exchange, Inc. This amount represents the department's proceeds from the sale of unclaimed goat. We are requesting this amount be posted to 3010-015020-0007.

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

Thank you

RTW/adl

Cc: Finance – please appropriate to 3102-5413-000-000

C.S. 12/11/14

FREDERICK COUNTY SHERIFF'S OFFICE

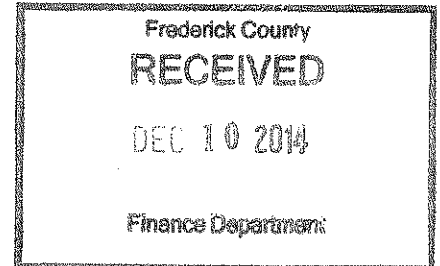


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursements - Extraditions
DATE : December 8, 2014

Attached please find checks from Commonwealth of Virginia – Circuit Courts totaling \$134.63. This amount represents reimbursements for prisoner extraditions. We are requesting this amount be posted to Revenue line 3010-019110-0058.

A copy of this memo will be forwarded to Finance requesting appropriation in budget line 3102-5506-000-001.

Thank you.

RTW/asw

Cc: Finance

C.S. 12/11/14

FREDERICK COUNTY SHERIFF'S OFFICE

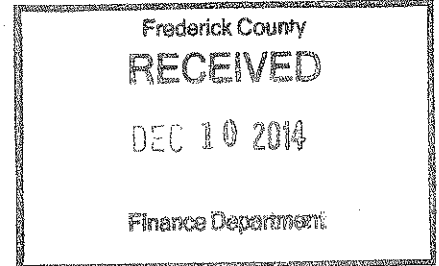


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation – DARE Program
DATE : December 8, 2014

Attached please find a check in the amount of \$3,371.98 from the Frederick Co. Sheriff's Employee Fund. This is a donation to the DARE Program.

We are requesting this amount be posted to revenue line: 3010-018990-0015. A copy of this memo will be forwarded to Finance to appropriate this amount into budget line 3102-5413-000-001.

Thank you.

RTW/asw

Cc: Finance

FREDERICK CO. SHERIFF'S EMPLOYEE FUND
C/O CAPT. JOHN D. SNOOTS
5 NORTH KENT STREET
WINCHESTER, VA 22601

Date 11-20-14 1062
68-532/514
06

Pay to the Order of Frederick Co. D.A.R.E. \$ 3,371.98
Three thousand three hundred seventy one and 98/100 Dollars

THE MARATHON BANK
139 N. Cameron St., Winchester, Virginia 22601

For Donation

TWO SIGNATURES REQUIRED
Robert Williamson
Patricia Williams

Security features are included. Details on back.

© Clarke American

FREDERICK COUNTY SHERIFF'S OFFICE

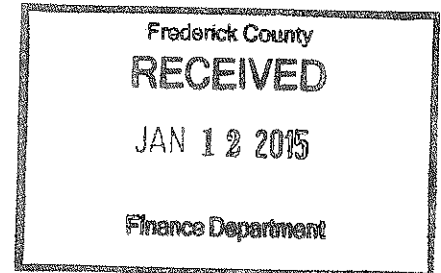


ROBERT T. WILLIAMSON
Sheriff

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*
SUBJECT : Finance Committee - Agenda Item
DATE : January 9, 2015

The Frederick County Sheriff's Office was approved for overtime funding reimbursement from the U.S. Department of Justice – OCDETF in the amount of \$9,000. Attached you will find a copy of this agreement. We are requesting this be added to the next Finance Committee agenda.

Thank you.

RTW/asw

Attachment

Law Enforcement Sensitive



U.S. Department of Justice

United States Attorney
Organized Crime Drug Enforcement Task Forces
Mid-Atlantic Region

36 S. Charles Street
Fourth Floor
Baltimore, MD 21201

410-209-4851
Fax: 410-962-9293

Capt. Donald Long
Frederick County Sheriff's Office
110 Airport Drive East
Frederick, MD 21701

December 2, 2014

Subject: Organized Crime Drug Enforcement Task Forces (OCDETF) State and Local Overtime and Authorized Expense Agreement for Fiscal Year 2015

Dear Capt. Long:

The Mid-Atlantic Region OCDETF Regional Coordination Group has approved an OCDETF Agreement for the Frederick County Sheriff's Office under the following terms:

OCDETF Case #:	MA-VAW-0099	PURPLE COBRA
Dates of the Agreement:	10/01/2014 through 09/30/2015 (Fiscal 2015)	
Funding Amount:	\$ 9,000.00	
Sponsoring Federal Agency:	DEA	

At no time should your State or Local agency exceed the approved funding noted above.

**Please note that the approved funding amount may be less than the amount originally submitted to the Regional Coordination Group.

Initial funding allocations represent projections only and therefore are subject to modification by the Regional Coordination Group based upon the progress and needs of the OCDETF investigation. Federal government accounting policy requires all open obligations be reviewed and validated at the end of each quarter; therefore if no costs have been incurred within 90 days of the date of the agreement all funding could automatically be de-obligated unless an extension has been requested and has been granted in writing by the sponsoring Agency Regional OCDETF Coordinator.

If additional funding or agreement modifications are necessary, a written request must be submitted by the sponsoring Agency Regional OCDETF Coordinator to the Assistant U.S. Attorney (AUSA) Regional OCDETF Coordinator **prior** to incurring any overtime and/or expenses. The sponsoring Federal agency and State or Local agency will be notified in writing on the status of the request. Any supplemental funding will be contingent upon availability of funds.

Law Enforcement Sensitive

OCDETF Agreement for Fiscal Year 2015

A reimbursement request will not be deemed "submitted" unless it is completely and accurately prepared. Reimbursement requests must be submitted within 30 days of overtime worked. The requests must be approved and signed by the sponsoring Federal agency prior to being forwarded to the U.S. Attorney's office. All requests without the proper signatures will be returned. Approved funds that do not have properly submitted reimbursement requests submitted on a timely basis will be de-obligated by the committee to meet other financial responsibilities.

The State or Local agency is responsible for ensuring and monitoring overtime payments. These payments may not, on an annual per person basis, exceed \$17,374.25 (increased to 25% of a GS-12 Step 1 Federal salary rate in effect for fiscal year beginning October 2014). The field office of the sponsoring Federal agency and the sponsoring Agency Regional OCDETF Coordinator will also monitor these payments, as stated in section 14 of the agreement. Without approval from the Regional Coordination Group and the grant of a waiver from the OCDETF Executive Office in Washington D.C. an agency may not be reimbursed in excess of \$25,000.00 on any OCDETF investigation in a given year.

Reimbursement requests which are not submitted for payment in a timely manner are subject to availability of funds.

If you have any questions, please do not hesitate to contact your sponsoring Agency Regional OCDETF Coordinator Shawn R. Ellerman at 410-244-3435.

Very truly yours,

Rod J. Rosenstein
United States Attorney



Andrea L. Smith
OCDETF Regional Director
Mid-Atlantic Region

ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES
Agreement
FOR THE USE OF THE STATE AND LOCAL
OVERTIME AND AUTHORIZED EXPENSE/STRATEGIC INITIATIVE PROGRAM

Federal Tax Identification #: 54-6001290 DC#: P-32-
CFDA #: 16.111

Amount Requested: <u>\$ 9,000.00</u>
Number of Officers Listed: <u>4</u>

OCDETF Investigation / Strategic Initiative Number: <u>MA-VAW-0099</u>

Federal Agency Investigation Number: <u>GD-14-0057</u>

From: <u>October 1, 2014</u> <small>Beginning Date of Agreement</small>
To: <u>September 30, 2015</u> <small>Ending Date of Agreement</small>

State or Local Agency Name and Address: <u>County of Frederick</u> <u>107 N. Kent Street</u> <u>Winchester, Virginia 22604</u>

State or Local Agency Narcotics Supervisor: <u>Capt. Donald Long</u>
Telephone Number: <u>(540) 662-6168</u>
E-mail Address: <u>dlang@fcva.us</u>
Fax # (if applicable): <u>(540) 504-6400</u>

Sponsoring Federal Agency Group/Squad Supervisor: <u>Marcus Anderson</u>
Telephone Number: <u>(202) 307-5028</u>
E-mail Address: <u>Marcus.R.Anderson@usdoj.gov</u>

Sponsoring Federal Agency(ies): <u>Drug Enforcement Administration</u>

Please provide the name, telephone number, e-mail address, and fax number for the administrative or financial staff person at the State or Local Agency, who is directly responsible for the billing on the Reimbursement Request:

Name: Angela S. Williamson
Telephone Number: (540) 504-6581
E-mail Address: anwilliam@fcva.us
Fax # (if applicable): (540) 504-6581

This Agreement is between the above named State or Local Law Enforcement Agency and the Organized Crime Drug Enforcement Task Forces (OCDETF) Program. This Agreement shall be effective when signed by an authorized State or Local Agency official, the sponsoring Federal Agency Special Agent-In-Charge, the sponsoring Agency Regional OCDETF Coordinator, the Assistant United States Attorney Regional OCDETF Director, and the OCDETF Executive Office.

1. It is agreed that the State or Local Law Enforcement officers named on this Agreement will assist in OCDETF Investigations, Strategic Initiatives and prosecutions as set forth in the Organized Crime Drug Enforcement Task Forces State and Local Overtime and Authorized Expense/Strategic Initiative Programs, Policies and Procedures Manual, Fiscal Year 2015.
2. No individual Agreement with a State or Local department may exceed \$25,000, and the cumulative amount of OCDETF State and Local overtime monies that may be expended on a single OCDETF Investigation or Strategic Initiative in a single fiscal year may not exceed \$50,000 without express prior approval from the OCDETF Executive Office. The OCDETF Executive Office will entertain requests to exceed these funding levels in particular cases. Please submit a written request including justification approved by the AUSA Regional Director to the OCDETF Budget Officer/Deputy Budget Officer when seeking to exceed the above stated funding levels.
3. Each Reimbursable Agreement will be allowed no more than six (6) modifications per year. In addition, if the funds for a particular Agreement are completely deobligated with the intention of closing that Agreement, it will not count as a modification for purposes of this policy. These amendments must be transmitted by a memorandum approved and signed by the AUSA Regional OCDETF Director or designee for the region and sent to the OCDETF Executive Office.
4. If an Agreement does not have any activity during the last ninety (90) days, the funds shall automatically be deobligated. The OCDETF Executive Office will assist with the monitoring of the aging Agreements. Further, if a State or Local Agency indicates that it is no longer performing work under a particular Agreement, the State and Local Overtime and Authorized Expense/Strategic Initiative Programs, Policies and Procedures Manual requires that a modification memorandum identifying the amount to be deobligated be submitted to the OCDETF Executive Office as soon as possible after determining that no work is being performed.
5. The State and Local Law Enforcement Agency must provide billing estimates or activity on a quarterly basis.
6. The State or Local Law Enforcement Agency agrees to provide experienced drug Law Enforcement officers who are identified in this Agreement to work on the specified OCDETF Investigation or Strategic Initiative. Any change in Law Enforcement officers assigned must be agreed to by all approving officials.
7. Officers who are not deputized shall possess no Law Enforcement authority other than that conferred by virtue of their position as a commissioned officer of their parent Agency.

Agreement (FY15), Page 2

8. Officers who are deputized may possess Federal Law Enforcement authority as specified by the Agency affording the deputation.
9. Any State or Local officers assigned to an OCDETF Investigation or Strategic Initiative in accordance with this Agreement are not considered Federal employees and do not take on the benefits of Federal employment by virtue of their participation in the Investigation or Strategic Initiative.
10. OCDETF and the sponsoring Federal Law Enforcement Agency(ies) for the approved OCDETF Investigation or Strategic Initiative will provide to the assigned State/Local officers the clerical, operational and administrative support that is mutually agreed to by the parties in this Agreement.
11. Officers assigned to OCDETF Investigations or Strategic Initiatives should work full-time on the Investigation(s) or Strategic Initiative(s) in order to be paid overtime. In order to satisfy the "full-time" requirement, a Law Enforcement officer should work forty (40) hours per week or eight (8) hours per day on a single or multiple OCDETF Investigation(s) or Strategic Initiative(s). Any established exceptions or waivers to this definition shall be requested by the Regional Coordination Group and attached as Addendum A to the Agreement. [The parent State or Local Agency must pay the base salary of its officers. In the event officers must work overtime on an OCDETF Investigation or Strategic Initiative, the OCDETF Program will reimburse the parent State or Local Law Enforcement Agency for a limited amount of those overtime costs.] The Agency is responsible for paying its Law Enforcement officer(s) for their overtime, travel and per diem expenses. To ensure proper and complete utilization of OCDETF overtime and expense allocations, reimbursement claims must be submitted monthly on the OCDETF Reimbursement Request Form. The OCDETF Executive Office may refuse payment on any reimbursement request that is not submitted to the OCDETF Regional Coordination Group within thirty (30) days of the close of the month in which the overtime was worked.
12. It is the responsibility of the State & Local Agency to retain and have available for inspection sufficient supporting documentation for all regular hours and overtime hours worked towards a specific OCDETF case. Officers' timesheets must reflect work towards a specific OCDETF case and must be reviewed and signed by an authorized State & Local official.
13. Analysis of reimbursement claims by the Regional Coordination Group may result in a modification of the obligation of funds contained within this Agreement as well as the time period covered. The Agency affected by any such modification will receive a memo notifying them of the changes.
14. Overtime payments, including all other non-OCDETF Federal sources (such as Safe Streets, HIDTA, IRS, ICE, FEMA, etc.) may not, on an annual per person basis, exceed 25% of the current approved Federal salary rate in effect at the time the overtime is performed. The State or Local Agency is responsible for ensuring that this annual payment is not exceeded. The Executive Assistant/OCDETF Program Specialist will monitor these payments via MIS and communicate to the Federal Agency Regional OCDETF Coordinators who provide status updates to any officer approaching the threshold.

15. The overtime log must be attached to the reimbursement request when submitting the monthly invoices. The Sponsoring Federal Agency Supervisory Special Agent and the State or Local official authorized to approve the Reimbursement Request must certify that only authorized expenses are claimed, the regular hours requirement is satisfied, and that overtime has not exceeded 25% of the current Federal salary rate in effect at the time the overtime was worked.
16. Under no circumstances will the State or Local Agency charge any indirect costs for the administration or implementation of this Agreement.
17. The State or Local Agency shall maintain complete and accurate records and accounts of all obligations and expenditures of funds under this Agreement for a period of six (6) years and in accordance with generally accepted accounting principles to facilitate inspection and auditing of such records and accounts.
18. The State or Local Agency shall permit examination and auditing by representatives of the OCDETF Program, the sponsoring Federal Agency(ies), the U.S. Department of Justice, the Comptroller General of the United States, and/or any of their duly-authorized agents and representatives, of any and all records, documents, accounts, invoices, receipts, or expenditures relating to this Agreement. Failure to provide proper documentation will limit State or Local Law Enforcement Agencies from receiving OCDETF funding in the future.
19. The State or Local Agency will comply with Title VI of the Civil Rights Act of 1964 and all requirements applicable to OCDETF Agreements pursuant to the regulations of the Department of Justice (*see, e.g.*, 28 C.F.R. Part 42, Subparts C and G; 28 C.F.R. 50.3 (1991)) relating to discrimination on the grounds of race, color, sex, age, national origin or handicap.
20. This Agreement may be terminated by any of the parties by written notice to the other parties ten (10) business days prior to termination. Billing for outstanding obligations shall be received by OCDETF within thirty (30) days of the notice of termination.
21. The Debt Collection Improvement Act of 1996 requires that most payments made by the Federal government, including vendor payments, must be made by electronic funds transfer (EFT). In accordance with the act, all OCDETF reimbursement payments will be issued via EFT. All participating State and Local Agencies must complete and submit the attached EFT form. The OCDETF Executive Office must receive one EFT form from each participating Agency or police department prior to processing their reimbursement payments. In certain circumstances the OCDETF Executive Office may make exceptions for Agencies that are unable to accept this form of payment, however, such Agencies must include written justification in the addendum of each new Agreement.
22. All changes made to the original Agreement must be approved by the OCDETF Executive Office and initialed by the Executive Assistant/OCDETF Program Specialist of the Regional Coordination Group making the revision. The AUSA Regional OCDETF Director or designee must initial all funding changes.

23. The Regional Coordination Group is responsible for identifying and implementing any additional policy requirements, as needed, for its specific region. Those regional policies will be documented in the Addendum B and attached to the approved Agreement. The Agencies are agreeing to adhere to these additional requirements and must have written approval by the Regional Coordination Group for any exceptions to the regional policies.

This Agreement is not a contract or obligation to commit Federal funds in the maximum amounts projected. Funding allocations for the time period set forth and agreed to herein represent projections only and are based upon consultation between the sponsoring Federal Agency and the State or Local Law Enforcement Agency. They are, therefore, subject to modification by OCDETF based upon the progress and needs of the OCDETF Investigation or Strategic Initiative. Additionally, resources are contingent upon the availability of funds per the approval and signature of the OCDETF Executive Office obligating authority. The OCDETF Executive Office will approve and certify that all the terms and conditions of the Agreement have been met.

Each Agreement must be approved and signed by a State or Local Law Enforcement Agency official who has supervisory authority over, and is authorized to assign, the participating Law Enforcement officers to the OCDETF investigation or Strategic Initiative.

* Approved By: Det. J. Williamson Det. 10/2/14
 Authorized State or Local Official Title Date

Approved By: [Signature] 10/30/14
 Sponsoring Federal Agency Special Agent in Charge or Designee Date

Approved By: [Signature] 10/31/14
 Sponsoring Agency Regional OCDETF Coordinator Date

Approved By: [Signature] 11/24/14
 Assistant United States Attorney Regional OCDETF Coordinator Date

Funds are encumbered for the State-Local Agency overtime costs and authorized expense Strategic Initiative Programs specified above. Subject to availability of funds.

Funds Certified: _____
 OCDETF Executive Office Date


Approving Official: _____
 OCDETF Executive Office Date

**ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES
STATE OR LOCAL LAW ENFORCEMENT OFFICERS
ASSIGNED TO PARTICIPATE IN THE STATE AND
LOCAL OVERTIME AND AUTHORIZED EXPENSE/STRATEGIC
INITIATIVE PROGRAMS**

State or Local Agency: Frederick County Sheriff's Office

OCDETF Investigation / Strategic Initiative Number: MA-VAW-0099

The Law Enforcement officers listed below will assist with the above identified OCDETF Investigation or Strategic Initiative. Any modification of the list of Law Enforcement officers must be agreed to in writing by all of the parties to this Agreement, made a part of the Agreement, and forwarded to the OCDETF Executive Office.

<u>NAME</u>	<u>TITLE/RANK</u>	<u>DOB</u>
1. William Seth Foster	Investigator	
2. Steven M. Kahle	Investigator	
3. Jared C. Nail	Investigator	
4. Christopher Michael Lam	Investigator	
5.		
6.		
7.		
8.		
9.		
10.		

Addendum A

Definition of "Full-Time Participation" Exemption

Frederick County Sheriff's Office hereby requests an exception to the 40 hour/8 hour requirement due to the lack of manpower in the Frederick County Sheriff's Office. The Frederick County Sheriff's Office is a small department with limited manpower and due to current cases cannot provide an officer over four hours a day.

Any Other Exceptions or Justifications

Addendum B

MID-ATLANTIC REGION OVERTIME POLICY

For the purpose of reimbursing OCDETF overtime claims, to comply with the requirement that the officer/agent work full time, the officer/agent can begin to collect overtime by meeting the following requirements:

1. The officer/agent must work forty (40) hours per week or eight (8) hours per day on a single or multiple OCDETF Investigation(s) or Strategic Initiative(s) before claiming any overtime for that week, or for that day. If there is something about the OCDETF investigation, circumstances regarding the size or some other aspect of the specific law enforcement agency, or details of the overtime being requested that justify an officer/agent not being able to meet these requirements, those reasons must be submitted in writing on Addendum A of this agreement in order to be pre-approved to collect overtime pursuant to requirement #2.

2. The officer/agent must work four (4) hours regular time in a given day toward an OCDETF investigation (and four (4) hours on an unrelated matter) before claiming any overtime for that day. If there is something about the OCDETF investigation, circumstances regarding the size or some other aspect of the specific law enforcement agency, or details of the overtime being requested that justify an officer/agent not being able to meet this requirement (#2), those reasons must be submitted in writing on Addendum A of this agreement in order to be pre-approved to collect overtime pursuant to requirement #3. This four (4) hour exception is to be reserved for smaller/rural State/Local Departments who do not have adequate manpower to devote officers/agents to the OCDETF investigation for eight (8) hours per day or forty (40) hours per week.

3. When effective management of dedicated resources cannot handle a particular enforcement action, such as unexpected surveillance or when reaction to unforeseen circumstances requires additional non-federal resources and the investigation would suffer without those resources; overtime reimbursement may be claimed without the officer/agent having worked the required regular hours, provided that the officer/agent is diverted from normal shift work at the request of a Federal Agency supervisor. Reimbursement under such unforeseen circumstances, that is, when the enforcement action is complete; no additional overtime will be reimbursed without compliance with 1 or 2 above. Under NO circumstance will more than sixteen (16) hours of overtime per officer/agent, per Fiscal Year be reimbursed under this provision.

4. State/Local department's Enhancement Request in excess of \$100,000, per OCDETF Investigation, will NOT be considered by the Mid-Atlantic Regional Coordination Group (RCG); nor will they be forwarded to the OCDETF Executive Office Director/Budget Officer for consideration.

Under NO circumstance will a State/Local department's Enhancement Request be approved by the Mid-Atlantic RCG to exceed \$100,000 in funding per Fiscal Year. Any Enhancement Request by a single State/Local department to exceed the established Agreement Cap of \$25,000 MUST be approved by the Mid-Atlantic RCG and the OCDETF Executive Office PRIOR to the overtime being worked.

5. Reimbursement Requests MUST be submitted to the sponsoring agency Regional Coordinator within thirty (30) days after the month in which the overtime was worked. Incomplete forms will be returned to the State/Local department, as will requests submitted on prior year forms. These will not be accepted.

The Mid-Atlantic RCG is no longer requiring the signatures of the State/Local Official or the Federal Agency Supervisor on the OCDETF State/Local Officer's Daily Log (Page 3 of the Reimbursement Request). The only signature still required on this log is that of the officer/agent for which reimbursement is being requested. These signatures remain required, however, on Page 1.

Agreement (FY15), Page 8



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

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

MEMORANDUM

TO: Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: January 14, 2015

RE: Property Tax Exemptions – Review for Continued Exempt Status or Revocation of Exempt Status

This is a follow up for the Committee's ongoing review of property tax exemptions. As has been previously noted, 60 organizations in the County currently hold exemptions from property taxation.¹

Of the 60 organizations holding exemptions, 33 hold exemptions by classification, that is, exemptions that automatically apply to them under state law on the basis of the particular activities in which they engage, and 27 hold exemptions by designation, that is, exemptions by which state law or county ordinance specifically name the organization. Of the 27 organizations holding exemptions by designation, the General Assembly granted 20 of these prior to 2003, after which time consideration of further exemption requests was delegated to the localities, and the Board of Supervisors granted seven of the exemptions (some of the 20 organizations with General Assembly-granted exemptions also received parallel exemptions from the Board of Supervisors).

The Committee previously indicated a desire to continue its review by looking each month at a portion of the full list. For the current month's meeting, this memorandum presents the seven organizations holding Board-granted exemptions and an indication of possible actions the Committee could recommend:

¹ The indicated total generally does not include churches, due to the large number of churches and the fact of the automatic qualification, for exemption by classification, of property used for church purposes. For similar reasons, the total does not include government property nor instances such as eligible property owned by Shenandoah University. Also, the total has been adjusted to 60, upon a recount of the list of organizations holding exemptions.

- **Woodmen of the World**

Exemption granted: May 26, 1976. Copy is attached for reference.

Property owned: Tax parcel number 54E-8-33 (109 Boundary Avenue), in the Shawnee District, zoned RP.

Tax assessed value (2015): Land, \$61,800; Building(s), \$290,600. Total, \$352,400.

Value of exemption (at 58.5¢ rate): \$2,061.54.

Current exemption application received: Yes. Copy is attached for reference.

Comments: The Committee could make no recommendation, that is, leave the exemption in force (although it appears that the required General Assembly approval was never obtained), or could recommend that the Board revoke the exemption.

- **Leary Educational Foundation, Inc.**

Exemption granted: October 13, 1993 (amended December 8, 1993).

Property owned: Tax parcel numbers 6-A-17 (1340 New Hope Road) and 6-A-18 (1463 New Hope Road), in the Gainesboro District, zoned RA.

Tax assessed value (2015): Land, \$928,550; Building(s), \$11,083,650. Total, \$12,012,200.

Value of exemption (at 58.5¢ rate): \$70,271.37.

Current exemption application received: Yes.

Comments: This organization would qualify for an exemption by classification; therefore, it does not appear that there is any action for the Committee to take.

- **Kernstown Battlefield Association**

Exemption granted: January 10, 2001.

Property owned: Tax parcel numbers 63-A-6A, 63-A-7A (2877 Middle Road), 63-A-18 (3075 Middle Road), 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D, in the Back Creek District, zoned RA.

Tax assessed value (2015): Land, \$2,129,300; Building(s), \$53,500. Total, \$2,182,800.

Value of exemption (at 58.5¢ rate): \$12,769.38.

Current exemption application received: Yes.

Comments: Staff had previously been unable to identify whether the General Assembly had subsequently approved this exemption. The General Assembly did, by Chapter 602 enacted at its 2001 Session.

- **Winchester-Frederick County Conservation Club, Inc.**

Exemption granted: August 8, 2001.

Property owned: Tax parcel numbers 19-A-27 (307 Whitetail Lane), 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38 (527 Siler Road), and 29-A-43B, in the Gainesboro District, zoned RA.

Tax assessed value (2015): Land, \$1,381,600; Building(s), \$170,600. Total, \$1,552,200.

Value of exemption (at 58.5¢ rate): \$9,080.37.

Current exemption application received: Yes.

Comments: Staff had previously been unable to identify whether the General Assembly had subsequently approved this exemption. The General Assembly did, by Chapters 392 and 428 enacted at its 2002 Session.

- **Fort Collier Civil War Center, Inc.**

Exemption granted: May 14, 2003. Copy is attached for reference.

Property owned: Tax parcel number 54-A-81G (922 Martinsburg Pike), in the Stonewall District, zoned M1.

Tax assessed value (2015): Land, \$683,900; Building(s), \$238,400. Total, \$922,300.

Value of exemption (at 58.5¢ rate): \$5,395.46.

Current exemption application received: Yes. Copy is attached for reference.

Comments: The Committee could make no recommendation, that is, leave the exemption in force, or could recommend that the Board revoke the exemption.

- **Young Life**

Exemption granted: June 9, 2004. Copy is attached for reference.

Property owned: Organization does not own real or personal property in Frederick County. Purpose of exemption was to exempt from business license tax for sale of fireworks.

Tax assessed value (2015): No property value.

Value of exemption (at 58.5¢ rate): Not applicable.

Current exemption application received: Yes. Copy is attached for reference.

Comments: The Committee could make no recommendation, that is, leave the exemption in force, or could recommend that the Board revoke the exemption.

- **Blue Ridge Hospice**

Exemption granted: September 12, 2007. Copy is attached for reference.

Property owned: Organization does not own real property in Frederick County. Purpose of exemption was to exempt personal property from taxation.

Tax assessed value (2015): No real property value.

Value of exemption (at 58.5¢ rate): Not applicable.

Current exemption application received: Yes. Copy is attached for reference.

Comments: The Committee could make no recommendation, that is, leave the exemption in force, or could recommend that the Board revoke the exemption.

Any recommendation of the Committee to eliminate an exemption would be for action by the Board, following a Board public hearing.

A final note is in order to offer that, even if the Board revokes an exemption, one or more of the organizations might separately argue that it qualifies for exemption by classification, based on the particular activities its conducts. The Commissioner of the Revenue would be responsible for making a determination, with the taxpayer having a right to appeal the determination to the Circuit Court.

Attachments

Transfer To:		
19-014B-603		\$18,400.00
14-014B-215B		600.00

Total		\$19,000.00
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Transfer From:		
19-010G-499A		\$ 5,000.00
19-014A-603		1,000.00
01-001A-226		7,500.00
11-011A-326		5,500.00

Total		\$19,000.00
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The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

REQUEST FOR REFUNDS - RICHARD C. AND KAY DIXON GORDON - COUNTY STICKERS - APPROVED

Upon motion made by R. Thomas Malcolm and seconded by Will L. Owings,

BE IT RESOLVED, That the Board of Supervisors of the County of Frederick, Virginia does hereby approve the following refunds for the erroneous purchase of County automobile stickers:

Richard C. Gordon	\$10.00
Route 2, Box 168-J	
Stephens City, Va.	

Kay Dixon Gordon	\$10.00
Route 2, Box 168-J	
Stephens City, Va.	

The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

NOTICE OF RURAL COUNTY RALLY

Mr. Renalds advised the Board that a Rural County Rally sponsored by the Virginia Association of Counties and the National Association of Counties would be held in Fredericksburg on June 4, 1976. He advised that he had information on this Rally in his office should any of the Board members care to attend.

RESOLUTION OF APPRECIATION PRESENTED TO S. ROGER KOONTZ FOR SERVICE ON THE FREDERICK COUNTY SANITATION AUTHORITY

Mr. Rosenberger presented a resolution of appreciation, executed by Mr. Rosenberger as Vice Chairman of the Board of Supervisors and attested by J. O. Renalds, III, County Administrator, to S. Roger Koontz for his service on the Frederick County Sanitation Authority as approved by the Board at their last regular meeting.

MEETING DATES FOR FINANCE COMMITTEE ESTABLISHED

The Board agreed to set the meeting date for the Frederick County Finance Committee for the Wednesday of the first week of each month beginning in July, 1976. The meeting for June will be held on June 1, 1976.

ANNOUNCEMENT OF STUDENT GOVERNMENT DAY - MAY 27, 1976

Mr. Renalds announced that Student Government Day would be held on May 27, 1976 and invited the Board members to attend should they so desire.

NEED FOR ADDITIONAL OFFICE SPACE DISCUSSED

Mr. Koontz stated that several County offices are quite crowded. He told the Board that they would be faced with this problem in the very near future and he requested that they be looking at the space which is available in the County Administration Building.

TAX EXEMPT STATUS GRANTED TO WOODMEN OF THE WORLD

Mr. Malcolm requested that the Board consider granting tax exempt status to the Woodmen of the World.

Mr. Ambrogi advised that he had researched this request and felt it would be permissible and that this organization did comply with provisions set forth in the Code as an exemption.

Upon motion made by R. Thomas Malcolm and seconded by Thomas B. Rosenberger, BE IT RESOLVED, That the Board of Supervisors of the County of Frederick, Virginia, does herein grant tax exempt status to the Woodmen of the World Organization effective for tax year 1976.

The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

REPORT - BOUNDARY LANE

Mr. Malcolm advised the Board that he had met with Mr. Eckles and Mr. Maccubbin regarding the donation of right-of-ways for the improvement of Boundary Lane. He cited the demands made by Mr. Eckles and stated that because of these excessive demands, the project is probably lost.

REPORT - VIRGINIA LAKESIDE WATER AND SEWER COMPANY/RALPH WAKEMAN

Mr. Koontz stated that he had talked with the attorneys for Danac and it appears that a contract has been drawn and the matter is being worked out. He requested that Board action be delayed in order to allow sufficient time for negotiations between the parties to progress. The Board agreed to this request.

UPON MOTION DULY MADE, SECONDED AND PASSED UNANIMOUSLY, IT IS ORDERED THAT THE BOARD OF SUPERVISORS DO NOW ADJOURN.

A. Roger Koontz
Chairman Bd. of Supervisors

J. O. Reynolds III
Secretary Bd. of Supervisors

A Special Meeting of the Frederick County Board of Supervisors was held on Monday, June 7, 1976 at 4:30 P.M. at the location of the proposed Forest Lakes Estates Mobile Home Park.

BOARD OF SUPERVISORS: Present: S. Roger Koontz, Thomas B. Rosenberger, Will L. Owings, R. Thomas Malcolm, Dennis T. Cole, and Dr. Raymond L. Fish.

PLANNING COMMISSION: Present: Langdon Gordon, Manuel DeHaven, and James Golladay, Jr. Absent: Elmer Venskoske, Keith Williams, and Frank Brumback.

WAIVER OF NOTICE OF SPECIAL MEETING

We, the undersigned Members of the Board of Supervisors of Frederick County, Virginia, the Commonwealth Attorney and Clerk of the Board do hereby waive Notice of Special Meeting to be held on Monday, June 7, 1976 at 4:30 P.M. at the site of the proposed Forest Lake Estates east of Stephens City, Virginia, for the following purposes:

1. To view the site of the proposed Forest Lake Estates located off Route 636 in Opequon Magisterial District
2. Such other business as may come before the Board

/s/ S. Roger Koontz
S. Roger Koontz
Chairman

/s/ Thomas B. Rosenberger
Thomas B. Rosenberger
Vice Chairman
Back Creek District



FREDERICK COUNTY, VIRGINIA
 Ellen E. Murphy, Commissioner of the Revenue
 P.O. Box 552, Winchester VA 22604-0552
 Phone: 540-665-5680 Fax: 540-667-6487
www.fcva.us/cor • www.fcva.us/re

DATE: _____
FILE APPLICATION TRIENNIALY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

***** COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. *****

Organization's Name:	Woodmen of the World		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Winston King	Phone Number:	540-553-4785
Contact Title:	Area Manager	Email:	WdKing@Woodmen.org
Mailing Address:	109 Boundary AVE Winchester, VA 22602		
Frederick County Location Address:	A		
Date Organization Began or Will Begin Operating in Frederick County:	1901		

1. What is the organization's purpose?

To protect our communities families from financial hardship and to promote community involvement among our membership to provide free services to our neighbors.

2. What is the organization's federal tax designation (select one):

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other [specify]:

3. How is the organization funded?

Members purchase financial products. A 1 dollar fee comes to the local Chapter per every member. The corporate office will match funds spent in the community.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

We donate thousands of dollars annually to projects and organizations in need in Frederick Co. We provide the schools and fire, police dept. with free U.S. Flags & poles. Will attach other examples.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54E 8 33	109 Boundary AVE, Winchester VA 22602	8/6/1974	Local Chapter building. meeting room for members, office, Church

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: Woodman Non Profit
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: _____
- Veterans Association or Auxiliary of same [specify]: _____

NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

7. List the following information for all officers who have the legal authority to represent the organization:

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Robert Nichols	president	105 Branch Ct Stephens City VA		
Daniel King	manager / trustee	530 Red bud Ln Front Royal VA		wdking@Woodman.org

DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

DECLARATION: I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner **OR**
 If Business, Title: Manager
(e.g., President, VP etc.)

11-7-14
 Date

Signature
Print Name: Daniel King

***** FOR OFFICE USE ONLY *****

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]

this request, advising of the many times this camp meeting has been held at this location, and there has never been any problems, only positive remarks.

Supervisor Tyler asked about this type of request being done in house, and where is staff on this project?

Upon motion made by Supervisor Douglas, seconded by Supervisor Smith, the Outdoor Festival Permit of Amazing Grace Fellowship was approved by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - OUTDOOR FESTIVAL PERMIT - REQUEST OF ROCKY TOP RIDING CLUB FOR ANNUAL TRAIL RIDE, PURSUANT TO THE FREDERICK COUNTY CODE, CHAPTER 86, FESTIVALS; SECTION 86-3 C, PERMIT REQUIRED; APPLICATION, ISSUANCE OR DENIAL; FOR AN OUTDOOR FESTIVAL PERMIT FOR ROCKY TOP RIDING CLUB, ANNUAL TRAIL RIDE. FESTIVAL TO BE HELD ON SATURDAY, JUNE 7, 2003, FROM 1:00 P.M. - 1:00 A.M. ON PROPERTY OWNED BY ROSE MCDONALD, ROCKY TOP RIDING CLUB, INC., 1085 COLLINSVILLE ROAD, CROSS JUNCTION, VA - APPROVED

Susan ?, Treasurer of Rocky Top Riding Club, appeared before the Board on behalf of this request.

There was no public comment.

Upon motion made by Supervisor Reyes, seconded by Supervisor Tyler, the Outdoor Festival Permit request of Rocky Top Riding Club was approved by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - RESOLUTION (#060-03) REQUESTING TAX EXEMPT STATUS REQUEST FROM FORT COLLIER CIVIL WAR CENTER, INC., A NONPROFIT VIRGINIA ORGANIZATION, TO BE DESIGNATED AS A HISTORICAL ORGANIZATION WITHIN THE CONTEXT OF SECTION 6(a) (6) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA. THE PROPERTY SUBJECT TO THE REQUEST HAS A 2002 ASSESSED REAL ESTATE VALUE OF \$506,900.00 AND WAS TAXED \$3,092.09 - APPROVED

Administrator Riley presented this request to the Board advising that the General Assembly has delegated this action and decision back to the local Board of Supervisors.

George Sempeles, Red Bud District, advised the Board that he did not feel now was the time to be forgiving \$3,092.09 in taxes.

Upon motion made by Supervisor Tyler, seconded by Supervisor Reyes, the following tax exempt status request from Fort Collier Civil War Center, Inc. was approved:

WHEREAS, the Fort Collier Civil War Center, Inc., a nonprofit organization, has requested the Board of Supervisors of the County of Frederick to grant a tax exemption pursuant to Article X, Section 6(a)(6) of the Constitution of Virginia for a ten acre parcel of land owned by said organization in the County of Frederick; and

WHEREAS, the property is located in the Stonewall Magisterial District (Tax Map 54-(A)-parcel 81G), has an assessed value of \$506,900, and was taxed \$3,092.09 in 2002 in county real estate taxes; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 58.1-3651 (B) of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, hereby grants to the Fort Collier Civil War Center, Inc., a real estate tax exemption, pursuant to Article X, Section 6(a)(6) of the Constitution of Virginia provided:

1. That the property owned by the organization maintains its historical character and that it is used by the organization in accordance with the purpose for which the organization is classified and designated pursuant to the Code of Virginia, Section 58.1-3651 (A); and
2. That the organization currently, and continuously, satisfactorily meets the provisions of section 58.1-3651 (B).

ADOPTED by the Frederick County Board of Supervisors on the 14th day of May 2003, by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - PROPOSED ORDINANCE - SALARIES OF THE BOARD OF SUPERVISORS - PURSUANT TO SECTION 15.2-1414.3 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, THE BOARD OF SUPERVISORS WILL HOLD A PUBLIC HEARING TO FIX THE ANNUAL SALARIES OF THE BOARD OF SUPERVISORS AS FOLLOWS: CHAIRMAN, \$10,800; VICE CHAIRMAN, \$10,200; AND REMAINING MEMBERS AT \$9,000 - APPROVED

Administrator Riley presented this proposed ordinance to the Board.

Upon motion made by Supervisor Smith, seconded by Supervisor Tyler, to raise the \$9,000 to \$9,500.

The above motion was defeated by the following recorded vote:

Richard C. Shickle - Nay
 Robert M. Sager - Nay



FREDERICK COUNTY, VIRGINIA
 Ellen E. Murphy, Commissioner of the Revenue
 P.O. Box 552, Winchester VA 22604-0552
 Phone: 540-665-5680 Fax: 540-667-6487
 www.fcva.us/cor * www.fcva.us/re

DATE: _____

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

*** COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. ***

Organization's Name: Fort Coburn Civil War Center

Organization's Federal Employer Identification No. (EIN): [REDACTED]

Contact Name: John V. Stevens Phone Number: 540 327-7403

Contact Title: CHAIRMAN Email: JSTEVENS@SU.EDU

Physical Location Address: 922 MARSHBURG Pkwy

Date Organization Began Operations in Frederick County: MAY 2003

1. What is the organization's purpose?

HISTORICAL PRESERVATION

2. What is the organization's federal tax designation (select one)?

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other (specify):

3. How is the organization funded?

DONATIONS, GRANTS, RENTAL OF FACILITIES...

4. What activities or services does the organization provide that enhance Frederick County's economy?

LEADING HISTORICAL EVENTS, FCCWC OPEN FOR PUBLIC

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheets if necessary).

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54-A-816	FCCWC 922 MARSHBURG Pkwy	2003	HOUSE & GROUNDS OPEN TO PUBLIC
56 A 18	MARLBANK 3102 BRARYVILLE Pkwy	2013	RESTORATION OF MARLBANK

(continues on page 2)

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* _____
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* _____
- Veterans Association or Auxillary of same *[specify]:* _____

NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.


Use the following information for all officers who have the legal authority to represent the organization.

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
John Stevens	Chairman of Board	324 Round Hill Worcester 22602		
Katherine Solenberg et	President	922 Mansfield Ave Pine		

DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

DECLARATION: I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.


John V. Stevens
 Owner OR If Business, Title:
Chairman of Board
10/10/14
Signature
Print Name
(e.g., President, VP etc.)
Date

FOR OFFICE USE ONLY

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



FREDERICK COUNTY, VIRGINIA
 Ellen E. Murphy, Commissioner of the Revenue
 P.O. Box 552, Winchester VA 22604-0552
 Phone: 540-665-5680 Fax: 540-667-6487
www.fcva.us/cor • www.fcva.us/re

DATE: _____

**FILE APPLICATION
 TRIENNIALLY**

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

*** COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. ***

Organization's Name:	FORT COLLIER CIVIL WAR CENTER INC		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Katherine Solenberg	Phone Number:	340 323-0221
Contact Title:	President	Email:	KSW@ntelos.net
Mailing Address:	1454 Apple Pie Ridge Rd Winchester VA 22603		
Frederick County Location Address:	922 Martinsburg Pike		
Date Organization Began or Will Begin Operating in Frederick County:	2000		

1. What is the organization's purpose?

Fort Collier Civil War Center is established to provide Civil War Education & preservation of Civil War resources in the Winchester-Fred. Co Area

2. What is the organization's federal tax designation (select one):

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other [specify]:

3. How is the organization funded?

Fort Collier is funded through membership contributions

4. What activities or services does the organization provide that enhances Frederick County and its citizens? *& rental income*

Fort Collier is actively providing access & preservation to the *room for events*

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54-A-816	922 Martinsburg Pike	2001	historical preservation

Head and then be sent through the proper channels, beginning with the Finance Committee.

Administrator Riley advised that this request came forward last month as part of the Finance Committee report with a recommendation of approval; however, the Board denied the request as the proposed funds were to come from stormwater improvements. The Department has found that revenues in land disturbance permits have exceeded estimates; therefore, these monies would be used to fund the request.

Upon a motion by Supervisor Tyler, seconded by Supervisor Forrester, the Board approved the request for a supplemental appropriation in the amount of \$22,000 to be made to Public Works' Fiscal Year 2003-2004 Budget for the purchase of a new 4 x 4 extended cab pickup to replace the 1995 Chevrolet S-10.

The above motion was approved by the following recorded vote:

Richard C. Shickle - Aye
 Barbara E. Van Osten - Aye
 Gary W. Dove - Aye
 Bill M. Ewing - Nay
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Lynda J. Tyler - Aye

DISCUSSION OF PROPOSALS FOR VACO'S 2005 LEGISLATIVE PROGRAM

Administrator Riley advised that this was an information item, which was being presented to give the Board an opportunity to think about proposals for the 2005 VACo Legislative Program. He asked that the Board submit items to him for consideration at the July 14, 2004 meeting.

Supervisor Tyler advised that she would prefer to have individual board member priorities circulated prior to the Board meeting.

Chairman Shickle asked the Board to submit their legislative priority lists to Administrator Riley by July 6, 2004 for inclusion in the July 14, 2004 meeting agenda packet.

PUBLIC HEARING

PUBLIC HEARING - TAX EXEMPT STATUS REQUEST FROM YOUNG LIFE-NORTHERN SHENANDOAH VALLEY, A NON-PROFIT, NON-DENOMINATIONAL CHRISTIAN VIRGINIA ORGANIZATION, TO BE DESIGNATED AS A CHARITABLE AND BENEVOLENT ORGANIZATION WITHIN THE CONTEXT OF § 6 (A) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA - (RESOLUTION #067-04) - APPROVED

Administrator Riley advised that this was a request pursuant to *Virginia Code* section 58.1-3650 et. seq. for tax exempt status for Young Life-Northern Shenandoah Valley. He advised that

after discussions with the Commissioner of Revenue, it was determined that this was the most appropriate course of action. He concluded by saying that it was appropriate for the Board to take up this request.

Paul Burkholder appeared before the Board on behalf of Young Life-Northern Shenandoah Valley.

Chairman Shickle asked Mr. Burkholder if his organization owned any real or personal property or intended to acquire such in the future.

Mr. Burkholder responded no and advised that the organization had no intention of acquiring any real or personal property in the future.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Vice-Chairman Van Osten, seconded by Supervisor Smith, the Board approved the Resolution Granting Tax Exempt Status Pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia Young Life-Northern Shenandoah Valley:

WHEREAS, Young Life is a national non-profit organization and a recognized 501(c)(3) organization; and

WHEREAS, Young Life-Northern Shenandoah Valley, a part of the parent non-profit organization, has requested the Board of Supervisors of the County of Frederick to grant a tax exemption pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia ; and

WHEREAS, neither Young Life nor Young Life-Shenandoah Valley own real and/or personal property within the County of Frederick; and

WHEREAS, Young Life-Northern Shenandoah Valley has requested a license exemption to sell fireworks at a stand in the County as a fund-raiser, which said license has a value of \$500; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 58.1-3651(B) of the Code of Virginia, 1950.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby grant to Young Life-Northern Shenandoah Valley, a real estate and personal property tax exemption, pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia provided:

1. Any property acquired by the organization and used in accordance with the purpose for which the organization is classified and designated pursuant to the Code of Virginia, 1950, Section 58.1-3651 (A).
2. That the organization currently, and continuously, satisfactorily meets the provisions of Section 58.1-3651 (B).

BE IT FURTHER RESOLVED, by the Board of Supervisors of the County of Frederick,

Virginia, that Young Life-Northern Shenandoah Valley's request for a license exemption is hereby granted.

The foregoing was approved this 9th day of June, 2004 by the following recorded vote:

Richard C. Shickle - Aye
 Barbara E. Van Osten - Aye
 Gary W. Dove - Aye
 Bill M. Ewing - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - PURSUANT TO SECTION 33.1-62 ET. SEQ. OF THE CODE OF VIRGINIA, 1950, PUBLIC INPUT WILL BE RECEIVED ON THE PROPOSED NOMINATION OF REDBUD ROAD (STATE ROUTE 661), FROM ROUTE 11 RUNNING SOUTHEASTERLY TO WOODS MILL ROAD (STATE ROUTE 660), FOR DESIGNATION AS A VIRGINIA BYWAY - (RESOLUTION #061-04) - APPROVED

Administrator Riley advised that the resolution before the Board was pursuant to *Virginia Code* section 33.1 and tonight's public hearing was to receive public input regarding the proposed designation of Red Bud Road as a Virginia Byway.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor Tyler, seconded by Vice-Chairman Van Osten, the Board approved the Resolution Nominating Redbud Road for Virginia Byway Designation:

WHEREAS, The Commonwealth Transportation Board is empowered to designate an existing road within the Commonwealth as a "Virginia Byway"; and

WHEREAS, the Frederick County Board of Supervisors has examined the Red Bud Road (State Route 661) from Route 11 running southeasterly to Woods Mill Road (State Route 660); and

WHEREAS, upon consideration of the scenic landscape, historic civil war battlefields and environmentally significant nature of the area which Redbud Road traverses, providing an opportunity for recreational and cultural enrichment.

IT IS, ACCORDINGLY, RESOLVED, that the Frederick County Board of Supervisors does hereby request the Virginia Department of Transportation take all necessary actions to effect a designation of Redbud Road as a Virginia Byway.

Supervisor Dove asked about the benefits of this proposed designation.

Supervisor Tyler responded that the designation offers us an opportunity to access federal grant money for walking trails, safety improvements, etc. She reminded the Board that there was a Civil War battlefield along this route as well.

Supervisor Dove stated that he still had concerns and he would like to hear any concerns the

Ellen Murphy

From: Susan Anderson [SAnderson@sc.younglife.org]
Sent: Wednesday, October 22, 2014 12:25 PM
To: Ellen Murphy
Subject: Young Life Shenandoah Valley

Importance: High

Ms. Murphy,

Thank you for the letter of October 9, 2014 you sent in regards to the tax exemption of our property in Virginia. Because it was addressed to our president, Mr. Denny Rydberg and not to Mr. Richard Kaiser, Director of Real Estate, it just came to our attention. Mr. Kaiser will be more than happy to submit the application for your consideration. He does have a question. In the letter, it is not stated what the parcel number(s) or the real address of the property in question. Would we be able to be provided that information please?

Blessings,

Susan M Anderson

Accounting Administrative Assistant
Young Life Finance
(719) 381-1968
(719) 867-3501
sanderson@sc.younglife.org



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FREDERICK COUNTY, VIRGINIA
 Ellen E. Murphy, Commissioner of the Revenue
 P.O. Box 552, Winchester VA 22604-0552
 Phone: 540-665-5680 Fax: 540-667-6487
www.fcva.us/cor • www.fcva.us/re

DATE: _____
FILE APPLICATION TRIENNIALY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):
Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

***** COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. *****

Organization's Name:	Young Life		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Richard Kaiser	Phone Number:	(719) 381-1761
Contact Title:	Director - Real Estate	Email:	rkaiser@sc.younglife.org
Mailing Address:	420 N Cascade Ave Colorado Springs Co 80903		
Frederick County Location Address:	we own no property in Frederick County VA		
Date Organization Began or Will Begin Operating in Frederick County:			

- 1. What is the organization's purpose?**

- 2. What is the organization's federal tax designation (select one):**
 501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other [specify]: _____
- 3. How is the organization funded?**

- 4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY

planning operations, though there is the possibility for impact on timelines as VDOT comment is made. In addition, staff will be attending upcoming training sessions on the new regulations.

3. Enhancement Grants

Staff presented the following information to the committee and sought guidance on whether they would prefer to continue trying to accrue funds for the Senseny Road project or to look at other opportunities.

The November deadline to make application for enhancement grants is approaching. As you will recall from last year we applied for funds to make improvements to the Senseny Road Corridor. That request was partially funded at \$140,000. Staff is preparing a new application for the Senseny Road Corridor to continue to work toward fully funding that project. Additional materials will be presented at the meeting.

After some discussion and slight modification to the map to include a small area not completed by the Orrick Commons project, the committee recommended that staff continue with the Senseny Road project. Staff will prepare an application for the September Committee meeting.

4. Access Management

As you may recall, some time ago the Board of Supervisors authorized staff and the Transportation Committee to create an access management plan. In our first of what will be a series of agenda items working toward this goal, please find the attached literature which discusses what access management is and also describes some of the primary techniques used.

The basic format that staff plans to follow is to take one or two primary considerations, such as signal or intersection spacing, each month. Staff will bring recommendations to the committee for discussion and refinement. There will be many issues to consider in addition to whether the proposed guidelines are too weak or too harsh. Among these are what, if any, waiver opportunities should accompany each section and how existing uses can be "grandfathered" in and what would trigger the need for compliance.

Once the plan is complete, it would be forwarded to the Board of Supervisors for consideration. Staff would expect that should the Board look favorably upon the plan, it would be adopted and forwarded to the DRRS committee for codification.

Staff presented the above information to the committee to seek input on whether this would be their preferred course of action. The committee directed staff to continue as outlined above.

5. Article Review

Staff regularly submits copies of transportation related articles to the committee from various news outlets.

6. Other

Mr. Racey requested a review of the signal timing at Commonwealth Court to see whether Route 11 is receiving adequate green time. This request has been passed along to VDOT.

PUBLIC HEARING

PUBLIC HEARING TAX EXEMPT STATUS REQUEST FROM BLUE RIDGE HOSPICE. REQUEST FROM THE BLUE RIDGE HOSPICE, A NON-PROFIT VIRGINIA ORGANIZATION, TO BE CLASSIFIED AND DESIGNATED AS A CHARITABLE AND BENEVOLENT ORGANIZATION WITHIN THE CONTEXT OF §6(a) (6) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA. THE ESTIMATED ASSESSED VALUE FOR THE PERSONAL PROPERTY OWNED BY

THE BLUE RIDGE HOSPICE IS \$10,000 AND THE ANNUAL ESTIMATED PERSONAL PROPERTY TAX TO BE EXEMPT WOULD BE \$420.00 - (RESOLUTION #013-07) - APPROVED

Administrator Riley advised this was a request from Blue Ridge Hospice for tax exemption for property owned by them in Frederick County. The estimated value of personal property is \$10,000 with annual estimated personal property tax to be exempt of \$420.00.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor DeHaven, seconded by Supervisor Van Osten, the Board approved the request by Blue Ridge Hospice for exemption from taxation pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia.

WHEREAS, Blue Ridge Hospice, a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to grant its request for a tax exemption pursuant to Article X §6(a) (6) of the Constitution of Virginia for certain property owned by said organization in the County of Frederick; and

WHEREAS, no real property is owned by Blue Ridge Hospice that is part of this appeal; and

WHEREAS, Blue Ridge Hospice may have an estimated personal property value of \$10,000 and the annual estimated personal property tax to be exempt would be \$420.00; and

WHEREAS, Blue Ridge Hospice does not anticipate unrelated income gross receipts under *IRC Code §511 et seq.* and therefore requests exemption from any annual business license; and

WHEREAS, The Board of Supervisors examined and considered the provisions of Section 58.1-3651 (B) of the *Code of Virginia*.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby supports, pursuant to Article X, §6 (a) (6) of the Constitution of Virginia, to provide:

1. That Blue Ridge Hospice is classified and designated as a charitable and benevolent organization pursuant to the *Code of Virginia*, Section 58.1-3651 (A); and
2. That personal property owned by Blue Ridge Hospice and used by it exclusively for charitable and benevolent purposes on a non-profit basis is determined to be exempt from taxation, state and local, including inheritance taxes; and
3. That Blue Ridge Hospice will not conduct business that is unrelated business taxable income and what business it conducts will be used by it exclusively for charitable and benevolent purposes on a non-profit basis is determined to be exempt from taxation on state sales tax and local license taxes.

ADOPTED this 12th day of September 2007.

The above motion was approved by the following recorded vote:

Richard C. Shickle	Aye
Gene E. Fisher	Aye
Charles S. DeHaven, Jr.	Aye
Gary W. Dove	Absent
Bill M. Ewing	Aye
Philip A. Lemieux	Aye
Barbara E. Van Osten	Aye

PUBLIC HEARING - PROPOSED SCHOOL BOND FINANCING BY THE COUNTY OF FREDERICK, VIRGINIA. THE BOARD OF SUPERVISORS OF THE COUNTY OF FREDERICK, VIRGINIA (THE "COUNTY") WILL HOLD A PUBLIC HEARING IN ACCORDANCE WITH SECTION 15.2-2606 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, ON THE ISSUANCE OF GENERAL OBLIGATION SCHOOL BONDS (THE "BONDS") OF THE COUNTY IN AN AMOUNT NOT TO EXCEED \$4,000,000 TO FINANCE CERTAIN CAPITAL PROJECTS FOR PUBLIC SCHOOL PURPOSES. A RESOLUTION (#014-07) AUTHORIZING THE ISSUANCE OF THE BONDS WILL BE CONSIDERED BY THE BOARD OF SUPERVISORS AT ITS MEETING ON SEPTEMBER 12, 2007. - APPROVED

Administrator Riley advised this was a resolution authorizing the issuance and sale of \$4,000,000 general obligation school bonds. The purpose of the bonds is to provide financing for the 12th elementary school.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor Van Osten, seconded by Supervisor Fisher, the Board approved the resolution authorizing the issuance and sale of not to exceed \$4,000,000 general obligation school bonds of the County of Frederick, Virginia to be sold to the Virginia Public School Authority and providing for the form and details thereof:

WHEREAS, the Board of Supervisors (the "Board") of the County of Frederick, Virginia (the "County") has determined that it is necessary and expedient to borrow in an amount not to exceed \$4,000,000 and to issue its general obligation school bonds to finance certain capital projects for school purposes.

WHEREAS, the Board held a public hearing on September 12, 2007 on the issuance of the bonds (as defined below) in accordance with the requirements of Section 15.2-2606, Code of Virginia of 1950, as amended ("Virginia Code").

WHEREAS, the School Board of the County has requested, by resolution, the Board to authorize the issuance of the Bonds and has consented to the issuance of the Bonds.

WHEREAS, the objective of the Virginia Public School Authority (the "VPSA") is to pay the County a purchase price for the Bonds which, in VPSA's judgment, reflects the Bonds' market value (the "VPSA Purchase Price Objective"), taking into consideration such factors as the amortization schedule the County has requested for the Bonds, the amortization schedules requested by other localities, the purchase price to be received by VPSA for its bonds and other market conditions relating to the sale of VPSA's bonds.



APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

*** COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. ***

Organization's Name:	Blue Ridge Hospice Inc		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Cheryl Ringer	Phone Number:	540-536-5210
Contact Title:	VP of Finance + CFO	Email:	cringer@blueridgehospice.org
Mailing Address:	333 W. Cork St ^{#405} Winchester VA 22601		
Frederick County Location Address:	186 Wincrest Dr. Winchester VA 22601		
Date Organization Began or Will Begin Operating in Frederick County:	11/1979		

1. What is the organization's purpose?

Blue Ridge Hospice provides quality end of life care to individuals + their families and to support anyone in the community affected by death, dying + loss.

2. What is the organization's federal tax designation (select one):

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other [specify]:

3. How is the organization funded?

Donations / community support, insurance billings

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

Blue Ridge Hospice provides quality end of life care to individuals + their families and to support anyone in the community affected by death, dying + loss.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
6418A	186 Wincrest Drive Winchester VA 22601	leased 2/2009 purchase 3/2013	bailing operation for thrift shops to support hospice care for patients that cannot afford it.

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* _____
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* _____
- Veterans Association or Auxiliary of same *[specify]:* _____

healthcare organization

NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

7. List the following information for all officers who have the legal authority to represent the organization:

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
<i>See attached listing</i>				

DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

DECLARATION: I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Cheryl Ringer Cheryl S. Ringer Owner *OR* VP of Finance/CFO 10/23/14
Signature Print Name If Business, Title: (e.g., President, VP etc.) Date

***** FOR OFFICE USE ONLY *****

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



Board of Directors 2014 - 2015

** Executive Committee

**** Chair** **DELMERICO, Paul**
General Manager
SpecialMade Goods & Services, Inc.
141 Marcel Drive
Winchester, VA 22602

****Vice Chair** **KAPLAN, Mary Ann (Fundrais**
116 Cora Lane
Stephens City, VA 22655

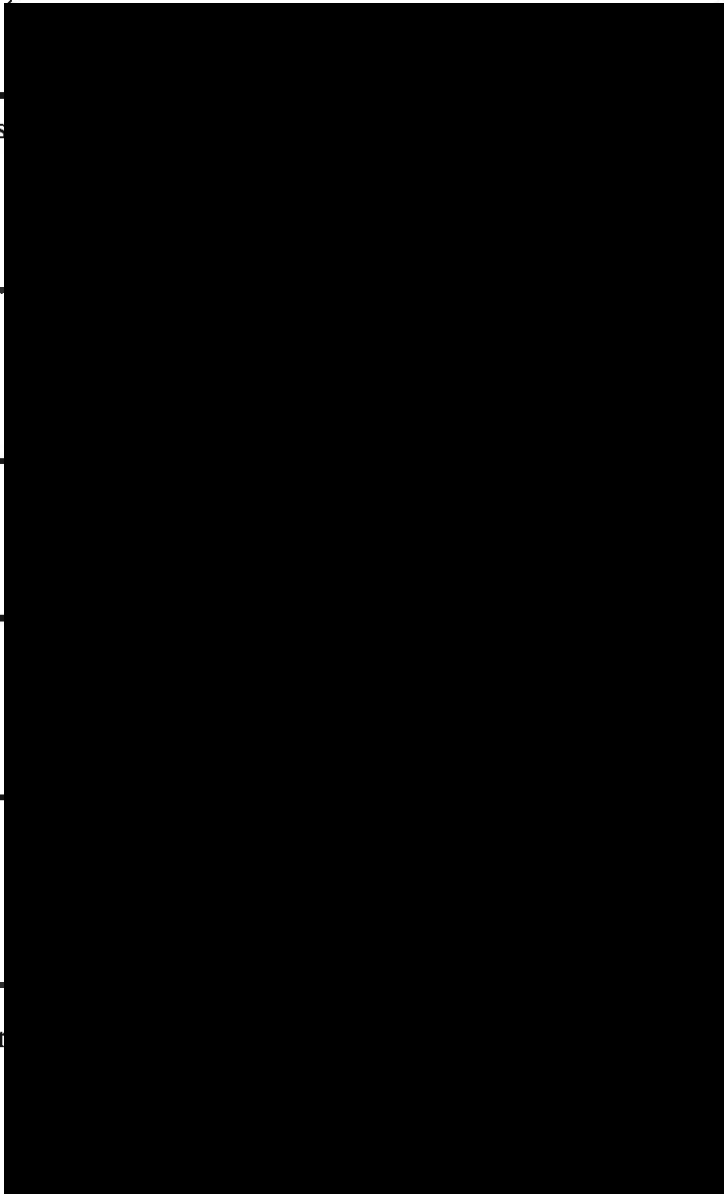
****Secretary** **BERMAN, Bethanne**
247 Laurel Grove Road
Winchester, VA 22602

****Treasurer** **TRUBAN, Jared**
PO Box 267
Winchester, VA 22604

****Immediate Past
Chair** **MOWERY, Robert, CPA**
5493 Main Street
Stephens City, VA

****At Large** ****CALEY, George**
223 Jeb Dr
Winchester, VA 22602

****SAYLES, Lynne (Finance Com**
First Vice President
Wells Fargo Advisors, LLC
201 N Loudoun St.
Winchester, VA 22601



****ZEBARTH, Helen**
112 Shockey Circle
Winchester, VA 22602

****CARNEVALE, Jr., Ernest J.**
President & CEO, Blue Ridge
723 Galloway Dr.
Leesburg, VA 20175

Directors

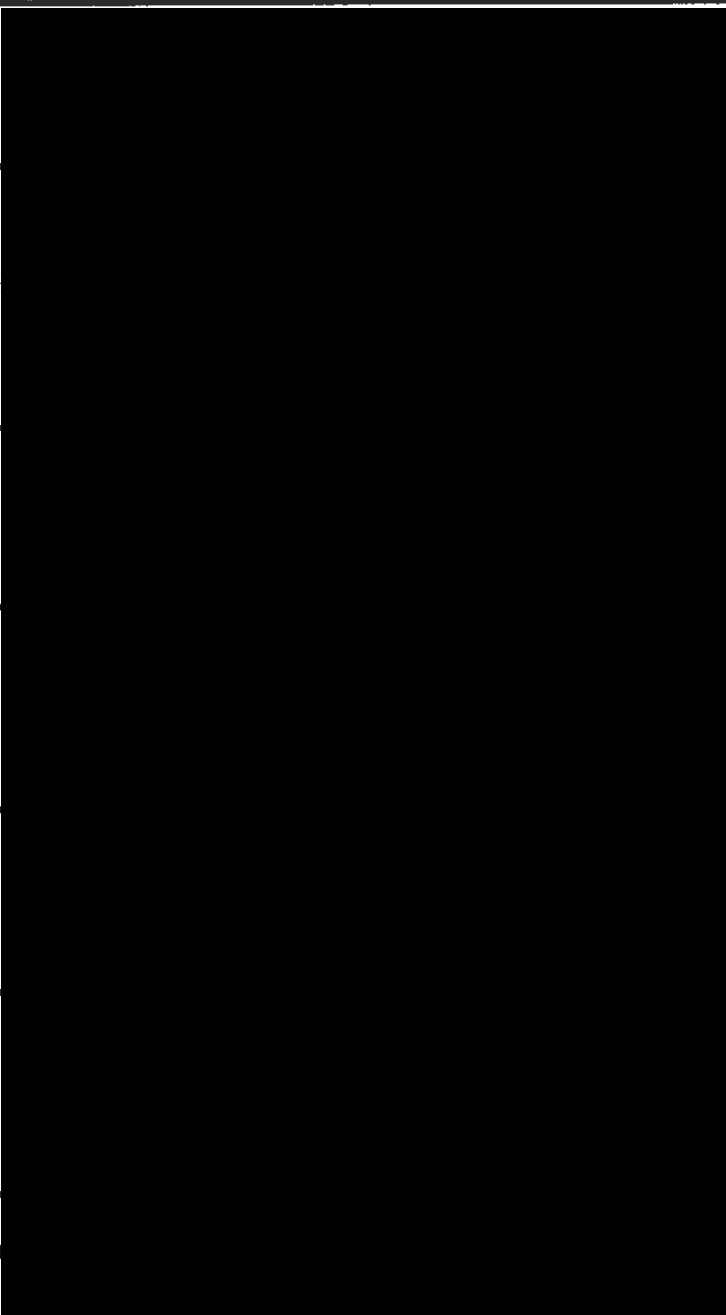
****CURRAN, Christopher (Board**
487 Bell Lane
Berryville, VA 22611

HARDESTY, John
517 Longmarsh Rd.
Berryville, VA 22611

JACKSON, Mary Jo
Box A
Rectortown, VA 20140

THOMAS, Sherry
920 Breckinridge Lane
Winchester, VA 22601

****YANG, Leonard, MD (Quality C**
1537 Dalton Place
Winchester, VA 22601





COMMONWEALTH of VIRGINIA
Department of Juvenile Justice

Andrew K. Block, Jr.
 Director

P.O. Box 1110
 Richmond, VA 23218
 (804) 371.0700
 Fax: (804) 371.6490

November 19, 2014

Mr. Peter Roussos, Director
 26th District Court Service Unit
 5 N. Kent Street
 Winchester, Virginia 22601

Dear Mr. Roussos:

The VJCCCA FY2014 end of the year expenditure report has been reviewed. A Fiscal Adjustment Form (FAF), which records the movement of funds from program to program during the year, has been received. The Compliance Certification Form, which attests that all funds were expended as reported in the Department's Community Programs Reporting (CPR) System, has been signed by the Court Service Unit Director; however, the county administrator needs to sign and return it to us. According to the report, Frederick/Winchester/Clarke expended \$107,870.01 of its approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Required Maintenance of Effort	\$ 0.00
State Funds Expended	<u>\$ 107,870.01</u>
Total Expenditures	\$ 107,870.01

A total of \$128,358.00 in state funds was provided to the locality. Because the state funds were not totally expended, we request that the balance of \$20,487.99 be returned to the state. Additional funds for FY15 cannot be released for your locality until the FY14 unexpended funds are returned. Please make your check payable to **Treasurer, State of Virginia**, and mail it to:

Department of Juvenile Justice
 Petty Cash Cashier
 P. O. Box 1110
 Richmond, Virginia 23218-1110

We thank you for your attention to this request and for all that Frederick and Clarke Counties and the City of Winchester do for their youth and families before the 26th District Juvenile and Domestic Relations Court and Court Services Unit.

Sincerely,

Angela Valentine
 Angela C. Valentine
 Chief Deputy Director

cc: David L. Ash, County Administrator – Clarke County
 Eden Freeman, City Manager – City of Winchester
 John Riley, Deputy County Administrator – Frederick County ✓

Frederick County, VA
Series 2006 Lease Revenue Bonds
Advanced Refunding Opportunities
As of January 12, 2015

Background:

Bonds Outstanding as of January 1, 2015	\$ 18,355,000
Coupon Interest Rates	4.00% to 4.75%
Average Annual debt Service Costs:	\$1,350,000

Bonds maturing on or after June 15, 2017 can be called at par as of June 15, 2016. Bonds may be Advanced refunded at any time.

Proceeds of the Series 2006 Bond issued were used to construct, furnish and equip a new public safety facility. An animal control facility and other public safety facility projects.

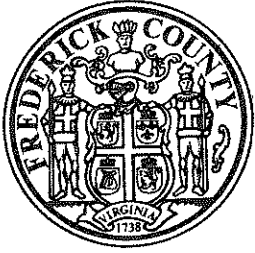
Refunding Alternatives Examined:

Representatives of Raymond James have extensively discussed this refunding opportunity with local, regional and national financial institutions. Unfortunately, each institution indicated that they could not offer a competitive refunding alternatives that could match the existing maturity schedule. In addition, Bond Counsel can not get comfortable with a Bank Qualified structure whereby two separate Economic Development Authorities would be used to refund these Bonds.

However, the County could utilize the Virginia Resources Authority Pooled Financing program to execute an Advanced refunding of these Bonds and realize significant annual debt service savings. To participate in this Pooled Financing program for the Spring 2006 sale the County would need to submit an application no later than February 6, 2015.

Summary of Advanced Refunding:

Bonds to be refunded as of June 15, 2016	\$ 17,305,000
Interest to be paid on bonds to be called:	1,187,494
	<u>18,492,494</u>
Estimated earnings on Escrowed Funds	<u>(42,628)</u>
Net Deposit to Escrow	18,449,866
Estimated Capital Reserve Fund	32,637
Estimated Cost of Issuance	<u>193,968</u>
	18,676,471
Less premium Bonds	(2,827,583)
Less Debt Service deposit	<u>(263,888)</u>
Estimated size of Series for FY15 Refunding Bonds	<u><u>\$ 15,585,000</u></u>
Estimated interest rate yields	.50% to 3.36%
Estimated new Annual Debt Service costs	\$1,200,000
Estimated Annual debt Service savings	\$ 154,000
Net Present Value of Savings-\$	\$ 2,075,297
Net Present Value of Savings-%	12.00%



BOARD OF SUPERVISORS

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF FREDERICK, VIRGINIA DECLARING ITS INTENTION TO REIMBURSE ITSELF FROM THE PROCEEDS OF ONE OR MORE FINANCINGS FOR CERTAIN COSTS OF JOINT CAPITAL IMPROVEMENTS FOR COURTS AND RELATED SERVICES

The County of Frederick, Virginia (the "County") has determined that it may be necessary or desirable to advance money to pay the costs of certain joint capital improvements for courts and related services, specifically for renovations to the Winchester-Frederick County Joint Judicial Center (the "Project").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF FREDERICK, VIRGINIA:

1. The Board of Supervisors adopts this declaration of official intent under Treasury Regulations Section 1.150-2.
2. The Board of Supervisors reasonably expects to reimburse advances made or to be made by the County to pay the costs of the Project from the proceeds of one or more financings. The maximum amount of financing expected to be issued for the Project is \$4,065,500 with costs to be shared on a 50-50 basis or \$2,032,750 per locality.
3. This resolution shall take effect immediately upon its adoption.

The foregoing resolution was adopted by the Board of Supervisors at its meeting on January 28, 2015 by the following roll call vote:

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

John R. Riley, Jr., Clerk, Board of Supervisors,
County of Frederick, Virginia

Resolution No.:

Agenda
Budget Worksession
January 21, 2015

• General Fund Revenue from local taxes	8,804,085
• General Fund Expenditure requests over FY15 (Includes capital and new positions)	16,482,058
• General Fund positions requested	4,286,153
• Total Capital requested	6,381,404

Attachments

- FY 2015-2016 Budget Summary
- Capital Request Summary
- List of New Positions Requested
- Outside Agency Request List
- Preliminary Funding Scenarios

Upcoming Budget Worksessions

- Calendar attached
- Dates have been placed on calendar on IPADs

FY 2015-2016 BUDGET SUMMARY - GENERAL FUND

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
1101	Board of Supervisors	248,336	264,742	16,406	Salaries and Fringes - includes \$0.50 per hour increase for P/T Receptionist Professional Services Printing and Binding Cable Channel PEG Funds - Repair/Maint/Purchase of Equipment for BOS Room Cable Channel Broadcasts Travel Dues & Assoc. Memberships - VACo & NACo Dues	5,256 1,000 250 7,000 400 2,500
1201	County Administrator	702,539	763,864	61,325	Salaries and Fringes Repair & Maint. - Vehicle Printing and Binding Central Stores - Gasoline Postage and Telephone Motor Vehicle Insurance Travel	61,025 (400) 100 (400) 1,000 (500) 500
1202	County Attorney	239,668	255,635	15,967	Salaries and Fringes - Includes summer Legal Intern \$6,000	15,967
1203	Human Resources	320,309	378,079	57,770	Salaries and Fringes NEW POSITION - HR ADMINISTRATOR - \$45,948 Professional Services Office Supplies Books and Subscriptions Other Operating Supplies Other Expenses - Years of Service Awards	56,064 249 (125) (368) (50) 2,000
1208	Independent Auditor	66,000	66,000	0		
1209	Commissioner of Revenue	1,200,010	1,263,875	63,865	Salaries and Fringes - includes \$4,000 increase for	59,415

Dept Code	Department	2014-2015 Original Budget	2015-2016 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
					Assessor I after trial period Other Contractual Services Central Stores Gasoline Postage and Telephone Motor Vehicle Insurance Office Supplies - includes \$1,600 IT Equipment Vehicle - Tires & Parts Books and Subscriptions Travel Dues & Memberships	800 200 1,000 200 2,400 150 (200) 500 (600)
1210	Reassessment	193,948	341,645	147,697	Salaries and Fringes NEW POSITION ASSESSOR I - \$62,172 TWO NEW P/T ASSESSORS - \$36,000 Repair & Maintenance - Vehicle Gasoline Postage and Telephone Motor Vehicle Insurance Office Supplies - includes IT equipment for new hires Books and Subscriptions New 4x4 Pickup truck	116,597 700 (400) (1,400) (200) 4,200 200 28,000
1213	Treasurer	1,179,735	1,264,648	84,913	Salaries and Fringes Professional Services- Admin expenses for sale of real estate Professional Services- DMV-VRW Stops Advertising Postage and Telephone Office Supplies Travel Dues & Memberships Folder/Inserter	34,813 18,000 (20,500) 1,000 2,000 4,000 500 100 45,000
1214	Finance	763,469	784,927	21,458	Salaries and Fringes Repair & Maintenance - Equipment	26,493 (250)

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Maintenance Service Contracts Printing and Binding Advertising Central Stores - Copies Postage and Telephone Office Supplies Uniforms Other Operating Supplies	(385) (1,000) (2,000) (600) (300) (3,000) (500) 3,000
1220	Information Technology	1,191,998	1,309,390	117,392	Salaries and Fringes Professional Services - includes Vmware support contract/ licensing \$15,000; Exploration of departmental ERP, time management software \$30,000 Repair & Maintenance - Network Equip. Maintenance Service Contracts Maintenance Service Contracts - GIS Office Supplies - Refresh Program Other Operating Supplies - GIS - Building Footprint data update/partnership with state GIS Dues & Memberships IT Equipment - Two large format printers/scanners IT Equipment - Dell Equallogic ISCSI storage 48TB capacity to support system backups - 5yr onsite warranty	18,823 22,105 150 6,880 (35,442) 51,906 9,000 (350) 12,320 32,000
1222	M. I. S.	523,810	556,463	32,653	Salaries and Fringes Professional Services Repair & Maintenance - Equipment Maintenance Service Contracts Internet Access Office Supplies - includes replacement of tax billing printer Other Operating Supplies IT Software and Maintenance IT Equipment - Replace UPS Battery Backup (Iseries, Treasurer, COR)	13,148 1,175 2,000 (11,785) 1,020 1,000 (4,800) 1,895 29,000

Dept Code	Department	2014-2015 Original Budget	2015-2016 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
1224	Other	1,935,084	2,432,012	496,928	Professional Services - Lobbying Maintenance Service Contracts Other Contractual Services - Lease for employee parking Public Officials Liability Insurance - possible increase Line of Duty - possible increase in premium Other Expenses - Awards Banquet Other Expenses - Includes retire health insurance expense Blue Ridge Legal Services - cut in FY15; FY16 request NW Works - increase in contribution request Access Independence - increase in contribution request Discovery Museum - cut in FY15; FY16 request MPO - increase in request Big Brothers Big Sisters - NEW REQUEST Bluemont Concert Series - NEW REQUEST CLEAN, Inc. - increase in contribution request Airport Operating Contribution - Total = \$62,995 CSA Fund transfer - Total = \$1,167,482 Our Health - \$20,000 contribution approved after July 1; FY 2016 request is \$25,000 Lease/Rent of Equipment	14,000 100 3,200 2,000 12,000 2,800 76,200 5,756 1,500 475 25,000 8,500 10,000 8,000 5,000 9,817 286,980 25,000 600
1301	Electoral Board	106,413	392,069	285,656	Salaries and Fringes Repair & Maintenance - Equipment Maintenance Service Contracts Other Contractual Services Office Supplies New voting machines and equipment	781 2,000 1,000 (940) 1,050 281,765
1302	Registrar	162,769	171,575	8,806	Salaries and Fringes Postage and Telephone Office Supplies	7,286 1,200 320
2101	Circuit Court	61,300	76,300	15,000	Other Contractual - Jury Management Program	15,000

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
2102	General District Court	15,926	31,718	15,792	Requested supplements to staff salaries: 11 employees x \$2,400 supplement each = \$26,400 split 50-50 with City of Winchester = \$13,200 Repair & Maintenance - Equipment Contractual Services Postage and Telephone Office Supplies Uniforms Books and Subscriptions Travel Lease/Rent of Equipment	13,200 200 920 (78) 350 400 100 200 500
2105	J & D Court	19,785	33,550	13,765	Requested supplements to staff salaries: 8 employees x \$2,400 supplement each = \$19,200 split 50-50 with City of Winchester = \$9,600 Other Contractual Services Office Supplies Uniforms Books and Subscriptions Travel Dues & Memberships Lease/Rent of Equipment	9,533 1,032 500 300 200 1,000 200 1,000
2106	Clerk of Circuit Court	741,447	762,858	21,411	Salaries and Fringes Printing and Binding Other Contractual Services Office Supplies Supreme Court TTF Grant - equipment & backscanning Travel	33,288 5,298 (23) 344 (18,496) 1,000
2108	Law Library	12,000	12,000	0		

Dept Code	Department	2014-2015 Original Budget	2015-2016 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
2201	Commonwealth Attorney	1,296,557	1,374,300	77,743	Salaries and Fringes- includes \$3,000 increase for Asst. Comm. Attorney & \$5,000 Education Assistance in fringes Professional Services Maintenance Serv. Contract - Case Mgmt. System Printing and Binding Postage and Telephone Surety Bonds Vehicle - Tires & Parts Other Operating Supplies Motor Vehicles - Replace Investigator's vehicle	27,648 4,000 9,000 750 (3,400) 45 (100) (200) 40,000
2202	Victim Witness	126,070	130,572	4,502	Salaries and Fringes	4,502
3102	Sheriff	11,241,515	13,631,463	2,389,948	Salaries and Fringes 16 NEW DEPUTIES & 1 AFIS EXAMINER = \$965,234; increase of \$93,022 in part-time/extra help Professional Health Serv. Includes \$8,160 for new positions Professional Services Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Maintenance Service Contracts Printing and Binding Other Contractual Services Gasoline Utilities Postage and Telephone Internet Access Fire Insurance Auto Insurance Surety Bonds Office Supplies - includes Full Disk Encryption for laptops; 10 docking stations; software for I2 computer program Dog Food Vehicle and Powered Equipment - includes equip. for 16 new	1,283,215 8,220 (650) 980 (31,180) 56,548 2,433 10,303 53,601 48 6,136 947 (141) 4,010 12 15,209 5,345 159,136

Dept Code	Department	2014-2015 Original Budget	2015-2016 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
					units for new deputies and 17 replacement vehicles Vehicle Fuels and Lubricants - Propane vehicles Police Supplies - ammunition for required qualifications; Electronic Gun Racks for 122 vehicles; supplies for new veh. Police Supplies - Dive Team Police Supplies - ERT/Search & Rescue Uniforms - includes for 16 new deputies Uniforms - Dive & ERT Other Operating Supplies Drug Program Travel Travel - Extradition/Transport Dues & Memberships Machinery & Equipment Thermal Imagers - \$7,140 x 3 units = \$21,420 Automated Fingerprint ID System \$75,000 Scene Scope Digital Imager \$22,049 Computerized Polygraph Instrument \$7,000 Motor Vehicles - Total = \$948,675 Cruisers - Marked - \$26,571 x 10 = \$265,710 Cruisers - Unmarked - \$26,571 x 4 = \$106,284 F150 Truck - Animal Control = \$24,591 4 x 4's - Ford Explorers \$25,977 x 2 = \$51,954 Tactical/Hostage Negotiation Vehicle = \$75,000 16 new cruisers for 16 new deputies = \$425,136	(8,912) 135,313 290 8,150 35,268 (16,100) (1,460) 800 10,635 (13,463) 840 125,469 538,946
3202	Volunteer Fire Depts.	842,560	999,765	157,205	\$1 per capita increase for each department Increase to cover cost of volunteer accident policy Training Emergency Services Fire Program Response Unit Supplement	85,510 32,745 13,200 20,000 5,750
3203	Ambulance & Rescue	395,200	396,800	1,600	Increase in contribution request-Lord Fairfax EMS Council	1,600

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
3301	Public Safety Contributions	5,467,925	5,460,959	(6,966)	Juvenile Detention Center Contribution NRADC Contribution - total = \$5,038,708	(54,190) 47,224
3303	Juvenile Court Probation	141,780	157,325	15,545	Salaries and Fringes includes new part-time office staff of \$7,800 Other Contractual Services Postage and Telephone Office Supplies-includes new desks & chairs for office move	11,905 600 40 3,000
3401	Inspections	1,090,017	1,214,781	124,764	Salaries and Fringes Maintenance Service Contracts Gasoline Motor Vehicle Insurance Uniforms Books and Subscriptions Other Operating Supplies Motor Vehicles - replacement of two high mileage trucks Lease/Rent of Equipment - Lease for new copier to replace old copier	70,871 309 (1,500) 1,000 (300) (2,000) 850 52,000 3,534
3505	Fire and Rescue	7,871,989	14,421,716	6,549,727	Salaries and Fringes INCLUDES 49 NEW FIREFIGHTERS, 2 TRAINING OFFICERS, 1 SECRETARY, 1 HEALTH/SAFETY OFFICER, 1 RESOURCE MANAGEMENT TECHNICIAN TOTALING \$2,879,836 Part-time Fire Medics \$26,520 increase Overtime \$705,010 increase Incentive Pay \$212,000 increase Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Maintenance Service Contracts Printing and Binding Advertising Forest Fire Extinction Service Other Contractual Services: physicals/tests for new	4,476,482 10,900 3,500 363 12,000 12,000 3 72,000

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					employees; Gear Clean contract	
					Postage & Telephone - includes Round Hill phone system	9,840
					Motor Vehicle Insurance	3,500
					Office Supplies	(31,200)
					K-9 Maintenance	1,000
					Vehicle & Powered Equip. Supplies - includes equipment for new vehicles	80,950
					Police Supplies	1,100
					Uniforms - includes uniforms for new hires; S & H	439,439
					Other Operating Supplies-11 treadmills, replace SCBA gear	66,000
					Travel	1,500
					HazMat Response Unit - includes equipment purchase	21,000
					Dues & Memberships	150
					Radio Equipment - includes equip. for new vehicles	42,000
					Motor Vehicles	758,700
					1 2015 Chevrolet Tahoe OPS10 - \$36,000	
					1 2015 Ford F150 Extended Cab 4WD (RM) - \$25,675	
					1 2015 Ford F250 4WD Diesel (New FM) - \$35,000	
					1 2015 Ford F150 Extended Cab 4WD (New FM) - \$25,675	
					1 2015 Ford F250 4WD TR10-3 - \$35,000	
					1 2015 Ford F150 Extended Cab TR10-3(New) - \$25,675	
					1 2015 Ford F150 Extended Cab TR10-4(New) - \$25,675	
					Replacement of Engine 10 - \$550,000	
					Integrated Technology Equipment	20,000
					PortaCount and required equipment	
					Miscellaneous Equipment	308,500
					Gas Meter - 14 @ \$5,750 = \$80,500	
					HP Scanner/Plotter (Large Scale) \$8,000	
					Laerdal SimMan3G Training Manikin \$50,000 Grant Match	
					Laerdal SimJunior Training Manikin \$50,000 Grant Match	
					Laerdal SimBaby Training Manikin \$50,000 Grant Match	
					Noelle Obstetrical Training Manikin \$10,000 Grant Match	
					Hydraulic Extraction Equipment \$60,000	
					Lease/Rent of Equipment - Lifepak 15 (30x\$40,000) (\$240,000/year lease for 5 years)	240,000

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
3506	Public Safety Comm.	1,360,321	1,406,714	46,393	Salaries and Fringes Machinery & Equipment - Replacement HVAC unit for North Mountain radio tower site	40,393 6,000
4102	Road Administration	28,000	28,500	500	Other Contractual - maintenance of road signs - expect increase in maintenance costs	500
4104	Street Lights	43,000	43,200	200	Star Fort expense increase - offset by revenue	200
4201	General Engineering	356,788	398,255	41,467	Salaries and Fringes Gasoline Travel Motor Vehicles - Truck or SUV to replace high mileage truck	13,017 (750) 1,200 28,000
4203	Refuse Collection	1,232,983	1,320,508	87,525	Salaries and Fringes - part-time decrease \$56,282 INCLUDES NEW LABORER II POSITION \$29,983 - salary portion only split with Litter Control budget (4205) Professional Services - design/survey for relocated site Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Repair and Maintenance - Bldg. and Grounds Maintenance Service Contracts Printing and Binding Other Contractual Services - Hauling contract - 3.8% anticipated increase Gasoline Electrical Services Postage and Telephone Office Supplies Laundry/Housekeeping Supplies Repair & Maintenance Supplies Vehicle & Powered Equipment Supplies Uniforms	(24,497) 8,000 8,500 (1,200) 3,000 517 485 69,692 786 107 340 135 815 201 200 350

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Books & Subscriptions Other Operating Supplies Travel Dues & Memberships Construction Equipment: 1 receiver can \$9,000; 1 recycling can \$9,500	(41) 100 1,500 35 18,500
4204	Refuse Disposal	375,000	423,360	48,360	Based on FY 2014 average for refuse disposal plus a factor for fuel, population, and waste increases of 6 percent	48,360
4205	Litter Control	24,384	39,467	15,083	Salaries and Fringes INCLUDES NEW LABORER II POSITION \$13,574 - salary split with Refuse Collection budget (4203) Repair & Maintenance - Vehicle Gasoline Motor Vehicle Insurance Laundry/Housekeeping Supplies Motor Vehicles - Used cargo van for litter crew; transport trustees	(1,599) 2,300 (937) 15 304 15,000
4301	Maintenance	576,750	628,839	52,089	Salaries and Fringes Motor Vehicles - Replacement truck for Maint. Technician	22,089 30,000
4304	County Office Buildings	964,638	1,223,438	258,800	Professional Services - Round Hill Fire Repair & Maintenance - Equipment Repair & Maintenance - Bldg. & Grounds - CAB & Courthouse Repair & Maintenance - Bldg. & Grounds - PSB Repair & Maintenance - Bldg. & Grounds - Bowman Libray Repair & Maintenance - Bldg. & Grounds - Round Hill Fire Repair & Maintenance - Equipment - Round Hill Fire Maintenance Service Contracts - Round Hill Fire Other Contractual Services Other Contractual Services - Round Hill Fire	500 2,000 6,500 6,500 1,000 4,000 2,000 5,000 (12,000) 1,200

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Electrical Services - Round Hill Fire	25,000
					Heating Services - Round Hill Fire	15,000
					Water & Sewage Services - Round Hill Fire	5,000
					Fire Insurance - Round Hill Fire	4,200
					Materials and Supplies - CAB, Courthouse, JJC	(2,000)
					Materials and Supplies - PSB	(1,000)
					Materials and Supplies - Round Hill Fire	3,000
					Agricultural Supplies - Round Hill Fire	800
					Janitorial Supplies - CAB, Courthouse, JJC	2,000
					Janitorial Supplies - Round Hill Fire	2,000
					Repair & Maint. Supplies - CAB, Courthouse, JJC	(5,000)
					Repair & Maint. Supplies - PSB	5,000
					Repair & Maint. Supplies - Round Hill Fire	1,000
					Vehicle/Powered Equipment Supplies - Round Hill Fire	500
					Other Operating Supplies - Round Hill Fire	600
					County Share - JJC - increase due to addition of new baliff positions as a result of new judges taking office 12/1/14	161,000
					Total = \$500,000	
					AC Climate Control Project for Courthouse	25,000
4305	Animal Shelter	570,706	582,853	12,147	Salaries and Fringes	10,609
					Professional Services - Other	(75)
					Citizen Assistance Program - Spay/Neuter	2
					Repair & Maintenance - Vehicle	(100)
					Advertising	(600)
					Other Contractual Services	520
					Gasoline	(125)
					Electrical Services	3,936
					Water and Sewer	3,840
					Motor Vehicle Insurance	300
					Office Supplies	(2,400)
					Cat Food	1,240
					Other Operating Supplies-includes 4 replacement cat condos @ \$16,000	(5,000)

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
5101	Health Department	301,000	386,549	85,549	Increase in contribution request	85,549
5205	Northwestern Comm. Serv.	318,000	333,900	15,900	Increase in contribution request	15,900
5305	Area Agency on Aging	60,000	65,000	5,000	Increase in contribution request	5,000
5306	Property Tax Relief	520,000	535,000	15,000	Increase in requested allocation	15,000
5316	Social Services Admin.	4,248,461	5,199,243	950,782	Salaries and Fringes - includes 7 new positions approved in July 2014 & Salary and Fringe reserves Contract Services - Legal Other Contractual Services Postage Telephone Insurance Office Supplies Contribution - The Laurel Center	906,782 5,000 5,000 3,000 18,200 500 10,300 2,000
5317	Public Assistance	1,463,085	1,819,698	356,613	Auxiliary Grant AFDC - Foster Care Adoption Subsidy Special Needs Adoption Adult Services Promoting Safe and Stable VIEW Purchase Service Foster Parent Training - Local Support	(16,000) 80,000 130,000 130,000 17,150 8,463 10,000 (3,000)
6401	Community College	56,000	78,233	22,233	Increase in contribution request	22,233
7101	Parks Administration	582,853	1,839,425	1,256,572	Salaries and Fringes	345,689

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Includes Operations Manager, Park & Stewardship Planner and Part-Time Help moved from Dept. 7103	
					Printing and Binding	7,000
					Advertising	17,000
					Telephone - Includes purchase of Smart Phones & Service	22,998
					Surety Bonds	135
					Office Supplies - includes new PC equip. for pool complexes	22,100
					Medical Supplies	1,500
					Repair & Maintenance Supplies	500
					Uniforms	8,452
					Recreation Supplies	1,755
					Processing Fees	(5,000)
					Travel	5,900
					Youth Football Association - Total = \$3,500	500
					Youth Center - Total = \$25,000	3,000
					Dues & Memberships	3,675
					IT Equipment - FinTrac - Time Management Software	30,000
					Land - Abrams Creek Trail Easements	75,000
					Buildings - Indoor Aquatic Center Design	480,000
					Improvements - Snowden Bridge Design	235,000
					Lease/Rent of Equipment	1,368
7103	Parks Maintenance	1,798,301	2,455,209	656,908	Salaries and Fringes - transfer of two full-time positions and Part-Time Help to Dept. 7101	(425,939)
					Professional Services	(31,500)
					Other Contractual Services	(21,200)
					Equipment & Facility Rental	(77,600)
					Fire Insurance	45
					Motor Vehicle Insurance	523
					Agricultural Supplies	(1,258)
					Medical Supplies	(2,500)
					Repair & Maintenance Supplies	(1,000)
					Uniforms	(9,251)
					Educational & Rec. Supplies	(12,545)
					Other Operating Supplies	1,808
					Merchandise for Resale	(6,000)

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Dues & Memberships Motor Vehicles - Van Replacement - 7 passenger \$30,000 Van Replacement - 13 passenger \$45,000 Improvements Other Than Buildings - Total = \$1,352,000 Provide spray grounds & slides to existing outdoor swimming pools at Sherando & Clearbrook Parks	(3,675) 75,000 1,172,000
7104	Recreation Centers	1,643,041	2,192,112	549,071	Salaries and Fringes INCLUDES 2 NEW REC. TECHNICIANS & 1 PROGRAM COOR. = \$139,886; INCREASE IN P/T HELP \$164,054 Contractual Services Trips and Excursions Contracted Rental Food Supplies Medical Supplies Repair & Maintenance Supplies Uniforms Educational and Rec. Supplies Merchandise for Resale Awards Furniture & Fixtures - 1 Wii Entertainment Center \$6,275; Fitness Equipment for Community Centers \$35,000	364,319 26,380 7,180 66,500 10,105 760 500 31,677 (6,460) 1,120 5,715 41,275
7109	Clearbrook Park	346,984	613,099	266,115	Salaries and Fringes Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Repair and Maintenance - Bldg. and Grounds includes asphalt roadway/parking lot repairs Other Contractual Services Gasoline Fire Insurance Janitorial Supplies Repair & Maintenance Supplies Vehicle and Powered Equipment Supplies Uniforms	20,282 1,442 572 28,500 1,000 5,388 (262) 1,414 3,115 (3,646) 1,000

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Recreation Supplies Other Operating Supplies Road/Street Materials Merchandise for Resale Machinery & Equipment - 2 Z-Turn Mowers \$25,600 Tractor 40HP to replace old tractor \$30,000 2 Electric Carts to replace to old golf carts \$22,000 Motor Vehicles - 2 pickup trucks to replace old trucks Improvements - Pool Bldg. siding replacement	10,538 12,446 226 6,000 77,600 68,000 32,500
7110	Sherando Park	359,534	1,453,582	1,094,048	Salaries and Fringes Repair and Maintenance - Equipment Repair and Maintenance - Bldg. and Grounds Other Contractual Services Heating Services Fire Insurance Janitorial Supplies Repair and Maintenance Supplies Vehicle & Powered Equipment Supplies Recreation Supplies Other Operating Supplies Road/Street Materials Machinery & Equipment - 2 Z-Turn Mowers \$25,600 Replacement tractor \$42,000 Motor Vehicles - Replacement pickup truck \$34,000 Dump trailer and surplus dump truck \$6,000 Improvements - Pool Bldg. siding replacement \$32,500 Softball complex irrigation well improvements \$28,000 Playground replacement \$25,000 Facility water line replacement 3700 feet \$30,000 Northwest Sherando Park Development \$770,000 Sherando Softball Complex construction docs \$51,000	4,897 1,411 5,350 6,000 1,000 509 3,790 13,503 529 7,288 5,041 630 67,600 40,000 936,500
7302	Handley Library	800,000	942,357	142,357	Increase in contribution request compared to adopted amount; additional \$62,665 approved in July so revised	142,357

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					difference is \$79,692	
8101	Planning	1,098,754	1,173,108	74,354	Salaries and Fringes INCLUDES NEW PLANNER I POSITION \$70,275 Lease/Rent of Equipment	70,754 3,600
8102	EDA Transfer - Fund 31	544,223	663,274	119,051	Salaries and Fringes INCLUDES NEW RESEARCH MANAGER POSITION \$78,644 Professional Services - Other Professional Services - Website Development Printing and Binding Advertising Postage Motor Vehicle Insurance Crime Insurance Public Officials Liability Insurance G/L Insurance Books and Subscriptions Other Operating Supplies Travel Apple Blossom - Increase in contribution request Dues & Memberships	89,192 (1,310) 6,730 (7,981) (250) (810) 700 1,200 600 600 22,749 (1,430) 6,240 1,200 1,871
8104	Zoning Board	6,368	6,368	0		
8106	Building Appeals Board	550	550	0		
8107	NSVRC	43,000	45,301	2,301	Increase in contribution request compared to adopted amount; additional \$1,085 approved in July so revised difference is \$1,216	2,301

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
8203	Soil/Water Conservation	7,000	11,250	4,250	Increase in contribution request	4,250
8301	Extensions	225,007	237,525	12,518	Salaries and Fringes Contractual Services - Payment to Va. Tech Postage and Telephone Office Supplies Travel Dues & Memberships Lease/Rent of Building	6,720 5,269 300 500 (500) 150 79
9201	School Transfers Misc. Transfers/Debt Service	79,973,891 4,300,781	79,973,891 3,800,781	0 (500,000)		(500,000)

Total General Fund 142,387,562 158,869,620 16,482,058

Capital Items Total \$6.3 million

New Full-Time Positions - 79 Total \$4.2 million

FY 2015-2016 CAPITAL REQUEST SUMMARY - GENERAL FUND

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
1210 - Reassessment	8005	4x4 Pickup Truck	28,000	28,000
1213 - Treasurer	8001	Folder/Inserter	45,000	45,000
1220 - Information Technology	8007 8007	Two large format printer/scanners Dell Equallogic ISCSI storage 48TB capacity to support system backups - 5 year onsite warranty	12,320 32,000	44,320
1222 - MIS	8007	Replace UPS Battery Backup (Iseries, Treasurer, COR)	29,000	29,000
1301 - Electoral Board	8001	Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 x 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies Additional discounts & Trade-In Allowance for 128 iVotronic machines	177,000 105,000 750 58 4,000 8,250 12,600 4,950 2,000 (32,843)	281,765
2201 - Commonwealth Attorney	8005	Vehicle - to replace Investigator's 2005 Impala with over 50,000 miles	40,000	40,000

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
3102 - Sheriff	8001	3 Thermal Imagers-to be used by Patrol/Search & Rescue	21,420	1,074,144
	8001	Automated Fingerprint Identification System	75,000	
	8001	Scene Scope Digital Imager	22,049	
	8001	Computerized Polygraph Instrument-replace old machine	7,000	
	8005	Cruisers - marked @ \$26,571 each x 10	265,710	
	8005	Cruisers - unmarked @ \$26,571 each x 4	106,284	
	8005	F150 Truck - Animal Control Vehicle @ \$24,591	24,591	
	8005	4 x 4's - Ford Explorers @ \$25,977 each x 2	51,954	
	8005	Tactical/Hostage Negotiation Vehicle	75,000	
	8005	Cruisers - marked @ \$26,571 each x 16 for new deputies	425,136	
	3401 - Inspections	8005	Motor Vehicles - replacement of two high mileage trucks	
3505 - Fire and Rescue	8003	Radio Equipment - includes equipment for new vehicles	42,000	1,129,200
	8005	1 2015 Chevrolet Tahoe OPS10 - \$36,000	36,000	
	8005	1 2015 Ford F150 Extended Cab 4WD (RM)	25,675	
	8005	1 2015 Ford F250 4WD Diesel (New FM)	35,000	
	8005	1 2015 Ford F150 Extended Cab 4WD (New FM)	25,675	
	8005	1 2015 Ford F250 4WD TR10-3	35,000	
	8005	1 2015 Ford F150 Extended Cab TR10-3(New)	25,675	
	8005	1 2015 Ford F150 Extended Cab TR10-4(New)	25,675	
	8005	Replacement of Engine 10	550,000	
	8007	PortaCount and required equipment	20,000	
	8009	Gas Meter - 14 @ \$5,750 each	80,500	
	8009	HP Scanner/Plotter (Large-Scale)	8,000	
	8009	Laerdal SimMan3G Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimJunior Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimBaby Training Manikin (Grant Match)	50,000	
	8009	Noelle Obstetrical Training Manikin (Grant Match)	10,000	
	8009	Hydraulic Extrinsication Equipment	60,000	

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
3506 - Public Safety Communications	8001	Replacement of HVAC unit at North Mountain radio tower site - current unit over 20 years old	6,000	6,000
4201 - General Engineering	8005	SUV or truck to replace high mileage truck	28,000	28,000
4203 - Refuse Collection	8006 8006	1 receiver can - current can in disrepair 1 recycling can - current can in disrepair	9,000 9,500	18,500
4205 - Litter Control	8005	Used cargo van for litter crew; transport trustees	15,000	15,000
4301 - Maintenance	8005	Replacement truck for Maintenance Technician - to replace truck w/over 200,000 miles and high maintenance costs	30,000	30,000
4304 - County Office Buildings	8001	AC Climate Control Project for Courthouse	25,000	25,000
5316 - Social Services Admin.	8005	Motor Vehicles - new vehicle	25,000	25,000
7101 - Parks Administration	8007 8700 8800 8900	FinTrac - Time Management Software Land - Abrams Creek Trail Easements Buildings - Indoor Aquatic Center Design Improvements - Snowden Bridge Design	30,000 75,000 480,000 235,000	820,000
7103 - Parks Maintenance	8005 8005	Van - 7 passenger - replacement Van - 13 passenger - replacement	30,000 45,000	

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
	8900	Spray ground & slides at existing Sherando & Clearbrook park pools	1,352,000	1,427,000
7104 - Recreation Centers	8002 8002	1 Wii Entertainment Center Fitness equipment for Community Centers	6,275 35,000	41,275
7109 - Clearbrook Park	8001 8001 8001 8005 8005 8900	2 Z-Turn Mowers - Replacement 40 HP Tractor - Replacement 2 Electric Carts - replace 2 golf carts 3/4 Ton Pickup - Replacement 3/4 Ton Pickup - Replacement Pool Building Siding Replacement	25,600 30,000 22,000 34,000 34,000 32,500	178,100
7110 - Sherando Park	8001 8001 8005 8005 8900 8900 8900 8900 8900 8900	2 Z-Turn Mowers - Replacement Tractor - Replacement Dump trailer and surplus dump truck 3/4 Ton Pickup - Replacement Pool Building Siding Replacement Softball Complex Irrigation Well Improvements Playground Replacement Facility Water Line Replacement 3700 Feet Northwest Sherando Park Development Sherando Park Softball Complex Construction Documents	25,600 42,000 6,000 34,000 32,500 28,000 25,000 30,000 770,000 51,000	1,044,100

Total Capital Requests - General Fund 6,381,404

FY 2015-2016 NEW POSITION REQUESTS - GENERAL FUND

<u>Dept Code</u>	<u>Department</u>	<u>New Position Plus Fringes</u>	<u>Amount</u>		
1203	Human Resources	HR Administrator	29,500		
		FICA	2,257		
		VRS	3,130		
		Health/Dental	10,500		
		Life	351		
		Worker's Compensation	30		
		Disability	180		
		1 Position Total Cost	45,948		
1210	Reassessment	Assessor I	43,000		
		FICA	3,290		
		VRS	4,562		
		Health/Dental	10,500		
		Life	512		
		Worker's Compensation	43		
		Disability	265		
		1 Position Total Cost	62,172		
3102	Sheriff	Deputy I - 16 x \$36,800	588,800		
		AFIS Examiner	60,000		
		FICA	49,633		
		VRS	68,838		
		Health/Dental	178,500		
		Life	7,721		
		Worker's Compensation	11,743		
		17 Positions Total Cost	965,235		
3505	Fire and Rescue	Firefighter - 49 x \$34,744	1,702,456		
		Training Officer	34,744		
		Training Officer	34,744		
		Secretary I	27,052		
		Health & Safety Officer	34,744		
		Resource Management Technician	30,000		
		FICA	142,576		
		VRS	197,743		
		Health/Dental	567,000		
		Life	22,179		
		Worker's Compensation	86,598		
		54 Positions Total Cost	2,879,836		

Dept Code	Department	New Position Plus Fringes	Amount		
4203	Refuse Collection	Laborer II	13,574		
		FICA	2,077		
		VRS	2,880		
		Health/Dental	10,500		
		Life	323		
		Worker's Compensation	629		
		1 Position Total Cost	29,983		
4205	Litter Control	Laborer II	13,574		
		Position split with Refuse Collection - all fringes included in Refuse Collection			
		Total Cost	13,574		
7104	Recreation Centers	Recreation Technician	27,053		
		Recreation Technician	27,053		
		Program Coordinator	34,984		
		FICA	6,815		
		VRS	9,452		
		Health/Dental	31,500		
		Life	1,060		
		Worker's Compensation	1,969		
		Disability	300		
			3 Positions Total Cost	140,186	
8101	Planning	Planner I	50,000		
		FICA	3,825		
		VRS	5,305		
		Health/Dental	10,500		
		Life	595		
		Worker's Compensation	50		
		Disability	300		
			1 Position Total Cost	70,575	
		8102	EDA - Fund 31	Research Manager	57,000
				FICA	4,361
VRS	6,048				
Health/Dental	10,500				
Life	678				
Worker's Compensation	57				
	1 Position Total Cost	78,644			

79 Positions Total Cost 4,286,153

**OUTSIDE AGENCIES
FY 2015-2016**

Organization	2014-2015 Approved Budget	2015-2016 Budget Request	\$ Difference	% Difference
Blue Ridge Legal Services, Inc.	\$0	\$5,756	\$5,756	100%
CLEAN, Inc.	\$10,000	\$15,000	\$5,000	50%
Shenandoah Valley Discovery Museum	\$0	\$25,000	\$25,000	100%
Bluemoon Concert Series NEW REQUEST!!	\$0	\$8,000	\$8,000	100%
Big Brothers Big Sisters NEW REQUEST!!	\$0	\$10,000	\$10,000	100%
Our Health, Inc.	\$20,000	\$25,000	\$5,000	25%
NW Works, Inc.	\$25,000	\$26,500	\$1,500	6%
Access Independence, Inc.	\$11,000	\$11,475	\$475	4%
Tourism Program - City of Winchester	\$100,500	\$100,500	\$0	0%
Courthouse Museum	\$25,000	\$25,000	\$0	0%
Lord Fairfax EMS Council, Inc.	\$16,000	\$17,600	\$1,600	10%
Health Department	\$301,000	\$386,549	\$85,549	28%
Northwestern Community Services	\$318,000	\$333,900	\$15,900	5%
Shenandoah Area Agency on Aging	\$60,000	\$65,000	\$5,000	8%
The Laurel Center	\$6,000	\$8,000	\$2,000	33%
Lord Fairfax Community College	\$56,000	\$78,233	\$22,233	40%
The Handley Library	\$862,665	\$942,357	\$79,692	9%
Shenandoah Apple Blossom Festival	\$3,800	\$5,000	\$1,200	32%
NSV Regional Commission	\$44,085	\$45,301	\$1,216	3%
Lord Fairfax SWCD	\$7,000	\$11,250	\$4,250	61%
Total	\$1,866,050	\$2,145,421	\$279,371	

Preliminary Funding Scenarios for FY 16

FISCAL YEAR 2016 PRELIMINARY BUDGET SCENARIOS

	SCENARIO A	SCENARIO B	SCENARIO C	SCENARIO D	SCENARIO E
				5% (3 cents)	10% (6 cents)
FY 16 Additional General Fund Revenue from taxes	8,804,085	8,804,085	8,804,085	8,804,085	8,804,085
Funding From General Fund Unassigned Fund Balance	4,300,000	2,200,000	0	4,300,000	4,300,000
FY 15 Budgeted General Fund Revenue	138,087,562	138,087,562	138,087,562	138,087,562	138,087,562
Revenue Growth from Reassessment				2,228,000	4,456,000
FY 16 Proposed General Fund Budget	151,191,647	149,091,647	146,891,647	153,419,647	155,647,647
FY 15 Adopted General Fund Budget	142,387,562	142,387,562	142,387,562	142,387,562	142,387,562
Increase/Decrease in FY 16 Funding	8,804,085	6,704,085	4,504,085	11,032,085	13,260,085
Total additional funding for School Funds from General Fund	5,018,328	3,821,328	2,567,328	6,288,288	7,558,248
Total additional funding for General Fund (non-schools)	3,785,757	2,882,757	1,936,757	4,743,797	5,701,837

ASSUMPTIONS:

- Operating split → 57 % Schools, 43 % General Fund
- Revenue neutral reassessment for Scenario A, B and C

SCENARIOS:

- A: Current level of fund balance funding, zero tax increase
- B: Reduced level of fund balance funding, zero tax increase.
- C: Zero level of fund balance funding, zero tax increase.
- D: Current level of fund balance funding, reassessment increase equivalent to 3 cents
- E: Current level of fund balance funding, reassessment increase equivalent to 6 cents

(All Scenarios include new revenue)

Budget Calendar FY 2015-2016

Month	Action
October 15, 2014	Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman
November 2014	Budget materials sent to all departments and outside agencies
December 2014	Budget requests from departments and outside agencies due back to Finance Department
January 21, 2015	Finance Committee/Budget Worksession; Possible Budget Scenario and reassessment discussion 8:00 a.m.
January 28, 2015	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Worksession 5:30 p.m.
February 4, 2015	Budget Worksession – Board of Supervisors 8:00 a.m.
February 11, 2015	Budget Worksession – Board of Supervisors 6:00 p.m.
February 17, 2015	School Board budget public hearing
February 18, 2015	Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.
February 25, 2015	Budget Worksession – Board of Supervisors 6:00 p.m. REASSESSMENT DISCUSSION
March 4, 2015	Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;
March 9, 2015	Budget Advertisement to Winchester Star for publishing
March 16, 2015	Public Hearing Advertisement in newspaper
March 25, 2015	FY 2015 – 2016 Budget/Tax Rates Public Hearing
April 8, 2015	FY 2015 – 2016 Budget Adoption
May-July, 2015	Preparation of Adopted Budget Document and submission of budget for award
April 15-29, 2015	Prepare and Insert Tax Bills
April 30, 2015	Tax Bills mailed
July 1, 2015	Implementation of Fiscal Year 2015 – 2016

Dates are subject to change

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
12/11/2014	BOARD OF SUPERVISORS	BOS SOUND ROOM UPGRADE	1101	8007	000	000	1,493.00
	OTHER		1224	3002	000	000	(1,493.00)
12/11/2014	REFUSE COLLECTION	PURCHASE SNOW PLOW FOR 2015 TRUCK	4203	3004	000	001	(5,000.00)
	REFUSE COLLECTION		4203	5408	000	000	5,000.00
12/12/2014	FIRE AND RESCUE	REPLACEMENT ATTACK HOSE	3505	3010	000	000	(10,000.00)
	FIRE AND RESCUE		3505	5413	000	000	10,000.00
12/16/2014	AGRICULTURE	FUNDS NEEDED FOR MEMBERSHIP	8301	5506	000	000	(190.00)
	AGRICULTURE		8301	5801	000	000	190.00
12/17/2014	SHERIFF	EQUIPMENT FOR NEW VEHICLES	3102	8005	000	000	(18,000.00)
	SHERIFF		3102	5408	000	000	18,000.00
12/17/2014	SHERIFF	COVER EXPENDITURES	3102	3004	000	000	(3,000.00)
	SHERIFF		3102	3001	000	000	3,000.00
12/23/2014	AGRICULTURE	MEMBERSHIP DUES	8301	5506	000	000	(10.00)
	AGRICULTURE		8301	5801	000	000	10.00
12/23/2014	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	3002	000	000	(200.00)
	INFORMATION TECHNOLOGY		1220	5411	000	000	200.00
	INFORMATION TECHNOLOGY		1220	3002	000	000	(500.00)
	INFORMATION TECHNOLOGY		1220	5413	000	000	500.00
	INFORMATION TECHNOLOGY		1220	3002	000	000	(200.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	200.00
12/23/2014	MANAGEMENT INFORMATION SYSTEMS	NEW UPS BATTERY BACKUP SYSTEM	1222	5413	000	001	(4,555.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	8007	000	000	4,555.00
	MANAGEMENT INFORMATION SYSTEMS		1222	5401	000	000	(5,446.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	8007	000	000	5,446.00
12/23/2014	COMMISSIONER OF THE REVENUE	REASSESSMENT ADDITIONAL INFORMATION	1209	5411	000	000	(250.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5411	000	000	250.00
1/6/2015	ANIMAL SHELTER	COVER EXPENDITURES FOR REMAINDER OF YEAR	4305	5413	000	000	(2,000.00)
	ANIMAL SHELTER		4305	5103	000	000	2,000.00
1/6/2015	LITTER CONTROL GRANT	VAN REPAIR	4205	3007	000	000	(1,300.00)
	LITTER CONTROL GRANT		4205	3004	000	002	1,300.00
1/8/2015	CLERK OF THE CIRCUIT COURT	NSCS COURSE	2106	5401	000	000	(700.00)
	CLERK OF THE CIRCUIT COURT		2106	5506	000	000	700.00
1/8/2015	PARKS AND RECREATION ADMINISTRATION	OFFICE SUPPLIES FOR DECEMBER	7101	5415	000	000	(385.01)
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	385.01

County of Frederick
 General Fund
 December 31,2014

ASSETS	FY15 <u>12/31/14</u>	FY14 <u>12/31/13</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	45,388,357.96	40,047,236.47	5,341,121.49 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth,Reimb.P/P	3,637,250.65	3,787,358.99	(150,108.34)
Streetlights	1,746.18	2,020.79	(274.61)
Commonwealth,Federal,45 day Taxes	35,710.23	49,755.30	(14,045.07)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	3,026.77	3,399.19	(372.42)
GL controls (est.rev / est. exp)	<u>(8,506,695.30)</u>	<u>(9,907,976.88)</u>	<u>1,401,281.58</u> (1) Attached
TOTAL ASSETS	<u>41,295,890.72</u>	<u>34,718,288.09</u>	<u>6,577,602.63</u>
LIABILITIES			
Accrued Liabilities	0.00	398,079.04	(398,079.04) *B
Performance Bonds Payable	399,421.05	398,971.91	449.14
Taxes Collected in Advance	134,437.59	123,087.49	11,350.10
Deferred Revenue	<u>3,675,021.06</u>	<u>3,839,434.08</u>	<u>(164,413.02)</u> *C
TOTAL LIABILITIES	4,208,879.70	4,759,572.52	(550,692.82)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	447,768.74	680,214.87	(232,446.13) (2) Attached
Conservation Easement	4,779.85	2,135.00	2,644.85
Peg Grant	66,131.05	190,138.00	(124,006.95) *D
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	222,145.76	177,748.15	44,397.61
Historical Markers	17,295.25	17,254.92	40.33
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	4,023,780.67	2,841,408.30	1,182,372.37 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>30,154,300.00</u>	<u>23,899,006.63</u>	<u>6,255,293.37</u> (4) Attached
TOTAL EQUITY	<u>37,087,011.02</u>	<u>29,958,715.57</u>	<u>7,128,295.45</u>
TOTAL LIAB. & EQUITY	<u>41,295,890.72</u>	<u>34,718,288.09</u>	<u>6,577,602.63</u>

NOTES:

- *A Cash increase can be attributed to the increase in fund balance.
- *B Health insurance deposits were moved to the Health Insurance Fund 7/1/14.
- *C Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.
- *D Upgrade board room audio visual and broadcasting equipment in the amount of \$178,122.95 from Comcast provided PEG funds.

BALANCE SHEET

(1) GL Controls	FY15	FY14	Inc/(Decrease)
Est.Revenue	138,429,418	129,524,088	8,905,330
Appropriations	(60,606,897)	(58,462,953)	(2,143,944)
Est.Tr.to Other fds	(86,776,985)	(81,649,326)	(5,127,659)
Encumbrances	447,769	680,215	(232,446)
	(8,506,695)	(9,907,977)	1,401,282

General Fund Purchased Orders @12/31/14

DEPARTMENT	Amount	Description
Board of Supervisors	179,615.60	BOS Sound Room Equipment
Commonwealth's Attorney	21,825.00	Criminal Case Management System
Fire & Rescue	1,500.00	APX Dual Band&VHF Radio System
	37,664.34	Uniforms
	4,750.00	Service on Radio Microwave
	11,394.60	Fire Hose
	5,912.65	SCBA Scott Safety Parts
IT	15,056.89	Dell Kase Applications
	8,954.00	Dell Kase Licensing
MIS	25,634.30	UPS Backup System
Parks	8,582.00	Chemicals for Pools
	8,000.00	Rose Hill Park Engineering Service
	2,175.65	Event Shirts for Half Marathon
	16,551.76	Program Uniforms
	3,401.96	Furniture
	3,850.00	Pool Diagnostic and Repair
	46,602.80	Clearbrook and Sherando Pool Tanks w/Facepiping
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
	4,995.00	Snow Plow
Sheriff	3,385.01	Sungard OSSI Software
	2,137.10	Ammunition
	2,890.10	Dare T-Shirts
	3,989.98	K-9 Cages (2) for Interceptor Sedan
	3,465.00	(7) Body Armor
	5,475.00	(3) Python III Radar Package
	14,000.00	(2) K9 Police Service Dogs
Total	447,768.74	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @12/31/14	2,245,305.93	387,660.93	401,711.57	989,102.24	4,023,780.67

Designated Other Projects Detail

Administration	189,462.24
Bridges	600.00
Historic Preservation	99,000.00
Library	72,712.00
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	36,953.00
Solid Waste	12,000.00
Stop Lights	26,000.00
BPG Properties/Rt.11 Corridor	330,000.00
Total	989,102.24

Other Proffers @12/31/14

(4) Fund Balance Adjusted	
Ending Balance @12/31/14	36,420,856.12
Revenue 12/14	66,058,094.73
Expenditures 12/14	(29,738,335.10)
Transfers 12/14	(42,586,315.75)
12/14 Adjusted Fund Balance	30,154,300.00

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

REVENUES:	<u>Appropriated</u>	FY15 12/31/14 <u>Actual</u>	FY14 12/31/13 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	93,490,226.00	40,867,986.01	38,540,001.69	2,327,984.32 (1)
Other local taxes	30,213,611.00	9,703,101.22	9,405,284.19	297,817.03 (2)
Permits & Privilege fees	1,248,473.00	868,308.10	615,469.70	252,838.40 (3)
Revenue from use of money and property	132,222.62	129,832.47	113,557.02	16,275.45 (4)
Charges for Services	2,372,232.00	1,198,987.61	1,106,462.24	92,525.37
Miscellaneous	503,894.56	312,051.28	178,887.71	133,163.57
Recovered Costs	1,605,617.46	1,688,473.03	1,437,637.30	250,835.73 (5)
Intergovernmental:				
Commonwealth	8,819,640.93	11,268,998.01	10,655,365.51	613,632.50 (6)
Federal	43,500.00	20,357.00	26,975.97	(6,618.97) (7)
Transfers	.	0.00	0.00	0.00
TOTAL REVENUES	138,429,417.57	66,058,094.73	62,079,641.33	3,978,453.40
 EXPENDITURES:				
General Administration	9,384,662.20	4,065,054.95	3,854,506.93	210,548.02
Judicial Administration	2,408,692.25	1,009,481.81	1,019,715.04	(10,233.23)
Public Safety	30,421,313.15	15,240,421.64	13,903,291.65	1,337,129.99
Public Works	4,273,857.12	1,768,328.75	2,049,322.05	(280,993.30)
Health and Welfare	7,227,185.00	3,381,365.74	2,968,849.98	412,515.76
Education	56,000.00	28,000.00	28,246.50	(246.50)
Parks, Recreation, Culture	5,790,632.19	2,727,204.36	2,550,268.35	176,936.01
Community Development	2,827,290.10	1,518,477.85	1,493,393.20	25,084.65
TOTAL EXPENDITURES	62,389,632.01	29,738,335.10	27,867,593.70	1,870,741.40 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	84,994,249.60	42,586,315.75	40,104,971.48	2,481,344.27 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(8,954,464.04)	(6,266,556.12)	(5,892,923.85)	373,632.27
 Fund Balance per General Ledger		36,420,856.12	29,791,930.48	6,628,925.64
Fund Balance Adjusted to reflect Income Statement 12/31/14		30,154,300.00	23,899,006.63	6,255,293.37

(1)General Property Taxes	FY15	FY14	Increase/Decrease
Real Estate Taxes	22,510,525	22,027,994	482,531
Public Services	1,158,065	965,025	193,040
Personal Property	16,574,167	15,000,160	1,574,007
Penalties and Interest	453,292	399,296	53,995
Credit Card Chgs./Delinq.Advertising	(5,951)	(7,819)	1,868
Adm.Fees For Liens&Distress	177,888	155,346	22,543
	40,867,986	38,540,002	2,327,984

(2) Other Local Taxes

Local Sales and Use tax	4,147,202.52	3,844,547.67	302,654.85
Communications Sales Tax	452,404.61	455,619.50	(3,214.89)
Utility Taxes	1,099,957.69	1,126,044.20	(26,086.51)
Business Licenses	944,216.34	1,021,991.26	(77,774.92)
Auto Rental Tax	48,807.50	49,033.35	(225.85)
Motor Vehicle Licenses Fees	372,646.22	364,143.81	8,502.41
Bank Stock Taxes & Franchise	-	361.00	(361.00)
Recordation Taxes	598,515.54	601,810.55	(3,295.01)
Meals Tax	1,822,956.52	1,725,900.14	97,056.38
Lodging Tax	196,462.06	196,242.13	219.93
Street Lights	15,882.32	15,709.30	173.02
Star Fort Fees	4,049.90	3,881.28	168.62
Total	9,703,101.22	9,405,284.19	297,817.03

(3)Permits&Privileges

Dog Licenses	21,436.00	22,930.00	(1,494.00)
Land Use Application Fees	7,400.00	4,675.00	2,725.00
Transfer Fees	1,400.17	1,358.77	41.40
Development Review Fees	247,572.72	157,561.20	90,011.52
Building Permits	441,371.06	323,925.87	117,445.19
2% State Fees	9,945.65	3,324.97	6,620.68
Electrical Permits	39,185.00	37,270.00	1,915.00
Plumbing Permits	6,830.00	4,185.00	2,645.00
Mechanical Permits	32,117.50	23,573.89	8,543.61
Sign Permits	1,470.00	2,010.00	(540.00)
Permits for Commercial Burning	250.00	150.00	100.00
Explosive Storage Permits	200.00	200.00	-
Blasting Permits	105.00	225.00	(120.00)
Land Disturbance Permits	58,125.00	30,480.00	27,645.00
Septic Haulers Permit	-	200.00	(200.00)
Sewage Installation License	600.00	300.00	300.00
Residential Pump and Haul Fee	-	50.00	(50.00)
Transfer Development Rights	300.00	3,050.00	(2,750.00)
Total	868,308.10	615,469.70	252,838.40

(4) Revenue from use of

Money	79,836.53	63,934.29	15,902.24
Property	49,995.94	49,622.73	373.21
Total	129,832.47	113,557.02	16,275.45

(5) Recovered Costs	FY15	FY14	Increase/Decrease
Recovered Costs Treas.Office	44,626.00	44,582.00	44.00
Worker's Comp	650.00	600.00	50.00
Purchasing Card Rebate	98,068.29	117,213.04	(19,144.75)
Recovered Costs-IT/GIS	20,000.00	25,421.90	(5,421.90)
Fire & Rescue Fee Recovery	166,301.00	-	166,301.00
Round Hill Bond Payment	16,758.26	-	16,758.26
Reimbursement Circuit Court	6,176.38	6,421.99	(245.61)
Clarke County Container Fees	19,327.62	22,875.37	(3,547.75)
City of Winchester Container Fees	18,950.93	19,090.92	(139.99)
Refuse Disposal Fees	29,326.42	34,458.24	(5,131.82)
Recycling Revenue	35,047.08	52,749.81	(17,702.73)
Sheriff Restitution	-	9.36	(9.36)
Container Fees Bowman Library	576.14	843.80	(267.66)
Restitution Victim Witness	4,634.05	4,699.73	(65.68)
Reimb.of Expenses Gen.District Court	14,816.96	12,115.09	2,701.87
Winchester EDC	-	36,000.00	(36,000.00)
Reimb.Task Force	32,706.04	20,602.28	12,103.76
EDC Revenue/Recovered Costs	-	500.00	(500.00)
Sign Deposits Planning	(50.00)	200.00	(250.00)
Reimb. Elections	4,049.21	2,640.65	1,408.56
Reimb.Street Signs	-	1,394.40	(1,394.40)
Grounds Maint.Frederick Co.Schools	119,489.97	108,986.26	10,503.71
Reimbursement-Construction Projects	385,799.69	-	385,799.69
Westminster Canterbury Lieu of Taxes	24,450.10	-	24,450.10
Comcast PEG Grant	35,344.80	31,520.40	3,824.40
Proffer-Other	449.50	55,000.00	(54,550.50)
Fire School Programs	11,375.00	16,911.00	(5,536.00)
Proffer Sovereign Village	-	14,634.92	(14,634.92)
Proffer Redbud Run	19,362.00	77,448.00	(58,086.00)
Clerks Reimbursement to County	4,291.62	5,868.52	(1,576.90)
Proffer Canter Estates	4,087.97	8,175.94	(4,087.97)
Proffer Village at Harvest Ridge	7,695.00	10,773.00	(3,078.00)
Proffer Snowden Bridge	305,152.65	305,455.07	(302.42)
Proffer Meadows Edge Racey Tract	241,728.00	302,160.00	(60,432.00)
Sheriff Reimbursement	7,520.35	78,761.61	(71,241.26)
Proffer Cedar Meadows Proffer	9,762.00	19,524.00	(9,762.00)
Total	1,688,473.03	1,437,637.30	250,835.73

*1 Reimbursement for the Round Hill Fire and Rescue Station and Event Center design.

(6) Commonwealth Revenue	12/31/14	12/31/13	
	FY15	FY14	Increase/Decrease
Motor Vehicle Carriers Tax	36,948.73	37,981.90	(1,033.17)
Mobile Home Titling Tax	60,131.19	13,211.19	46,920.00
Recordation Taxes	167,636.80	163,801.85	3,834.95
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
State Noncategorical Funding	-	95,034.88	(95,034.88)
Shared Expenses Comm.Atty.	180,551.89	159,271.89	21,280.00
Shared Expenses Sheriff	991,025.87	953,042.07	37,983.80
Shared Expenses Comm.of Rev.	88,257.65	69,124.32	19,133.33
Shared Expenses Treasurer	66,637.95	53,062.11	13,575.84
Shared Expenses Clerk	158,302.50	175,889.08	(17,586.58)
Public Assistance Grants	2,053,656.27	1,489,867.06	563,789.21
Litter Control Grant	15,515.00	15,502.00	13.00
Other Revenue from the Commonwealth	189,576.00	-	189,576.00
Emergency Services Fire Program	239,007.00	223,725.00	15,282.00
DMV Grant Funding	19,276.02	11,875.76	7,400.26
State Grant Emergency Services	62,786.60	-	62,786.60
DCJS & Sheriff (State Grants)	124,932.44	18,873.36	106,059.08
JJC Grant Juvenile Justice	64,180.00	64,180.00	-
Rent/Lease Payments	147,851.22	121,904.41	25,946.81
Spay/Neuter Assistance-State	395.20	331.55	63.65
State Reimbursement-EDC	-	400,000.00	(400,000.00)
VDEM Grant Sheriff	-	6,598.33	(6,598.33)
Wireless 911 Grant	31,374.43	27,081.77	4,292.66
State Forfeited Asset Funds	16,346.19	9,670.14	6,676.05
Victim Witness	25,805.00	-	25,805.00
Fire and Rescue OEMS Reimb.	2,275.88	2,142.00	133.88
IT/GIS Grants	-	16,666.66	(16,666.66)
Total	11,268,998.01	10,655,365.51	613,632.50

*1 Increase for special needs and timing of revenue received the following month in the prior year.

*2 DEQ Stormwater revenue

*3 Abbott Grant \$99,064.88

County of Frederick
General Fund
December 31, 2014

(7) Federal Revenue	FY15	FY14	Increase/Decrease
Federal Forfeited Assets	-	8,161.97	(8,161.97)
Housing Illegal Aliens-Federal	12,449.00	18,814.00	(6,365.00)
Federal Grants Sheriff	5,509.00	-	5,509.00
Emergency Services Grant-Federal	2,399.00	-	2,399.00
Total	20,357.00	26,975.97	(6,618.97)

(8) Expenditures

Expenditures increased \$1,870,741.40 in total. **Public Safety** increased \$1,337,129.99. The Sheriff's department purchased (24) vehicles totaling \$587,223.00, contributions to the Fire Departments and Rescue Squads increased \$302,127.60 and includes \$239,006.90 for fire program funds. Additionally, the contribution for the local share for the Jail though the second quarter increased \$227,592.12 from the previous year. **Public Works** decreased \$280,993.30 and reflects the \$319,813.37 Gainesboro Citizen's Site in the previous year. Transfers increased \$2,481,344.27. See chart below:

(9) Transfers increased \$2,481,344.27	FY15	FY14	Increase/Decrease
Transfer to School Operating	32,892,257.05	30,679,564.15	2,212,692.90 *1
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-
Transfer to Debt Service County	698,798.40	1,282,158.30	(583,359.90) *2
Transfer to Capital Projects Fund	1,000,000.00	800,882.79	199,117.21 *3
Transfer to School Capital Projects Fund	542,593.92	-	542,593.92 *4
Operational Transfers	139,590.88	29,290.74	110,300.14 *5
Total	42,586,315.75	40,104,971.48	2,481,344.27

*1 Increase in FY15 School Operating Transfer.

*2 Final payment on Administration Building

*3 Proffer for Round Hill Fire and Rescue and Event Center Site Plan Development.

*4 Unobligated FY14 Funds to be Used for Capital Maintenance Needs.

*5 Timing of Insurance Charge Outs.

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

ASSETS	FY2015 <u>12/31/14</u>	FY2014 <u>12/31/13</u>	Increase <u>(Decrease)</u>
Cash	5,973,556.71	4,270,392.19	1,703,164.52 *1
GL controls(est.rev/est.exp)	<u>(486,482.85)</u>	<u>(347,111.94)</u>	<u>(139,370.91)</u>
TOTAL ASSETS	<u>5,487,073.86</u>	<u>3,923,280.25</u>	<u>1,563,793.61</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
TOTAL LIABILITIES	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	94,346.02	30,627.79	63,718.23
Fund Balance	<u>3,277,628.84</u>	<u>1,815,124.39</u>	<u>1,462,504.45</u> *2
TOTAL EQUITY	<u>3,371,974.86</u>	<u>1,845,752.18</u>	<u>1,526,222.68</u>
TOTAL LIABILITY & EQUITY	<u>5,487,073.86</u>	<u>3,923,280.25</u>	<u>1,563,793.61</u>

NOTES:

*1 Cash increased \$1,703,164.52. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$1,462,504.45. The beginning balance for FY15 was \$2,738,357.11 that includes adjusting entries, budget controls FY15(\$510,200), the design and bidding administration for a security system upgrade(\$56,139.20), and the year to date revenue less expenditures of \$1,105,610.93.

Current Unrecorded Accounts Receivable-	<u>FY2015</u>
Prisoner Billing:	28,896.48
Compensation Board Reimbursement 12/14	<u>447,234.10</u>
Total	476,130.58

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2015 12/31/14 <u>Actual</u>	FY2014 12/31/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation		73.15	-	73.15
Interest	-	3,519.59	2,686.91	832.68
Sale of Salvage&Surplus	-	-	76.00	(76.00)
Supervision Fees	43,446.00	19,429.00	19,468.30	(39.30)
Drug Testing Fees	5,000.00	455.00	1,365.00	(910.00)
Work Release Fees	405,150.00	136,552.00	162,451.57	(25,899.57)
Federal Bureau Of Prisons	0.00	1,825.48	1,509.32	316.16
Local Contributions	6,253,129.00	4,504,039.89	3,652,684.25	851,355.64
Miscellaneous	15,000.00	3,950.19	3,329.45	620.74
Phone Commissions	300,000.00	95,913.53	41,499.32	54,414.21
Food & Staff Reimbursement	115,000.00	45,840.21	41,580.31	4,259.90
Elec.Monitoring Part.Fees	144,000.00	35,824.86	49,304.14	(13,479.28)
Employee Meal Supplements	200.00	0.00	42.50	(42.50)
Share of Jail Cost Commonwealth	1,066,042.00	295,394.65	0.00	295,394.65
Medical & Health Reimb.	50,000.00	29,177.97	28,807.98	369.99
Shared Expenses CFW Jail	4,973,170.00	2,198,821.33	2,146,898.38	51,922.95
State Grants	263,263.00	76,425.00	66,869.00	9,556.00
Local Offender Probation	252,286.00	67,190.00	62,151.00	5,039.00
DOC Contract Beds	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	221,000.00	(221,000.00)
Transfer From General Fund	4,991,484.00	2,461,093.12	2,233,501.00	227,592.12
TOTAL REVENUES	18,877,170.00	9,975,524.97	8,735,224.43	1,240,300.54
EXPENDITURES:	19,457,998.87	8,869,914.04	8,549,759.48	320,154.56
Excess(Deficiency)of revenues over expenditures		1,105,610.93	185,464.95	920,145.98
FUND BALANCE PER GENERAL LEDGER		<u>2,172,017.91</u>	<u>1,629,659.44</u>	<u>542,358.47</u>
Fund Balance Adjusted To Reflect Income Statement 12/31/14		3,277,628.84	1,815,124.39	1,462,504.45

County of Frederick
Fund 12 Landfill
December 31, 2014

ASSETS	FY2015 <u>12/31/14</u>	FY2014 <u>12/31/13</u>	Increase <u>(Decrease)</u>
Cash	31,336,705.90	30,400,272.25	936,433.65
Receivables:			
Accounts Receivable			
Fees	567,387.17	517,997.23	49,389.94 *1
Accounts Receivable Other	0.00	142.00	(142.00)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	43,682,208.64	43,287,786.24	394,422.40
Accumulated Depreciation	(25,115,864.21)	(23,311,767.48)	(1,804,096.73)
GL controls(est.rev/est.exp)	<u>(3,337,276.64)</u>	<u>(2,513,233.00)</u>	<u>(824,043.64)</u>
TOTAL ASSETS	<u>47,049,160.86</u>	<u>48,297,197.24</u>	<u>(1,248,036.38)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	178,911.24	159,728.90	19,182.34
Accrued Remediation Costs	11,938,535.78	11,791,736.42	146,799.36 *2
Retainage Payable	9,244.62	0.00	9,244.62
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>142.00</u>	<u>(142.00)</u>
TOTAL LIABILITIES	<u>12,126,691.64</u>	<u>11,951,607.32</u>	<u>175,084.32</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	143,112.58	0.00	143,112.58 *3
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>24,920,914.64</u>	<u>26,487,147.92</u>	<u>(1,566,233.28) *4</u>
TOTAL EQUITY	<u>34,922,469.22</u>	<u>36,345,589.92</u>	<u>(1,423,120.70)</u>
TOTAL LIABILITY AND EQUITY	<u>47,049,160.86</u>	<u>48,297,197.24</u>	<u>(1,248,036.38)</u>

NOTES:

* 1 Landfill receivables increased \$49,389.94. Landfill fees at 12/14 were \$397,587.47 compared to \$388,366.79 at 12/13 for an increase of \$9,220.68. Delinquent fees at 12/14 were \$165,923.71 compared to \$158,760.11 at 12/13 for an increase of \$7,163.60.

*2 Remediation increased \$146,799.36 and includes \$117,232.00 for post closure and \$29,567.36 for interest.

*3 The encumbrance balance at 12/31/14 was \$143,112.58 and includes \$104,503 for landfill improvements for roadway, leachate lagoon, and drainage improvements project. Additionally, \$33,426 for an LED monument sign, and \$5,183.58 for an 8 foot Fisher snow plow.

*4 Fund balance decreased \$1,566,233.28. The beginning balance was \$26,789,927.14 and includes adjusting entries, budget controls for FY15(\$1,705,018.00), (2) positions(\$84,734.00), (\$420,000.00) carry forward funds for the final phase of Permit 40, to purchase as used motor grader, and unexpected changes in work to reconstruct the leachate holding pool, and the year to date revenue less expenses for \$340,739.50.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 12/31/14

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY15 12/31/14 <u>Actual</u>	FY14 12/31/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	1,952.96	1,680.34	272.62
Interest on Bank Deposits	20,000.00	25,774.18	22,720.76	3,053.42
Salvage and Surplus	0.00	70,005.80	64,919.40	5,086.40
Sanitary Landfill Fees	4,653,000.00	2,321,112.54	2,222,021.95	99,090.59
Charges to County	0.00	167,794.62	167,526.48	268.14
Charges to Winchester	0.00	47,652.92	45,679.16	1,973.76
Tire Recycling	54,000.00	84,952.71	77,821.57	7,131.14
Reg. Recycling Electronics	60,000.00	19,465.01	19,624.60	(159.59)
Greenhouse Gas Credit Sales		3,668.28	0.00	3,668.28
Miscellaneous	0.00	174.00	3,490.70	(3,316.70)
Wheel Recycling	144,000.00	10,491.47	0.00	10,491.47
Charges for RTOP	0.00	0.00	3,383.89	(3,383.89)
Renewable Energy Credits	116,262.00	69,954.50	64,048.46	5,906.04
Landfill Gas To Electricity	363,925.00	238,723.67	168,285.52	70,438.15
Waste Oil Recycling		7,506.19	12,758.80	(5,252.61)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,411,187.00	3,069,228.85	2,873,961.63	195,267.22
Operating Expenditures	4,733,944.44	1,461,483.22	1,392,421.66	69,061.56
Capital Expenditures	4,157,631.78	1,267,006.13	0.00	1,267,006.13
TOTAL Expenditures	8,891,576.22	2,728,489.35	1,392,421.66	1,336,067.69
Excess(deficiency)of revenue over expenditures		340,739.50	1,481,539.97	(1,140,800.47)
Fund Balance Per General Ledger		24,580,175.14	25,005,607.95	(425,432.81)
FUND BALANCE ADJUSTED		24,920,914.64	26,487,147.92	(1,566,233.28)

County of Frederick, VA
Report on Unreserved Fund Balance
January 15, 2015

Unreserved Fund Balance, Beginning of Year, July 1, 2014 **39,292,350**

Prior Year Funding & Carryforward Amounts

C/F Dare	(2,065)	
C/F sign materials	(4,500)	
C/F Shelter van accessories	(1,330)	
C/F K9 unit accessories	(3,000)	
C/F Fire Company Capital	(167,180)	
C/F Designated School Operating funds	(108,939)	
C/F School Operating to School Capital	(542,594)	
C/F forfeited assets	(53,015)	
C/F EDA incentives	(375,000)	
		(1,257,622)

Other Funding / Adjustments

HP Hood incentive	(500,000)	
Airport capital	(80,282)	
COR refund - Disabled Veteran	(2,793)	
(7) DSS positions	(221,648)	
COR refund - Disabled Veteran	(3,817)	
OSSI licenses - Sheriff	(53,693)	
COR refund - New World Pasta	(44,457)	
Recycling cans	(14,850)	
Sheriff PT - court bailiffs	(175,000)	
Sheriff - 10 vehicles & equipment	(284,781)	
Inspections PT to FT position	(11,843)	
COR PT to FT position	(14,393)	
Litigation settlement	(118,972)	
COR refund - St Beach Spa	(2,670)	
COR refund - Autotrademark of Winchester	(4,960)	
COR refund - Michael Webber	(3,542)	
Parks pools sand filters	(48,000)	
COR refund - VFS Leasing Co	(17,575)	
COR refund - Ryder Truck Rental Inc	(4,007)	
COR refimd - ARI Fleet LT	(6,589)	
Litigation settlement	(33,321)	
		(1,647,193)

Fund Balance, January 15, 2015 **36,387,535**



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



October 28, 2014

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

Dear Mr. Riley:

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

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

Finance Department

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

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

Sincerely,

Stephen J. Gauthier, Director
Technical Services Center

Enclosure



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

October 28, 2014

PRESS RELEASE

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

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

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

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

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

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

For budgets beginning in 2013, 1,424 participants received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a major professional association servicing the needs of more than 18,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.