



## COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

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**TO:** Board of Supervisors  
**FROM:** Finance Committee  
**DATE:** September 16, 2015  
**SUBJECT:** Finance Committee Report and Recommendations

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A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, September 16, 2015 at 8:00 a.m. All members were present. (b) Items 5 and 6 were approved under consent agenda. (x) = no action required)

1. (x) The FCPS Finance Director provides FY 2015 Year End financial information and is available for discussion. See attachment, p. 5 - 30. No action required.
2. The FCPS Finance Director requests a School Operating Fund and a General Fund supplemental appropriations in the amount of \$123,737.04. This amount represents unspent obligated FY 2015 School Operating funds. See attached memo, p. 31. The committee recommends approval.
3. The FCPS Finance Director requests a School Capital Projects Fund and a General Fund supplemental appropriations in the amount of \$314,746.72. This amount represents unspent FY 2015 School Operating funds. See attached memo, p. 31. The committee recommends approval.
4. (x) The Finance Director presents FY 2015 Year End financial information. See attached, p. 32 - 48. No action required.

5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,011.58. This amount represents reimbursements for an investigation and an extradition. No local funds required. See attached memos, p. 49 - 50.
6. (b) The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$2,000. This amount represents a donation for the conversion of two mowers to propane fuel. No local funds required. See attached memo, p. 51.
7. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$40,000. This amount represents a carry forward of unspent FY 2015 funds to be used for outfitting three new vehicles. See attached memo, p. 52. The committee recommends approval.
8. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$64,000. This amount represents a carry forward of unspent FY 2015 funds to be used to outfit ten new employees. See attached memo, p. 53. The committee recommends approval.
9. During the FY 2016 budget discussions it was requested that two outside agencies be revisited after FY 2015 year end. Those agencies were Handley Library and the Northern Shenandoah Valley Regional Commission (NSVRC). Handley Library was discussed at the August committee meeting. Budget information for the NSVRC is attached. See information, p. 54 - 86. The committee recommends approval of a General Fund supplemental appropriation in the amount of \$1,216. Members Lofton and Ewing vote no.
10. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$100,000. This amount represents incentive funds for ON Minerals (Chemstone). See attached memo, p. 87. The committee recommends approval.

11. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$250,000. This amount represents incentive funds for HP Hood. See attached memo, p. 88. The committee recommends approval.
12. ~~✗ The Shawneeland District Manager requests a Shawneeland Fund supplemental appropriation in the amount of \$50,000.~~ This amount represents a carry forward of unspent FY 2015 funds to be used for the purchase of a vehicle and equipment. See attached memo, p. 89. This item was removed from the agenda.
13. ~~✗~~ The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. See attached charter, p. 90 - 92. The committee delays action pending further input from committee members.
14. ~~✗~~ Fire & Rescue Fee for Service MOU, company MOUs and joint agreements, and county payments to companies information is being provided for discussion per committee request. See attached information, p. 93 - 140. The committee desires to continue discussions and recommends the County Administrator and the Assistant County Administrator outline a structure to facilitate the review of agreements and goals for the future relationship between the County and the volunteer companies.

#### INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for August 2015. See attached, p. 141.
2. The Finance Director provides an FY 2016 Fund Balance Report ending September 10, 2015. See attached, p. 142.
3. The Finance Director provides financial statements for the month ending August 31, 2015. See attached, p. 143 - 153.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven, Chairman

Judy McCann-Slaughter

Gary Lofton

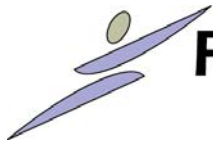
Bill Ewing

Richard Shickle

Angela Rudolph

By   
Cheryl B. Shiffler, Finance Director





# Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@fcpsk12.net

**DATE:** August 25, 2015

**TO:** School Board Finance Committee Members  
David T. Sovine, Ed.D., Superintendent of Schools

**FROM:** Lisa K. Frye, Executive Director of Finance

**SUBJECT:** Financial Reports for Fiscal Year 2014-15

Attached are the year-end financial reports for fiscal year 2014-15. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system. This report summarizes the key activities within each fund.

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Please refer to the respective financial statement as you proceed through the text.

## School Operating Fund

The unobligated surplus for the fiscal year 2015 school operating fund is \$314,747, which is 0.22% of the \$142,289,182 total school operating fund budget.

The operational highlights of the fiscal (and school year) 2014-2015

- Implementation of a full-day, instructional program for kindergartners instead of a half-day program
- Fall enrollment was 13,066
- Roll-out and expansion of 1:1 technology initiative for all middle and some elementary school students

Summary budget statistics

1. The original (beginning) budget for the school operating fund for FY 2015 was \$140,504,479.
2. Budget adjustments of \$1,784,703 resulted in the current budget balance of \$142,289,182. Notable adjustments included:
  - a. a one-time transfer from the Debt Service Fund of \$1,566,316 to support a mid-year salary initiative
  - b. encumbrance and carry-forward grant receipts of \$218,387 from FY 2014

Summary financial statistics

1. Actual FY 2015 revenues in the school operating fund were \$141,326,145.
2. Actual FY 2015 expenses totaled \$140,887,661.
3. Obligations for restricted programs in the amount of \$123,737 are a part of the year-end surplus and are reserved for appropriation to FY 2016.
4. An unobligated amount of \$314,747 remained at year-end. [Line E]

Key factors contributing to the school operating fund surplus are shown in the chart below.

	Budget	Actual	Variance
State sales tax	\$13,808,529	\$13,944,103	\$ 135,574
Budget savings – schools and departments	\$19,049,155	\$18,890,295	\$ 158,859 <i>\$ 28,958 schools \$129,901 depts.</i>
All other unobligated variances			<u>\$ 20,314</u>
<b>Unobligated Surplus for FY 2015</b>			<b>\$ 314,747</b>

The remaining portion of this section explains the financial activity and resulting variances.

## **Understanding the Operating Fund Variances**

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division's programs and operations are funded by state and local funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board deploys those funds with discretion and in line with its planning goals. Therefore, the expenditures in this component are referred to as unrestricted.

The restricted program section shows the activity of grant funds received for specific use on designated programs. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which tend to be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

## **Unrestricted Revenues and Expenditures**

Unrestricted revenues exceeded expenditures by \$489,607 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is offset by the \$51,124 deficit in the restricted program section [line 14] resulting in the total operating fund surplus of \$438,484 [line 15].

### **Unrestricted Revenues:       \$135,636,248 [line 6]**

#### **Local Sources [line 1]**

- \$1,043,468 in miscellaneous local revenue was received, including fees and charges to students and the public, as well as billings to other agencies, gifts and donations, rebates and refunds, and rental charges for the use of school division facilities. Funds received from these sources were more than projected by \$76,008 and include the sale of equipment, insurance adjustments, and miscellaneous donations.

#### **Commonwealth [line 2]**

- \$67,454,879 in state revenues were received including Standards of Quality (SOQ) funding, sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds were more than budgeted by \$120,202.
- SOQ funding was less than budgeted by \$114,208 due to lower than projected enrollment.
- Sales tax funding was more than budgeted by \$135,574 due to greater sales tax collections received by the Commonwealth than was planned by the Virginia Department of Taxation.
- The state's share of special education regional tuition funding was more than budgeted by \$64,609 due to enrollment in the program.
- Other state revenues were greater than budgeted by \$34,227.

#### **Federal Government [line 3]**

- \$5,458 in unrestricted, federal program revenues were received. A small amount of funding is provided each year based on the amount of federal land in the county. There is no notable variance in this section.

#### **Local Government and Transfers [lines 4-5]**

- \$67,132,443 were received from the County's General Fund and the School Capital Projects Fund, \$65,347,740 and \$1,784,703 respectively, and all of which are considered local government dollars. This total includes the prior year encumbrance and grant obligations, as well as the current year funding support from the local governing body and a transfer of available funds in the School Capital Projects Fund.

## **School Operating Fund – Continued**

### **Unrestricted Expenditures: \$135,146,640 [line 10]**

#### **Instruction [line 7]**

- \$100,814,363 were expended for instructional purposes and includes costs incurred for classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction. Seventy-five percent of all expenditures are in this category. The positive variance of \$14,995 is attributable to expenditure savings throughout the schools and instructional departments.

#### **Instructional and Administrative Technology [line 8]**

- \$7,052,237 were expended for costs associated with division technology, whether for instructional, administrative, or operational categories. Savings in vehicle fuel and employee compensation due to turnover provided some of the funding to expand the school division's 1:1 student technology device initiative to additional grade levels.

#### **Support Services [line 9]**

- \$27,280,040 were expended for costs associated with supporting the operations of the school division, including administration, services related to students' attendance and health, transporting students, and maintaining facilities. The \$143,424 positive variance is the net of personnel and operational expenditures. The majority of this positive variance is due to residual fuel and utility savings.

### **Restricted program revenues and expenditures [lines 12 and 13]**

In some programs, local dollars are required. Expenditures exceeded revenues by \$51,124. [line 14]

### **FY 2015 Unrestricted Surplus (Revenues in Excess of Expenditures) \$314,747 [lines 15-17]**

The total surplus for FY 2015 of \$438,484 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are considered obligations against the surplus funds, total \$123,737, and include: 1) \$88,795 for SOL Algebra Readiness, 2) \$30,000 for the Apple Federal Credit Union mentor teacher program, and 3) \$4,942 for the E-Rate program. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2015 is \$314,747.

### **Supplementary Information Regarding Restricted Programs [line 18]**

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$5,689,897 for FY 2015, and program expenditures totaled \$5,741,021. The resulting negative balance of \$51,124 represents a small amount of additional local funding toward those specific program budgets.

- The restricted programs include: eRate telecommunications, state mandates in the area of educational services to special needs students, and federally-funded programs including such grants as Titles I, II, III, IV, VI-B, and vocational education. The fiscal year for the federal grants extends beyond the local June 30 fiscal year, and any remaining grant balances for active grants are eligible for expenditure in the next fiscal year. The variance is the remaining appropriation associated with the grant award amount and does not contribute to or reduce the remaining unobligated surplus.

## School Operating Fund

Year Ended June 30, 2015

	[a] 2013-14 Actual*	[b] 2014-15 Original Budget	[c] 2014-15 Adjusted Budget	[d] 2014-15 Actual*	[e] Variance from Adj. Budget
<b>SUMMARY</b>					
Revenue from Local/Other Sources	\$ 1,105,550	\$ 1,130,160	\$ 1,238,402	\$ 1,171,896	\$ (66,506)
Revenue from the Commonwealth	\$ 66,525,232	\$ 69,070,812	\$ 68,675,763	\$ 68,475,796	\$ (199,967)
Revenue from the Federal Government	\$ 4,448,061	\$ 4,955,767	\$ 5,242,574	\$ 4,546,010	\$ (696,564)
Revenue from Local Governing Body	\$ 61,043,225	\$ 65,347,740	\$ 67,132,443	\$ 67,132,443	\$ -
[A] <b>TOTAL REVENUES</b>	\$ 133,122,067	\$ 140,504,479	\$ 142,289,182	\$ 141,326,145	\$ (963,037)
Instruction	\$ 95,025,262	\$ 101,060,889	\$ 100,829,358	\$ 100,814,363	\$ 14,995
Instruction - Restricted Programs	5,506,461	6,972,977	6,981,567	5,741,021	1,240,546
Technology - Instructional & Administrative	5,601,832	5,516,224	7,054,793	7,052,237	2,556
Support Services	26,336,980	26,954,389	27,423,465	27,280,040	143,424
[B] <b>TOTAL EXPENDITURES</b>	\$ 132,470,535	\$ 140,504,479	\$ 142,289,182	\$ 140,887,661	\$ 1,401,521
* Actual fiscal year expenditures includes encumbrances					
[C] <b>REVENUE OVER EXPENDITURES</b>	\$ 651,533	\$ -	\$ -	\$ 438,484	\$ 438,484
[D] Obligated Funds-Special Programs	\$ 108,939			\$ 123,737	
[E] <b>LOCAL FUNDS UNOBLIGATED AT JUNE 30</b>	\$ 542,594			\$ 314,747	
[F] Percentage Surplus of Total Budget	0.40%			0.22%	
<b>Unrestricted Revenues</b>					
[1] Revenue from Local Sources	\$ 939,671	\$ 844,493	\$ 967,460	\$ 1,043,468	\$ 76,008
[2] Revenue from Commonwealth	\$ 65,611,371	\$ 67,346,838	\$ 67,334,677	\$ 67,454,879	\$ 120,202
a Standards of Quality (SOQ)	47,027,074	49,473,679	49,378,267	49,264,059	(114,208)
b Sales Tax	13,300,059	13,759,908	13,808,529	13,944,103	135,574
c Incentive Accounts	1,987,927	518,000	518,000	518,000	-
d Categorical	79,971	89,837	81,178	79,725	(1,453)
e Lottery-Funded Programs	3,021,344	3,407,914	3,401,299	3,410,221	8,922
f Miscellaneous State	194,996	97,500	147,404	238,770	91,367
[3] Revenue from Federal Government	\$ 5,262	\$ 5,000	\$ 6,295	\$ 5,458	\$ (837)
a Miscellaneous	5,262	5,000	6,295	5,458	(837)
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 315,904	\$ -	\$ 1,784,703	\$ 1,784,703	\$ -
[5] Local Funds -Board of Supervisors	\$ 60,727,321	\$ 65,347,740	\$ 65,347,740	\$ 65,347,740	\$ -
[6] <b>Total Unrestricted Revenues</b>	\$ 127,599,529	\$ 133,544,071	\$ 135,440,875	\$ 135,636,248	\$ 195,372
<b>Unrestricted Expenditures</b>					
[7] Instruction	\$ 95,025,262	\$ 101,060,889	\$ 100,829,358	\$ 100,814,363	\$ 14,995
a Regular education	71,172,122	74,890,038	75,770,618	75,767,962	2,656
b Special education	15,023,196	16,021,237	15,896,039	15,891,719	4,320
c Vocational education	6,629,442	6,838,251	6,953,876	6,953,883	(8)
d Gifted education	769,927	800,126	814,280	811,686	2,594
e Other education	1,361,989	1,379,391	1,353,031	1,349,064	3,967
f Summer School	18,068	23,750	23,750	23,135	615
g Adult education	34,278	54,461	17,764	16,914	850
h Non-regular school day	16,240	-	-	-	-
i Contingency reserve	-	1,053,635	-	-	-
[8] Instructional & Administrative Technology	\$ 5,601,832	\$ 5,516,224	\$ 7,054,793	\$ 7,052,237	\$ 2,556
a Instructional technology	1,196,662	958,701	2,307,083	2,308,228	(1,145)
b Instructional support technology	2,694,015	2,900,192	2,803,201	2,802,456	744
c Administrative support technology	1,711,154	1,657,330	1,944,510	1,941,553	2,957
[9] Support Services	\$ 26,336,980	\$ 26,954,389	\$ 27,423,465	\$ 27,280,040	\$ 143,424
a Administration, Attendance & Health	5,648,324	5,997,189	5,909,852	5,886,193	23,660
b Pupil Transportation Services	8,275,541	8,209,240	8,101,828	8,061,763	40,065
c Operation and Maintenance	11,812,783	12,069,480	12,729,955	12,684,115	45,839
d Facilities	174,535	202,312	190,961	157,101	33,860
e Fund Transfers	425,797	476,169	490,869	490,869	-
[10] <b>Unrestricted Expenditures</b>	\$ 126,964,074	\$ 133,531,502	\$ 135,307,615	\$ 135,146,640	\$ 160,975
[11] <b>Unrestricted Revenue Over/(Under) Expense</b>	\$ 635,455			\$ 489,607	
<b>Restricted Programs</b>					
[12] <b>Total Restricted Revenues</b>	\$ 5,522,538	\$ 6,960,408	\$ 6,848,307	\$ 5,689,897	\$ (1,158,409)
[13] <b>Total Restricted Expenditures</b>	\$ 5,506,461	\$ 6,972,977	\$ 6,981,567	\$ 5,741,021	\$ 1,240,546
[14] <b>Restricted Revenue Over/(Under) Expense</b>	\$ 16,078			\$ (51,124)	
[15] <b>All Revenue Over/(Under) Expense</b>	\$ 651,532			\$ 438,484	
[16] Obligated Funds-Special Programs	108,939			123,737	
[17] <b>LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30</b>	\$ 542,594			\$ 314,747	

## Supplementary Information Regarding Restricted Programs

Restricted Programs		2014-2015	2014-2015	2014-2015
		Revenue	Expenditures	Variance
a	eRate Program	\$ 90,768	\$ 85,826	\$ 4,942
b	Regional Juvenile Detention Center	512,374	506,244	6,129
c	Special Education - In-Jail	84,020	84,020	0
d	Early Reading Intervention	242,843	271,220	(28,377)
e	SOL Algebra Readiness	117,263	169,552	(52,289)
f	Other Special State Programs	64,417	96,297	(31,879)
g	Bridges to Success - Apple Federal Credit Union	30,000	15,813	14,187
h	Title I, Part A	1,470,700	1,470,700	0
i	Title I, Part D	68,478	103,774	(35,296)
j	Title II, Part A Improve Teacher Quality	331,187	331,187	0
k	Title III LEP	68,118	68,118	0
l	Title VI-B	2,356,903	2,356,903	0
m	Title VI-B Preschool	41,184	-	41,184
n	Perkins Vocational	158,727	154,386	4,341
o	Miscellaneous Federal	19,500	3,007	16,493
p	Emergency Generator Grant	7,661	965	6,696
q	NOAA Grant	25,756	23,010	2,745
[18]	<b>Total Restricted Programs</b>	<b>\$ 5,689,897</b>	<b>\$ 5,741,021</b>	<b>\$ (51,124)</b>

### RECAPITULATION:

Year Ended June 30, 2015

	[a]	[b]	[c]	[d]	[e]
	2013-14 Actual*	2014-15 Original Budget	2014-15 Adjusted Budget	2014-15 Actual*	Variance from Adj. Budget
[19] TOTAL REVENUES	\$ 133,122,067	\$ 140,504,479	\$ 142,289,182	\$ 141,326,145	\$ (963,037)
[20] TOTAL EXPENDITURES	\$ 132,470,535	\$ 140,504,479	\$ 142,289,182	\$ 140,887,661	\$ 1,401,521
[21] REVENUE OVER EXPENDITURES	<u>\$ 651,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438,484</u>	<u>\$ 438,484</u>
[22] Obligated Funds-Special Programs	108,939			123,737	
[23] LOCAL FUNDS UNOBLIGATED AT JUNE 30	<u>\$ 542,594</u>			<u>\$ 314,747</u>	
[24] Percentage Surplus of Total Budget	0.40%			0.22%	

\* Actual fiscal year expenditures includes encumbrances

## **School Nutrition Fund**

The food service operation completed the FY 2015 with revenues in excess of expenditures of \$190,700, which increases the fund balance to \$1,559,508. Of this fund balance, \$238,947 is the value of inventory at year-end and is categorized as non-spendable. The School Nutrition Services Program served meals over 174 days, six days less than the budget due to inclement weather.

Even though the fund realized a profit in FY 2015, revenue was less than expected due to a decline in the number of students buying meals and six less serving days. Expenditures were significantly less than expected for the associated number of meals served. Operational efficiencies continue to be realized on food and labor costs. Standardized menu planning provides savings in the average food cost per meal. Further, staff productivity ratios are analyzed and labor hours are adjusted up or down based on the number of meals to serve.

1,168,508 lunches and 266,286 breakfasts were served throughout the 2014-2015 school year, which were 92,953 less meals than budgeted. The lunch prices for a full meal were \$2.40 for elementary, \$2.65 for middle, and \$2.65 regular lunch/\$2.75 pizza lunch for high school students. Other items were sold on an à la carte basis. The division food service operation produced an average of 14.52 meals per labor hour – 8,595 equivalent meals daily. As of June 2015, 34.8% of students were eligible for free or reduced-priced meals.

### **Revenue Variances:**

Compared to budget, revenues were \$283,241 less than expected. The variance is the result of two main components: meal sales (including breakfast and lunch) and federal meal reimbursement through the National School Lunch Program.

- Lunch and breakfast sales for full-priced meals were \$176,296 lower than expected. This variance is attributed to six fewer serving days and the less than expected number of students participating who pay full price for meals. À la carte/other sales were greater than expected by \$59,458.
- Federal and state subsidies were \$169,585 less than planned. This decrease in revenue reflects fewer serving days and changes in student meal participation patterns.

### **Expenditure Variances:**

Compared to budget, expenditures were less than expected. \$1,233,680 of the total expenditure variance represents appropriation of prior year fund balance. The excess appropriation is carried forward to be used if needed. The other operational variances are the result of the following:

- Labor cost was \$180,767 less than planned. Productivity gains were realized and overtime and substitute costs were less than anticipated.
- Food and supply costs were \$298,099 less than planned. The average food cost per meal was \$1.20 for FY 2015, which was 11 cents less than budgeted.
- Contracted services, utilities, travel, and other miscellaneous expenses ended the year with a positive variance of \$1,156.
- Capital outlay represents the purchase of new or replacement equipment. The negative variance of \$6,082 was due to an oven replacement at Indian Hollow Elementary School and a dishwasher at Middletown Elementary School.

Frederick County Public Schools  
**School Nutrition Fund**  
Year Ended June 30, 2015

	[a] <b>Actual 2012-2013</b>	[b] <b>Actual 2013-2014</b>	[c] <b>Adjusted Budget 2014-15</b>	[d] <b>Actual 2014-2015</b>	[e] <b>Variance from Adj Budget</b>
[1] <b>Beginning Balance July 1</b>	\$ 1,510,004	\$ 1,202,601	\$ 1,233,680	\$ 1,368,808	\$ 135,128
<b>Revenues:</b>					
[2] Interest on Bank Deposits	\$ 3,125	\$ 2,484	\$ 3,125	\$ 2,902	\$ (223)
[3] Type A Lunches	1,569,601	1,485,516	1,661,816	1,507,227	(154,589)
[4] Breakfast Program	96,170	89,964	123,713	102,006	(21,707)
[5] All Other Sales and Adults	515,618	572,743	529,174	588,632	59,458
[6] Other Receipts	84,970	92,356	65,740	69,146	3,406
[7] State School Food Payments	99,079	91,725	94,933	86,549	(8,384)
[8] Federal Meals Reimbursement	2,283,597	2,275,371	2,489,531	2,328,330	(161,201)
[9] Transfers From School Operating	-	-	24,064	24,064	0
[10] <b>Total Revenues</b>	\$ 4,652,160	\$ 4,610,158	\$ 4,992,096	\$ 4,708,855	\$ (283,241)
<b>Expenditures:</b>					
[11] Salaries	\$ 1,836,709	\$ 1,742,933	\$ 1,914,863	\$ 1,745,169	\$ 169,694
[12] Fringe Benefits	624,847	607,530	655,203	644,130	11,072
[13] Contractual Services	48,632	47,626	61,750	62,199	(449)
[14] Utilities, Travel and Misc	50,580	47,286	53,615	52,010	1,605
[15] Food and Supplies	2,366,980	1,965,778	2,243,984	1,945,885	298,099
[16] Capital Outlay	31,816	58,278	62,681	68,763	(6,082)
[17] Appropriation Fund Bal. - Prior Year	-	-	1,233,680	-	1,233,680
[18] <b>Total Expenditures</b>	\$ 4,959,563	\$ 4,469,432	\$ 6,225,776	\$ 4,518,155	\$ 1,707,621
[19] <b>Revenue Over / (Under) Expenditures</b>	\$ (307,404)	\$ 140,726	\$ -	\$ 190,700	
[20] <b>Balance June 30</b>	<u>\$ 1,202,601</u>	<u>\$ 1,343,327</u>	<u>\$ -</u>	<u>\$ 1,559,508</u>	
[21] Balance Nonspendable - Inventory	\$ 193,785	\$ 210,365		\$ 238,947	
[22] Unreserved fund balance	\$ 1,008,815	\$ 1,132,962		\$ 1,320,561	

\* Actual expenditures include year-end encumbrances



## **School Textbook Fund**

The textbook fund finished the year with a decrease of \$343,527 resulting in a fund balance to \$1,077,501. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the Commonwealth. The state funds require a local match equal to the composite index percentage.

Beginning fund balance for the School Textbook Fund was \$1,421,028. Revenues plus the beginning fund balance total available funds of \$2,689,382. For FY 2015, state funds of \$787,033 plus \$476,198 in local matching funds, and miscellaneous receipts for interest and fees totaled \$1,268,354 in revenue.

Textbook purchases were made for replacements of worn textbooks, new science textbooks for grades kindergarten through 5, new world language textbooks for grades 6 through 12, and multiple subject textbooks for the full-day kindergarten program. Total expenditures and obligations on textbooks and related activities equaled \$1,611,881 for the year – less than planned due to savings on shipping costs, consumables and flat enrollment growth. A small portion of the expense total is for a clerical position attributable to maintaining the textbook inventory.

The textbook fund balance increases and decreases over time as it supports the year-to-year disbursements driven by the timing of required textbook adoptions. Textbook fund balance is assigned to the next fiscal year to support required textbook adoptions.

Frederick County Public Schools  
**School Textbook Fund**  
Year Ended June 30, 2015

	[a] 2012-13 Actual*	[b] 2013-14 Actual*	[c] 2014-15 Budget	[d] 2014-15 Actual*	[e] Variance
[1] <b>Balance July 1</b>	\$ 1,411,930	\$ 1,155,102	\$ 1,311,850	\$ 1,421,028	\$ 109,178
<b>Revenues:</b>					
[2] Interest on Bank Deposits	\$ 2,372	\$ 2,803	\$ 5,000	\$ 2,620	\$ (2,380)
[3] Sale of Textbooks/ Lost Fees	2,310	2,588	5,000	2,144	(2,856)
[4] Sale of Used Books			1,500	359	(1,141)
[5] State Reimbursements	745,564	745,103	788,385	787,033	(1,352)
[6] Transfers From Other Funds	421,717	421,529	466,955	476,198	9,243
[7] <b>Total Revenues</b>	\$ 1,171,964	\$ 1,172,023	\$ 1,266,840	\$ 1,268,354	\$ 1,514
<b>Expenditures:</b>					
[8] Salaries	\$ 20,377	\$ 17,813	\$ 22,794	\$ 16,076	\$ 6,718
[9] Fringe Benefits	7,165	6,534	8,233	4,017	4,216
[10] Contractual Services	-	-	2,195	2,195	-
[11] Payments to Publishers	1,401,250	887,306	2,545,467	1,589,593	955,874
[12] Planned Carryforward to Next Year	-	-			-
[13] <b>Total Expenditures</b>	\$ 1,428,792	\$ 911,653	\$ 2,578,690	\$ 1,611,881	\$ 966,808
[14] <b>Revenues Over / (Under) Expenditures</b>	\$ (256,829)	\$ 260,370	\$ (1,311,850)	\$ (343,527)	\$ 968,322
[15] <b>Balance June 30</b>	<u>\$ 1,155,102</u>	<u>\$ 1,415,471</u>	<u>\$ -</u>	<u>\$ 1,077,501</u>	

\* Actual fiscal year expenditures include encumbrances

## **School Capital Projects Fund**

The school capital projects fund is a separate fund intended for the purchase of capital items that are not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year remaining balances in the school operating fund.

\$779,609 in fund balance plus \$79,205 in outstanding encumbrances was carried forward from FY 2014 to provide the FY 2015 beginning fund balance. The beginning fund balance plus a transfer of \$542,594 from the operating fund provided \$1,401,408 of FY 2015 available funds to spend. During FY 2015, expenditures and encumbrances totaled \$919,743 for various major maintenance projects; including cafeteria floor replacement at Apple Pie Ridge Elementary School, roof replacement at Sherando High School, division-wide crisis management software, and remaining equipment purchases for full-day kindergarten.

The resulting balance of \$481,665 will be carried forward into FY 2016.

Some of the items listed above should be supported by a sufficient funding level in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow for this fund to return to the practice of using it for special projects outside the norm of the operating fund, yet also not large enough for the construction fund.

Frederick County Public Schools  
**School Capital Projects Fund**  
Year Ended June 30, 2015

	[a]	[b]	[c]	[d]	[e]
	<b>2012-13 Actual*</b>	<b>2013-14 Actual*</b>	<b>2014-15 Budget</b>	<b>2014-15 Actual*</b>	<b>Variance from Adjusted Budget</b>
[1] <b>Balance July 1</b>	\$ 442,256	\$ 148,628	\$ 779,609	\$ 858,814	\$ 79,205
<b>Revenues:</b>					
[2] Other Receipts					
[3] Local Funds - Frederick County	\$ 1,128,002	\$ 800,883	\$ 542,594	\$ 542,594	\$ -
[4] Transfers from Other Funds	267,115	1,045,748	-	-	-
[5] Transfers- Encumbrances from prior year	-	-	79,205	-	(79,205)
<b>Total Revenues</b>	\$ 1,395,117	\$ 1,846,631	\$ 621,799	\$ 542,594	\$ (79,205)
<b>Expenditures:</b>					
[6] Capital Outlay	\$ 1,816,416	\$ 1,215,650	\$ 1,401,408	\$ 919,743	\$ 481,665
[7] <b>Total Expenditures</b>	\$ 1,816,416	\$ 1,215,650	\$ 1,401,408	\$ 919,743	\$ 481,665
[8] <b>Fund Balance June 30</b>	\$ 20,957	\$ 779,609	\$ -	\$ 481,665	

\* Actual fiscal year amounts include encumbrances.

## Construction Fund

The active construction projects for FY 2015 were:

- construction of replacement for FCMS;
- continued design of the fourth high school;
- final project costs for the new transportation facility; and
- final expenditures for the elementary classroom project.

A project-to-date summary is shown below and is provided in a different format on the financial statement. The amounts shown in bold represent active project balances at year-end, which will be automatically re-appropriated in the next fiscal year to provide for the seamless continuation of the project.

### **Replacement FCMS:**

Beginning project amount	\$ 49,500,000.00
Expenditures through June 30, 2015	\$(12,264,429.98)
O/S Encumbrances @ June 30, 2015	<u>\$(32,957,834.33)</u>
Remaining project balance	<b><u>\$ 4,277,735.69</u></b>

Cash received – bond proceeds	\$ 20,394,731.44
Cash received – premium proceeds	\$ 2,093,210.65
Cash received – interest earnings	\$ 41,441.75
Cash received – easement proceeds	\$ 120,000.00
Cash transferred to other sources	\$( 2,199,765.29)
Cash disbursed for project	\$(10,037,592.88)
Accounts Payable @ June 30, 2015	<u>\$( 2,226,837.10)</u>
Cash/A/P balance @June 30, 2015	<b><u>\$ 8,185,188.57</u></b>

### **Fourth High School:**

Beginning project amount	\$ 4,800,000.00
Expenditures through June 30, 2015	\$(3,978,391.48)
O/S Encumbrances @ June 30, 2015	<u>\$( 541,501.72)</u>
Remaining project balance	<b><u>\$ 280,106.80</u></b>

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,661.19
Cash transferred-undesignated fund	\$ 1,300,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$(3,791,156.56)
Accounts Payable @ June 30, 2015	<u>\$( 187,234.92)</u>
Cash/A/P balance @June 30, 2015	<b><u>\$ 500,535.85</u></b>

### **Transportation Facility:**

Beginning project amount	\$ 17,200,171.00
Expenditures through June 30, 2015	\$(17,200,171.00)
O/S Encumbrances @ June 30, 2015	<u>\$( 0.00)</u>
Remaining project balance	<b><u>\$ 0.00</u></b>

Cash received – bond proceeds	\$ 15,843,205.00
Cash received – premium proceeds	\$ 925,788.15
Cash received – interest earnings	\$ 53,662.20
Cash received – other sources	\$ 359,568.38
Cash disbursed for project	\$(17,182,223.73)
Accounts Payable @ June 30, 2015	<u>\$ 0.00</u>
Cash/A/P balance @June 30, 2015	<b><u>\$ 0.00</u></b>

### **Elementary Additions:**

Beginning project amount	\$ 6,100,000.00
Expenditures through June 30, 2015	\$(6,008,704.73)
O/S Encumbrances @ June 30, 2015	<u>\$( 0.00)</u>
Remaining project balance	<b><u>\$ 91,295.27</u></b>

Cash received – bond proceeds	\$ 5,635,755.00
Cash received – premium proceeds	\$ 452,140.19
Cash received – interest earnings	\$ 4,646.36
Cash received from other projects	\$ 7,912.85
Cash disbursed for project	\$(6,008,704.73)
Accounts Payable @ June 30, 2015	<u>\$( 0.00)</u>
Cash/ A/P balance as of June 30, 2015	<b><u>\$ 91,749.67</u></b>

Frederick County Public Schools  
**Construction Funds**  
Year Ended June 30, 2015

	[a] <b>Project Budget</b>	[b] <b>Prior Years' Receipts</b>	[c] <b>2014-2015 Actual Receipts</b>	[d] <b>Cummulative Project Receipts</b>
[1] Balance July 1			\$ 5,518,235	
<b>Revenues:</b>				
[2] Interest Income	\$ -	\$ 85,276	\$ 19,136	\$ 104,412
[3] Proceeds from Bond Sale	77,600,171	31,233,541	13,375,000	44,608,541
[4] Other Receipts	-	1,877,621	1,628,563	3,506,184
[5] Miscellaneous	-	-	-	-
[6] <b>Total Revenues</b>	\$ 77,600,171	\$ 33,196,439	\$ 15,022,698	\$ 48,219,137

	[a] <b>Project Budget</b>	[b] <b>Prior Years' Expenditures</b>	[c] <b>2014-2015 Actual</b>	[d] <b>Cummulative Project Expenditures</b>	[e] <b>Outstanding Encumbrances</b>	[f] <b>Remaining Project Balance</b>
<b>Expenditures:</b>						
[7] New Transportation Facility	\$ 17,200,171	\$ 17,195,171	\$ 5,000	\$ 17,200,171	\$ -	\$ -
[8] Replacement FCMS	49,500,000	2,272,196	9,992,234	12,264,430	32,957,834	4,277,736
[9] Elementary School Additions	6,100,000	5,801,761	206,944	6,008,705	-	91,295
[10] Fourth High School - land & design	4,800,000	2,419,111	1,559,280	3,978,391	541,502	280,107
[11] <b>Total Expenditures</b>	\$ 77,600,171	\$ 27,688,239	\$ 11,763,458	\$ 39,451,697	\$ 33,499,336	\$ 4,649,138
[12] Balance June 30			<u>\$ 8,777,475</u>			

## **Debt Service Fund**

The year-end balance in the debt service fund is \$287,524. The fund balance is carried forward to offset the local share of debt service in the next fiscal year.

During the fiscal year, FCPS received \$275,783 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program and \$14,626,151 from the county for debt service obligations and administrative expenses. A transfer of \$1,566,316 representing excess monies in the debt service fund were transferred to the school capital projects fund to help with major maintenance, security and safety project purchases. Debt was refinanced reducing interest payments owed; therefore, interest expense savings were realized which helped contribute to the fund balance of \$287,524.

As of June 30, 2015, there were 34 active debt issues. The total principal and interest payments, along with the management fees for the debt issues, totaled \$13,970,830.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2014	\$ 103,937,277
New debt incurred during FY 2015	\$ 13,375,000 *
Principal payments on existing debt during FY 2015	<u>(\$ 9,236,871)</u>
Outstanding debt at June 30, 2015	<u>\$ 108,075,406</u>

*\* During FY 2015, FCPS participated in the fall 2014 Virginia Public School Authority (VPSA) bond sales for \$13,375,000. This borrowing was used to fund the construction of the replacement Frederick County Middle School.*

Frederick County Public Schools  
**Debt Service Fund**  
Year Ended June 30, 2015

	[a]	[b]	[c]	[d]	[e]
	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Adjusted Budget</b>	<b>2014-15 Actual</b>	<b>Variance from Adjusted Budget</b>
[1] <b>Balance July 1</b>	\$ 21,049	\$ 20,158	\$ 857,000	\$ 922,736	\$ 65,736
<b>Revenues:</b>					
[2] Federal - QSCB	\$ 284,559	\$ 276,080	\$ 271,500	\$ 275,783	\$ 4,283
[3] Local Funds - Frederick County	14,626,151	14,626,151	14,626,151	14,626,151	-
[4] Transfers from Other Funds					
[5] <b>Total Revenues</b>	\$ 14,910,710	\$ 14,902,231	\$ 14,897,651	\$ 14,901,934	\$ 4,283
<b>Expenditures:</b>					
[6] Principal Payments	\$ 9,056,755	\$ 8,978,905	\$ 9,236,871	\$ 9,236,871	\$ -
[7] Interest Payments	4,869,297	3,961,150	4,926,464	4,718,909	207,555
[8] Miscellaneous	12,950	13,850	25,000	15,050	9,950
[9] <b>Total Expenditures</b>	\$ 13,939,002	\$ 12,953,905	\$ 14,188,335	\$ 13,970,830	\$ 217,505
[10] Transfers to Other Funds	\$ 972,599	\$ 1,045,748	\$ 1,566,316	\$ 1,566,316	
[11] <b>Balance June 30</b>	<u>\$ 20,158</u>	<u>\$ 922,736</u>	<u>\$ -</u>	<u>\$ 287,524</u>	



## **Insurance Reserve Fund**

The insurance reserve fund accounts for the premiums received and health claims paid for participating employees. The fund balance is generated from medical and dental premiums paid by the school system and employees exceeding insurance carrier payments for those claims. Likewise, the fund balance could decrease for claims exceeding premiums paid. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected range.

The health insurance program provided coverage for about 1,766 FCPS employees and retirees plus their dependents. The program includes three medical plan options, one vision, and one dental plan—all provided by Anthem. The three medical plan options are known as KeyCare 300, KeyCare 30, and the Health Savings Account (HSA) plan.

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims, affordable care act and other expenses for FY 2015 were \$16,092,508, above the expected level of \$16,040,001. The insurance reserve fund year-end balance increased by \$17,115 to an ending balance of \$3,639,783. The fund balance equates to just under three months of claims activity. The fund balance is assigned to support future health claims.

Columns [f] and [g] provide a range of activity projected for FY 2016. It is important to maintain a fund balance sufficient to support claims which may reach maximum liability.

Frederick County Public Schools  
**Insurance Reserve Fund**  
Year Ended June 30, 2015

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2012-2013</u>	<u>2013-2014</u>	<u>Activity</u>	<u>Claim</u>	<u>2014-15</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2014-15</u>	<u>Liability</u>		<u>2015-16</u>	<u>Liability</u>	
				<u>2014-15</u>			<u>2015-16</u>	
[1] <b>Balance July 1</b>	\$ 2,340,363	\$ 2,312,491	\$ 3,622,668	\$ 3,622,668	\$ 3,622,668	\$ 3,639,783	\$ 3,639,783	[1]
<b>Revenues:</b>								
[2] Interest on Bank Deposits	\$ 9,281	\$ 11,775	\$ 10,979	\$ 10,979	\$ 12,026	\$ 11,500	\$ 11,500	[2]
[3] Health Insurance Premiums	14,765,127	15,616,995	16,103,513	16,103,513	16,094,732	16,290,766	16,290,766	[3]
[4] Donations/Grants/Other		9,254			2,865			[4]
[5] <b>Total Revenues</b>	\$ 14,774,408	\$ 15,638,024	\$ 16,114,492	\$ 16,114,492	\$ 16,109,623	\$ 16,302,266	\$ 16,302,266	[5]
<b>Expenditures:</b>								
[6] Contracted Activities	\$ 12,221	\$ 6,456	\$ 50,000	\$ 50,000	\$ 294,921	\$ 100,000	\$ 100,000	[6]
[7] Taxes & Fees					\$ 3,061			[7]
[8] Supplies		5,218			3,327			[8]
[9] Health Care Claims	13,927,856	13,430,301	15,030,642	17,226,336	14,788,283	15,653,405	18,001,416	[9]
[10] Dental Claims	862,203	885,873	959,359	959,359	1,002,916	1,000,000	1,000,000	[10]
[11] <b>Total Expenditures</b>	\$ 14,802,280	\$ 14,327,847	\$ 16,040,001	\$ 18,235,695	\$ 16,092,508	\$ 16,753,405	\$ 19,101,416	[11]
[12] <b>Revenues Over (Under) Expenditures</b>	\$ (27,872)	\$ 1,310,177	\$ 74,491	\$ (2,121,203)	\$ 17,115	\$ (451,139)	\$ (2,799,150)	[12]
[13] <b>Balance June 30</b>	\$ 2,312,491	\$ 3,622,668	\$ 3,697,159	\$ 1,501,465	\$ 3,639,783	\$ 3,188,644	\$ 840,633	[13]

## **Northwestern Regional Educational Programs (NREP) Funds**

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services. About 240 students are served by this program.

Total revenues were \$4,505,455 and were \$219,063 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2014 surplus of \$220,262, as well as positive variances in interest earnings and tuition payments of \$1,199. Expenditure savings of \$586,375 were realized throughout the year. The residual surplus is \$218,442, which will be credited back to the localities in FY 2016. The residual surplus was generated from personnel vacancy savings, reduced contracted service costs for speech therapy and hearing impaired interpreting. Program savings were also realized in instructional supplies and travel costs.

The NREP textbook fund concluded the year with a fund balance of \$38,493. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.

Frederick County Public Schools

**Northwestern Regional Educational Programs (NREP) Funds**

Year Ended June 30, 2015

	[a]	[b]	[c]	[d]	[e]
	2012-13 Actual	2013-14 Actual	2014-15 Adjusted Budget	2014-15 Actual*	Variance from Adj. Budget
<b>OPERATING FUND</b>					
<b>Balance at July 1</b>	\$ 218,333	\$ 54,495	\$ 369,132	\$ 220,262	\$ (148,871)
<b>REVENUES:</b>					
[1] Interest	\$ 1,467	\$ 1,494	\$ -	\$ 1,196	\$ 1,196
[2] Tuition	9,598	7,560	7,400	7,403	3
[3] Revenue from Commonwealth	26,000	26,000	40,078	40,078	0
[4] Revenue from Federal Government	-	-	-	-	-
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>4,143,693</u>	<u>4,421,400</u>	<u>4,677,040</u>	<u>4,456,778</u>	<u>(220,262)</u>
<b>[6] TOTAL REVENUES</b>	<b>\$ 4,180,758</b>	<b>\$ 4,456,455</b>	<b>\$ 4,724,518</b>	<b>\$ 4,505,455</b>	<b>\$ (219,063)</b>
<b>EXPENDITURES:</b>					
[7] Instruction	\$ 3,556,788	\$ 3,493,474	\$ 4,210,566	\$ 3,662,691	\$ 547,876
[8] Administration, Attendance & Health	176,353	177,625	184,563	183,113	1,450
[9] Pupil Transportation Services	-	-	-	-	-
[10] Operations and Maintenance	538,429	544,694	621,921	584,921	37,000
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	23,952	25,000	25,000	25,000	0
[13] Technology	<u>49,073</u>	<u>49,895</u>	<u>51,599</u>	<u>51,550</u>	<u>49</u>
<b>[14] TOTAL EXPENDITURES</b>	<b>\$ 4,344,596</b>	<b>\$ 4,290,687</b>	<b>\$ 5,093,650</b>	<b>\$ 4,507,275</b>	<b>\$ 586,375</b>
<b>[15] Balance at June 30</b>	<u><u>\$ 54,495</u></u>	<u><u>\$ 220,262</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 218,442</u></u>	

\* Actual fiscal year expenditures include outstanding encumbrances at year end.

**TEXTBOOK FUND**

<b>Balance at July 1</b>	\$ 20,283	\$ 25	\$ 10,000	\$ 13,409	\$ 3,409
<b>REVENUES:</b>					
[1] Interest	\$ 24	\$ 48	\$ -	\$ 85	\$ 85
[2] Transfers from NREP Operating Fund	23,952	25,000	25,000	25,000	-
<b>[3] TOTAL REVENUES</b>	<u>\$ 23,976</u>	<u>\$ 25,048</u>	<u>\$ 25,000</u>	<u>\$ 25,085</u>	<u>\$ 85</u>
<b>EXPENDITURES:</b>					
[4] Payments for textbooks	\$ 44,234	\$ 11,664	\$ 35,000	\$ -	\$ 35,000
<b>[5] TOTAL EXPENDITURES</b>	<u>\$ 44,234</u>	<u>\$ 11,664</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>
<b>Balance at June 30</b>	<u><u>\$ 25</u></u>	<u><u>\$ 13,409</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 38,493</u></u>	

## **Consolidated Services Fund**

The consolidated services fund accounts for the transaction activity associated with building services provided to county buildings and the Handley Regional Library, as well as vehicle services provided to the school division and outside agencies. FY 2015 was the third year of accounting for the vehicle services within this enterprise fund.

The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division. Services are also provided to some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, and inspections. The facility is staffed by heavy-duty and light-duty mechanics. Most of the service mechanics hold Automotive Service Excellence (ASE) certifications in their respective fields. Fleet services are billed to user agencies on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the service provided.

FY 2015 revenues totaled \$2,892,935 and expenses totaled \$2,838,116. The excess of revenues over expenditures is \$54,819 and contributes to the fund balance. The surplus was primarily due to savings realized in utilities.

Frederick County Public Schools  
**Consolidated Services Fund**  
Year Ended June 30, 2015

	[a] <u>2012-13 Actual</u>	[b] <u>2013-2014 Actual</u>	[c] <u>2014-15 Adjusted Budget</u>	[d] <u>2014-15 Actual</u>	[e] <u>Variance from Adj. Budget</u>
<b>Balance July 1</b>	\$ 232,220	\$ 232,220	\$ -	\$ 305,151	
[1] <b>Revenue:</b>					
[2] Building Services					
Billings to Regional Library Board	\$ 210	\$ 5,435	\$ 4,900	\$ 7,294	\$ 2,394
Billings to County Government	9,590	3,053	10,100	4,988	(5,112)
Sub-total Building Services	<u>\$ 9,800</u>	<u>\$ 8,488</u>	<u>\$ 15,000</u>	<u>\$ 12,282</u>	<u>\$ (2,718)</u>
[3] Vehicle Services					
Billings to FCPS	\$ 2,459,703	\$ 2,714,744	\$2,858,678	\$ 2,391,844	\$ (466,833)
Billings to Outside Agencies	101,746	243,544	226,322	481,239	254,916
Other Receipts	57,209	-	-	7,570	7,570
Sub-total Vehicle Services	<u>\$ 2,618,658</u>	<u>\$ 2,958,288</u>	<u>\$3,085,000</u>	<u>\$ 2,880,653</u>	<u>\$ (204,347)</u>
[4] Transfers from School Operating Fund	\$ 54,132	\$ 4,289	\$ -	\$ -	\$ -
[5] Prior Year Encumbrances	\$ -	\$ -	\$ 19,750	\$ -	\$ (19,750)
[6] <b>Total Receipts</b>	\$ 2,682,590	\$ 2,971,065	\$3,119,750	\$ 2,892,935	\$ (226,815)
[7] <b>Expenditures:</b>					
[8] Building Services					
County Administration Building	\$ 4,237	\$ 1,152	\$ 4,200	\$ 2,685	\$ 1,515
Bowman Regional Library	210	5,435	8,400	7,294	1,106
Other Agencies	5,352	2,084	2,400	2,303	97
Sub-total Building Services	<u>\$ 9,799</u>	<u>\$ 8,671</u>	<u>\$ 15,000</u>	<u>\$ 12,282</u>	<u>\$ 2,718</u>
[9] Vehicle Services					
Salaries	\$ 610,009	\$ 638,096	\$ 672,214	\$ 657,723	\$ 14,492
Fringe Benefits	218,163	229,546	234,373	224,703	9,670
Purchased Services	67,187	46,044	16,098	15,049	1,048
Other Charges	80,103	104,054	182,534	63,549	118,986
Materials and Supplies	1,697,330	1,870,615	1,999,531	1,864,810	134,721
Capital Outlay	-	1,107	-	-	-
Sub-total Vehicle Services	<u>\$ 2,672,791</u>	<u>\$ 2,889,462</u>	<u>\$3,104,750</u>	<u>\$ 2,825,834</u>	<u>\$ 278,916</u>
[10] <b>Total Expenditures</b>	<u>\$ 2,682,590</u>	<u>\$ 2,898,133</u>	<u>\$3,119,750</u>	<u>\$ 2,838,116</u>	<u>\$ 281,634</u>
[11] <b>Revenues Over/ (Under) Expenditures</b>	\$ -	<u>\$ 72,932</u>		<u>\$ 54,819</u>	
[12] <b>Balance June 30</b>	<u>\$ 232,220</u>	<u>\$ 305,151</u>		<u>\$ 359,970</u>	
[13] Balance Nonspendable - Inventory	\$ 232,220	\$ 305,151		\$ 256,860	
[14] Unreserved fund balance	\$ -	\$ -		\$ 103,110	

## **Special Grants Fund**

The special grants fund is a fiduciary fund which accounts for the transaction activity associated with the special grants or programs for which Frederick County Public Schools is the fiscal agent. These grants may be multi-year or multi-jurisdictional grants and fall outside of the typical K-12 programs for FCPS.

Active grants and programs include the Chain of Checks and a miscellaneous donation for the benefit of low-income students. The year-end fund balance of \$3,403 includes respective balances of \$3,314 for Chain of Checks and \$89 for the low-income program, both of which are expected to be expended in FY 2016.

Frederick County Public Schools  
**Special Grants Fund**  
Year Ended June 30, 2015

	[a]	[b]	[c]	[d]
	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Adjusted Budget</b>	<b>2014-15 Actual</b>
<b>Balance July 1</b>	\$ 20,898	\$ 31,113	\$ 12,471	\$ 12,471
<b>REVENUES:</b>				
[1] Donations and Grants	\$ 27,072	\$ 510	\$ -	\$ -
Fees from Business & Industry	\$ 4,134	\$ -	\$ -	\$ -
Tuition Payments from Localities	155,489	-	-	-
Revenue from the Commonwealth	93,903	-	-	-
Revenue from the Federal Government	-	-	-	-
[2] Sub-total Regional Adult Ed. Revenues	\$ 253,525	\$ -	\$ -	\$ -
[3] Federal Grant - Teaching American History	\$ 429,029	\$ 34,040	\$ -	\$ -
[4] <b>TOTAL REVENUES</b>	\$ 709,626	\$ 34,550	\$ -	\$ -
<b>EXPENDITURES:</b>				
[5] Chain of Checks	\$ 2,881	\$ 7,813	\$ 12,307	\$ 8,994
[6] At Risk/Low Income	-	346	164	75
[7] Teacher of the Year	-	4,072		
[8] Regional Adult Education	268,133	6,290	-	-
[9] Teaching American History	428,397	34,671	-	-
[10] <b>TOTAL EXPENDITURES</b>	\$ 699,411	\$ 53,192	\$ 12,471	\$ 9,069
[11] <b>Balance June 30</b>	<u>\$ 31,113</u>	<u>\$ 12,471</u>	<u>\$ 0</u>	<u>\$ 3,403</u>



## **Fiduciary Funds**

The school division maintains a private-purpose endowment fund and a private-purpose income fund. The endowment fund activity includes contributions and management expenses associated with the principal or corpus. The income fund activity includes miscellaneous restricted donations, interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The fund balance at June 30, 2015, is comprised of the following:

	<b>Private-Purpose Endowment Balance</b>	<b>Private-Purpose Income Fund Balance</b>
Armstrong Foundation Scholarship	\$ 227,862	\$(1,922)
Della Stine Scholarship	\$ 13,464	\$ 48
Axalta Scholarship	N/A	\$ 500
Bright Futures Program	N/A	\$ 8,097
Teacher of the Year	N/A	\$ 3,125
<b>Total</b>	<b>\$ 241,326</b>	<b>\$ 9,848</b>

### **Private-Purpose Endowment Funds**

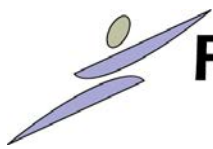
- Armstrong Foundation Scholarship Fund—This fund accounts for funds provided by the Armstrong Foundation. Earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools.
- Della Stine Scholarship—This fund accounts for funds provided by a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student who attended Dowell J. Howard Learning Center.

### **Private-Purpose Income Fund**

- The Armstrong Foundation, Della Stine, and Axalta Scholarship Funds are used for the restricted purpose of providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with resources that already exist in the community. Resources can be in the form of donations of money, supplies, or time.
- The Teacher of the Year award is presented each year during convocation. The recipient receives a plaque, a ring featuring the school division's logo, a Chromebook, and a spending account to be used for instructional materials, supplies, or travel.

Frederick County Public Schools  
**Fiduciary Funds**  
Year Ended June 30, 2015

		[a]	[b]	[c]	[d]
		<b>FY13-14 Private-Purpose Endowment</b>	<b>FY13-14 Private-Purpose Income</b>	<b>FY14-15 Private-Purpose Endowment</b>	<b>FY14-15 Private-Purpose Income</b>
[1]	<b>Balance July 1</b>	\$ 252,113	\$ 27	\$ 263,240	\$ 13,524
	<b>REVENUES:</b>				
[2]	Interest on Bank Accounts	\$ -	\$ 584	\$ -	\$ 613
[3]	Interest on Investments	1,878	-	-	-
[4]	Donations and Grants	13,464	20,005	-	16,117
[5]	Transfers from Other Funds	-	4,000	-	-
[6]	Investment Earnings	-	-	-	-
[7]	<b>TOTAL REVENUES</b>	\$ 15,343	\$ 24,589	\$ -	\$ 16,730
	<b>EXPENDITURES:</b>				
[8]	Scholarship Payments	\$ -	\$ 8,500	\$ -	\$ 14,000
[9]	Other Expenses	216	-	12,533	-
[10]	Other Operating Supplies	-	2,571	-	1,521
[11]	Instructional Supplies	-	-	-	2,747
[12]	Technology Hardware	-	-	-	2,128
[13]	Transfers to Other Funds	4,000	21	9,381	12
[14]	<b>TOTAL EXPENDITURES</b>	\$ 4,216	\$ 11,092	\$ 21,914	\$ 20,407
[15]	<b>Balance June 30</b>	<u>\$ 263,240</u>	<u>\$ 13,524</u>	<u>\$ 241,326</u>	<u>\$ 9,848</u>



# Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

**DATE:** September 8, 2015

**TO:** Cheryl Shiffler, Director of Finance – County of Frederick

**FROM:** Lisa K. Frye, Executive Director of Finance - FCPS

**SUBJECT:** **FY16 Budget Items for Consideration by the Board of Supervisors**

At their meeting, September 1, 2015, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following requests for FY2016 budget adjustments on the agenda for the County Finance Committee meeting scheduled for September 16, 2015.

**I. Budget adjustment for the school operating fund**

A FY2016 budget adjustment to the school operating fund is requested for \$123,737.04, which represents funds received during FY2015 and are to be used for their specified purposes including mentor teacher programs, algebra readiness program, and other miscellaneous purposes.

**II. Budget adjustment for school capital projects fund**

The school board is requesting a FY2016 budget adjustment to the school capital projects fund for \$314,746.72, which represents the total of the un-obligated surplus in the school operating fund. Approval of this request will provide appropriation for the purchase of replacement school buses.

C: David T. Sovine, Ed.D., Superintendent  
Brenda G. Garton, County Administrator

# COUNTY OF FREDERICK

Year Ended June 30, 2015



# WHAT ARE THE COUNTY'S YEAR-END GENERAL FUND NUMBERS?

○ Actual Revenues	\$148,428,148
○ Actual Expenditures	<u>\$142,795,301</u>
	\$5,632,847

Revenue and Expenditure detail on following slides



# BUDGETED REVENUE

	FY14 ACTUAL	FY15 BUDGETED	FY15 ACTUAL	FY15 VARIANCE
*Property Taxes	94,293,572	93,490,226	98,079,207	4,588,981
Other Local Taxes	31,369,406	30,213,611	32,314,793	2,101,182
Permits / Fees	1,338,782	1,248,473	1,856,413	607,940
Fines / Forfeitures	368,396	346,000	409,179	63,179
Rev. from Use of Prop.	155,718	138,077	189,871	51,794
Charges for Services	2,099,935	2,383,434	2,356,455	(26,979)
Miscellaneous	304,021	191,088	231,321	40,233
Recovered Costs	3,533,122	1,619,205	3,112,342	1,493,137
State / Fed	9,976,556	9,262,395	9,878,567	616,172
<b>TOTALS</b>	<b>143,439,508</b>	<b>138,892,509</b>	<b>148,428,148</b>	<b>9,535,639</b>

\*Includes reimbursement for PPTRA.

# PROPERTY TAXES

	FY 14 ACTUAL	FY 15 BUDGETED	FY 15 ACTUAL	FY 15 VARIANCE
Real Estate	45,894,827	45,800,000	46,468,445	668,445
Public Service	1,973,794	2,200,000	2,206,405	6,405
Personal Property	39,010,200	38,850,000	41,327,007	2,477,007
Machinery and Tools	5,749,474	5,220,226	6,464,875	1,244,649
Penalties / Interest	1,334,063	1,100,000	1,324,331	224,331
Admin Fees - Treasurer	331,214	320,000	288,144	(31,856)
<b>TOTALS</b>	<b>94,293,572</b>	<b>93,490,226</b>	<b>98,079,207</b>	<b>4,588,981</b>

\*Includes state reimbursement for PPTRA.

# OTHER LOCAL TAXES

	FY14 ACTUAL	FY15 BUDGETED	FY15 ACTUAL	FY15 VARIANCE
Sales Tax	12,081,490	11,500,000	12,190,553	690,553
Communications Tax	1,358,270	1,300,000	1,346,402	46,402
Utility Taxes	3,137,815	2,950,000	3,184,821	234,821
Business License	5,993,996	5,950,000	6,426,613	476,613
Motor Vehicle Decals	2,367,696	2,175,000	2,419,215	244,215
Bank Stock & Franchise	448,167	340,000	482,124	142,124
Taxes on Wills & Recordation	1,154,855	1,325,611	1,216,676	(108,935)
Meals & Room Taxes	4,786,113	4,630,000	5,006,479	376,479
Street Lights/Star Fort Fees	41,004	43,000	41,910	(1,090)
<b>TOTALS</b>	<b>31,369,406</b>	<b>30,213,611</b>	<b>32,314,793</b>	<b>2,101,182</b>





# PERMITS / FEES

	FY14 ACTUAL	FY15 BUDGETED	FY15 ACTUAL	FY15 VARIANCE
Dog License	44,438	41,000	43,031	2,031
Land Use Application Fees	4,800	4,800	7,400	2,600
Development Review Fees	345,891	389,563	454,778	65,215
Building Permits	718,729	515,700	991,370	475,670
Transfer fees	2,525	3400	2,752	(648)
Electrical Permits	75,979	82,510	116,657	34,147
Plumbing Permits	11,749	20,630	24,374	3,744
Mechanical Permits	51,337	68,760	79,268	10,508
Sign Permits	3,668	2,500	2,870	370
Permits – Fire and Rescue	1,690	1,610	2,050	440
Land Disturbance Permits	65,740	117,000	119,090	2,090
2% State Fees	9,286	0	11,073	11,073
Transfer Develop. Rights	2,350	0	900	900
Septic Hauler/Sewage Install.	600	1000	800	(200)
<b>TOTALS</b>	<b>1,338,782</b>	<b>1,248,473</b>	<b>1,856,413</b>	<b>607,940</b>

# UNSPENT BUDGETED EXPENDITURES

## BY CATEGORY

	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Administration	9,386,137	9,746,466	9,266,031	480,435
Judicial	2,079,056	2,450,706	2,152,812	297,894
Public Safety	28,098,641	31,492,332	29,066,554	2,425,778
Public Works	4,168,001	4,346,822	3,866,484	480,338
Health / Welfare	6,628,243	7,557,985	7,405,602	152,383
Community College	56,493	56,000	56,000	0
Parks, Rec. & Cultural	5,000,981	5,948,990	5,425,379	523,611
Community Development	3,389,330	2,988,577	2,895,335	93,242
Transfers	78,544,495	83,846,062	82,661,104	1,184,958
<b>TOTAL</b>	<b>137,351,377</b>	<b>148,433,940</b>	<b>142,795,301</b>	<b>5,638,639</b>

Detail presented on following pages.

# BUDGETED EXPENDITURES

## BY DEPARTMENT

ADMINISTRATION	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Board of Supervisors	236,873	444,603	423,668	20,935
County Administrator	608,991	741,875	691,054	50,821
County Attorney	228,949	247,786	257,516	(9,730)
Human Resources	311,105	329,939	325,673	4,266
Independent Auditor	63,500	66,000	63,500	2,500
Comm. of Revenue	1,164,960	1,249,103	1,217,976	31,127
Reassessment	153,088	211,309	170,510	40,799
Treasurer	1,099,543	1,236,856	1,167,360	69,496
Finance	719,538	794,562	755,044	39,518
IT /GIS	1,392,951	1,239,870	1,156,352	83,518
MIS	488,935	548,579	521,277	27,302
Other	2,687,588	2,314,774	2,271,591	43,183
Electoral Board	83,279	155,479	94,438	61,041
Registrar	146,837	165,731	150,072	15,659
<b>SUBTOTAL</b>	<b>9,386,137</b>	<b>9,746,466</b>	<b>9,266,031</b>	<b>480,435</b>

# BUDGETED EXPENDITURES

## BY DEPARTMENT

JUDICIAL	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Circuit Court	56,589	66,300	63,431	2,869
Gen. District Court	11,497	16,226	15,325	901
J&D Court	13,557	19,968	15,400	4,568
Clerk	640,686	770,390	649,014	121,376
Law Library	10,748	12,000	10,287	1,713
Comm. Attorney	1,243,437	1,436,072	1,293,040	143,032
Victim Witness	102,542	129,750	106,315	23,435
<b>SUBTOTAL</b>	2,079,056	2,450,706	2,152,812	297,894



# BUDGETED EXPENDITURES

## BY DEPARTMENT

PUBLIC SAFETY	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Sheriff	11,688,811	12,886,060	11,610,856	1,275,204
Vol. Fire Depts.	878,192	1,195,536	987,581	207,955
Ambul. / Rescue	737,392	395,200	395,029	171
Jail / Juv. Detention	4,862,277	5,467,925	5,302,907	165,018
Juvenile Court	121,287	162,267	149,980	12,287
Inspections	1,084,946	1,185,189	1,122,691	62,498
Fire & Rescue	7,379,101	8,803,332	8,262,274	541,058
Public Comm.	1,346,635	1,396,823	1,235,236	161,587
<b>SUBTOTAL</b>	28,098,641	31,492,332	29,066,554	2,425,778



# BUDGETED EXPENDITURES

## BY DEPARTMENT

PUBLIC WORKS	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Road Admn.	13,279	32,500	19,987	12,513
Street Lights/Star Ft	36,094	43,000	38,120	4,880
Engineering	338,548	392,638	352,289	40,349
Refuse Collection	1,500,737	1,321,633	1,182,547	139,086
Refuse Disposal	328,772	375,000	330,982	44,018
Litter Control Grant	6,351	39,384	25,705	13,679
Maintenance Admn.	537,885	617,161	540,251	76,910
County Ofc. Bldg.	878,044	924,624	846,493	78,131
Animal Shelter	528,291	600,882	530,110	70,772
<b>SUBTOTAL</b>	4,168,001	4,346,822	3,866,484	480,338



# BUDGETED EXPENDITURES

## BY DEPARTMENT

HEALTH/WELFARE	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Local Health Dept.	301,959	301,000	301,000	0
Ch. 10 Board	318,263	318,000	318,000	0
Social Services	5,449,958	6,358,985	6,225,349	133,636
Area on Aging	60,930	60,000	60,000	0
Prop. Tax Relief	497,133	520,000	501,253	18,747
<b>SUBTOTAL</b>	<b>6,628,243</b>	<b>7,557,985</b>	<b>7,405,602</b>	<b>152,383</b>



# BUDGETED EXPENDITURES

## BY DEPARTMENT

COMMUNITY COLLEGE	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Community College	56,493	56,000	56,000	0
<b>SUBTOTAL</b>	56,493	56,000	56,000	0

PARKS, REC & CUL	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Parks/Rec. Admn.	534,136	609,279	607,026	2,253
Parks Maintenance	1,494,662	1,842,349	1,570,784	271,565
RecCtr/Playgrnds	1,426,779	1,718,933	1,562,262	156,671
Clearbrook Park	349,561	439,707	387,820	51,887
Sherando Park	369,793	476,057	434,822	41,235
Regional Library	826,050	862,665	862,665	0
<b>SUBTOTAL</b>	5,000,981	5,948,990	5,425,379	523,611



# BUDGETED EXPENDITURES

## BY DEPARTMENT

COMMUNITY DEV	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
Planning	1,009,298	1,132,824	1,053,978	78,846
EDC	2,125,344	1,569,223	1,569,223	-
Zoning Board	2,859	6,368	1,406	4,962
Building Appeals	0	550	103	447
NSV Reg. Comm.	43,622	44,085	44,085	-
Soil & Water	7,650	7,000	7,000	-
Agriculture	200,557	228,527	219,540	8,987
<b>SUBTOTAL</b>	<b>3,389,330</b>	<b>2,988,577</b>	<b>2,895,335</b>	<b>93,242</b>



# BUDGETED EXPENDITURES

## BY DEPARTMENT

TRANSFERS	FY15 AMENDED			
	FY14 ACTUAL	BUDGET	FY15 ACTUAL	FY15 VARIANCE
School Transfers	75,709,276	80,734,871	79,720,203	1,014,668
County Debt & Unemployment Claims	2,367,570	2,077,111	1,905,887	171,224
Other	467,649	1,034,080	1,035,014	(934)
<b>SUBTOTAL</b>	78,544,495	83,846,062	82,661,104	1,184,958
<b>GRAND TOTAL</b>	137,351,377	148,433,940	142,795,301	5,638,639



# GENERAL FUND UNRESERVED FUND BALANCE

**\$41.5 million**

(Includes a reduction of \$7.3 used to balance FY 2016 budget and FY 2016 supplemental appropriations to date.)

Do we want to revisit FY 16 Capital Budget unfunded requests?





# FREDERICK COUNTY SHERIFF'S OFFICE

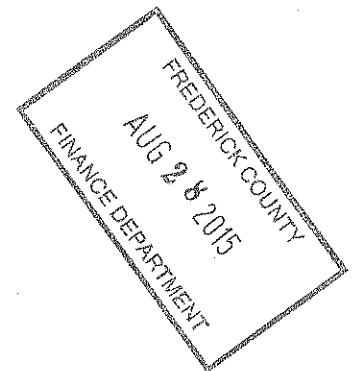
ROBERT T. WILLIAMSON  
Sheriff



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 : Reimbursement  
DATE : August 27, 2015

Attached please find checks from the U. S. Immigration & Customs Enforcement totaling \$697.88. This amount represents reimbursement for hotel expenses during an investigation. We are requesting this amount to be posted to revenue line 10FL 3-010-019110-0058. A copy of this memo will be sent to Finance for appropriation.

Thank you

RTW/adl

Cc: Finance – please appropriate to 3102-5506-000-000

C.S. 8/28/15

1048

U. S. IMMIGRATION & CUSTOMS ENFORCEMENT  
601 WEST 26TH STREET RM700  
NEW YORK, NY 10001

DATE August 17, 2015 1-2 217  
210

*Frederick County Sheriffs Office*  
PAY TO THE ORDER OF  
*Six Hundred Ninety Seven & 88/100*

\$697.88

DOLLARS Security Features  
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FOR



# 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 : Reimbursement  
DATE : August 27, 2015

Attached please find checks from the Circuit Court of Virginia totaling \$313.70. This amount represents reimbursement for extraditions conducted in July. We are requesting this amount to be posted to revenue line 10FL 3-010-019110-0058. A copy of this memo will be sent to Finance for appropriation.

Thank you

RTW/adl

Cc: Finance – please appropriate to 3102-5506-000-001

C.S. 8/28/15

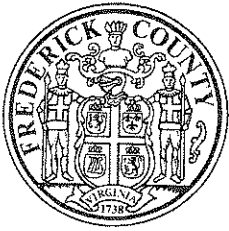
THE BACK OF THIS CHECK CONTAINS A SECURITY MARK. DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY BUILDING BELOW IS PRESENT  
THE FACE OF THIS DOCUMENT HAS A MULTI-COLORED BACKGROUND AND MULTIPLE SECURITY FEATURES

**Commonwealth of Virginia** PAY ONLY \$\*\*\*\*\*313\*70 73756863  
CIRCUIT COURTS 08/05/2015 CHECK NUMBER 50677467

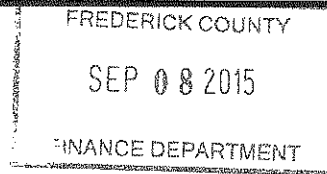
PAY TO THE ORDER OF PATRICK A. SAVILLE  
FREDERICK CO SHERIFF'S OFFICE  
1080 COVERSTONE DR  
WINCHESTER VA 22602

PAY THIS AMOUNT \$\*\*\*\*\*313\*70  
VOID AFTER ONE YEAR

66-156/531 WELLS FARGO BANK, N.A. *M. General*  
Treasurer of Virginia



COUNTY of FREDERICK



Parks and Recreation Department  
540-665-5678  
FAX: 540-665-9687  
www.fcprd.net  
e-mail: fcprd@fcva.us

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# MEMO

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**To:** Finance Committee  
**From:** Jon Turkel, Park and Stewardship Planner *MT*  
**Through:** Jason Robertson, Parks and Recreation Director *JR*  
**Subject:** Transfer of Funds  
**Date:** September 3, 2015

The amount of \$2,000 was received from the Virginia Propane Gas Association for the conversion of two park mowers to use propane fuel.

Parks and Recreation is requesting these funds be transferred from Donations (018990-003) to Vehicle and Powered Equipment Supplies (4-010-71090-5408-000-000 (\$1,000 Clearbrook Park)) and (4-010-071100-5408-000-000 (\$1,000 Sherando Park)) for the conversion.

*C.S. 9/9/15*



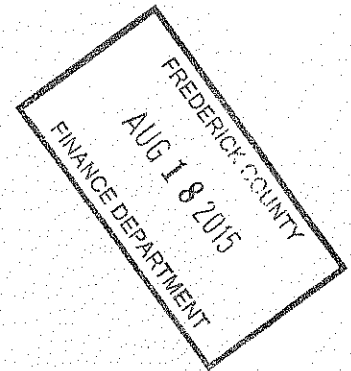
COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

Dennis D. Linaburg  
Fire Chief

MEMORANDUM



**TO:** Cheryl Shiffler, Director  
Finance Department

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

**SUBJECT:** Request for Carry Forward

**DATE:** August 13, 2015

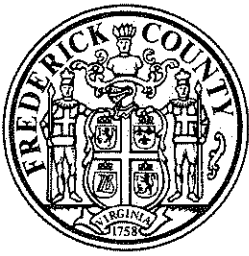
The Fire and Rescue Department is requesting a FY15 fund carry forward of \$40,000 from line item 35050-5408-000, Vehicle & Powered Equipment to the same line item in the FY16 budget. These funds will be used for outfitting three new vehicles purchased at the end of FY15.

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

DDL:msn  
CC: file

6/30/15 balance \$ 43,022





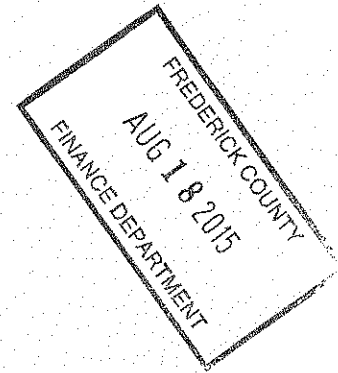
COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

Dennis D. Linaburg  
Fire Chief

MEMORANDUM



**TO:** Cheryl Shiffler, Director  
Finance Department

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

**SUBJECT:** Request for Carry Forward

**DATE:** August 13, 2015

The Fire and Rescue Department is requesting a FY15 fund carry forward of \$64,000 from line item 35050-5410-000, Uniforms & Wearing Apparel to the same line item in the FY16 budget. These funds will be used for outfitting ten new employees.

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

DDL:msn  
CC: file

6/30/15 balance \$69,565

**PROPOSAL PREPARATION & PROPOSAL SUBMISSIONS**

**All applications must be completed and received, either via e-mail or by hard copy delivery, by December 8, 2014 at 5:00 p.m.**

Applications may be submitted electronically to [jplace@fcva.us](mailto:jplace@fcva.us) if the organization is able to submit the application, including required attachments, **preferably as a single electronic file**. Electronic submissions (a completed application that is signed and scanned into a single document) must be in the same format as hard copy submissions and submitted by **December 8, 2014 at 5:00 p.m.** Hard-copy submittals may be delivered by the same **December 8, 2014 at 5:00 p.m.** deadline to the address below:

Attn: Jennifer L. Place, Risk Manager/Budget Analyst  
 County of Frederick, Virginia  
 Finance Department  
 107 North Kent Street  
 Winchester, VA 22601

**A. Agency Information**

Agency Name	Northern Shenandoah Valley Regional Comm.	Agency Email	
Agency Address	400 Kendrick Lane - Suite E		
Agency Phone	+1 (540) 636-8800	Agency Fax	None
Website	NSVregion.org	Federal Tax ID #	54-0891526
Contact Person	Martha Shickle	Job Title	Executive Director
Contact Email	mshickle@nsvregion.org	Contact Phone	+1 (540) 636-8800
Funding Request Amount	<del>101,106.59</del> Membership Request = 45,301.48		
Signature of Authorized Individual	<i>Martha Shickle</i>		

\*By signing this document you agree that you are in compliance with all local, state, and federal laws.

FY 2016 Funding = 44,085.00  
 Difference = 1,216.48

**B. General Information. Responses may not exceed a total of two pages for all questions in this section.**

1. Mission
2. Year Founded
3. Years operating in Frederick County providing described services
4. Major agency milestones
5. Unduplicated clients/individuals served between July 1, 2013 and June 30, 2014

## Financial Information

	FY13	FY 14	FY 15	FY 16 Requested/ Planned
<b>FUNDING SOURCES</b>				
County of Frederick Budget Appropriation	\$43,622.00	\$43,622.00	\$44,085.00	\$101,107.00
Other Local Governments	\$85,225.00	\$85,224.00	\$85,540.00	\$237,163.00
Federal Governments	\$863,140.00	\$1,102,581.00	\$298,562.00	\$497,261.00
Fundraising	\$2,750.00	\$5,000.00	\$6,000.00	\$6,000.00
Other Funding	\$536,849.00	\$970,272.00	\$1,931,715.00	\$354,699.00
<b>TOTAL</b>	<b>\$1,531,586.00</b>	<b>\$2,206,699.00</b>	<b>\$2,365,902.00</b>	<b>\$1,196,230.00</b>
Frederick County Funds as a % of total funding sources	3%	2%	2%	8%
<b>BUDGET</b>				
<b>PERSONNEL</b>				
Salaries and Wages	\$467,300.00	\$492,208.00	\$500,000.00	\$490,000.00
Fringe Benefits	\$165,135.00	\$179,555.00	\$174,000.00	\$163,036.00
<b>TOTAL PERSONNEL</b>	<b>\$632,435.00</b>	<b>\$671,763.00</b>	<b>\$674,000.00</b>	<b>\$653,036.00</b>
<b>OPERATIONS</b>				
Occupancy (rent/lease/mortgage)	\$18,000.00	\$20,250.00	\$25,500.00	\$25,500.00
Telecommunications	\$5,000.00	\$5,000.00	\$8,000.00	\$8,000.00
Postage	\$1,000.00	\$700.00	\$700.00	\$700.00
Printing/Copying	\$10,000.00	\$9,000.00	\$8,500.00	\$8,500.00
Equipment Purchase/Lease and Maintenance	\$3,500.00	\$5,000.00	\$5,000.00	\$5,000.00
Travel	\$18,500.00	\$20,000.00	\$27,500.00	\$27,500.00
Professional Development	\$7,500.00	\$7,000.00	\$8,735.00	\$8,500.00
Office Supplies	\$6,000.00	\$4,000.00	\$3,500.00	\$3,500.00
Prof. Services (legal, accounting, fundraising, consultant)	\$120,960.00	\$180,000.00	\$411,000.00	\$132,155.00
Dues and Subscriptions	\$5,000.00	\$7,500.00	\$12,025.00	\$12,250.00
Other	\$61,760.00	\$1,275,841.00	\$1,151,845.00	\$1,610,626.00
<b>TOTAL OPERATIONS</b>	<b>\$1,522,090.00</b>	<b>\$2,206,054.00</b>	<b>\$2,336,305.00</b>	<b>\$1,842,231.00</b>
<b>CAPITAL PROJECTS</b>				
<b>TOTAL BUDGET</b>	<b>\$1,522,090.00</b>	<b>\$2,206,054.00</b>	<b>\$2,336,305.00</b>	<b>\$1,842,231.00</b>

**Frederick County, Virginia  
Funding Request  
FY 2015**

**B. General Information. Responses may not exceed a total of two pages for all questions in this section.**

1. *Mission:* The Northern Shenandoah Valley Regional Commission (NSVRC) is authorized under VA Code Section 15.2. Planning District Commissions are public bodies, the purpose of which to "encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The cooperation resulting is intended to facilitate the recognition and analysis of regional opportunities and take account of regional influences in planning and implementing public policies and services. Functional areas warranting regional cooperation may include, but shall not be limited to: (i) economic and physical infrastructure development; (ii) solid waste, water supply and other environmental management; (iii) transportation; (iv) criminal justice; (v) emergency management; (vi) human services; and (vii) recreation."
2. *Year Founded:* NSVRC was established through execution of a charter agreement among the founding jurisdictions dated May 10, 1970.
3. *Years operating in Frederick County providing described Services:* Frederick County was a charter member and has been part of the NSVRC since 1970.
4. *Major agency milestones:* The NSVRC has adapted over the years providing a variety of services authorized under Virginia Code. Most recent projects in Frederick County include:
  - 2013 Submission of the regional Recycling Rate Report to DEQ (including Frederick County)
  - 2012 funding from the VA Department of Emergency Management for acquisition of generator hookup equipment for Frederick County
  - Ongoing planning and project management through the Rural Long Range Transportation planning program funded by VDOT and housing and community development programs (including HOME & NSP HUD and DHCD).
  - 2013 application (successful) and administration of funds through the SAFER grant program to promote volunteerism in local fire and rescue companies serving Clarke and Frederick Counties and the City of Winchester.
5. *Unduplicated clients/individuals served between July 1, 2013 and June 30, 2014:*
6. *Number of households served between July 1, 2013 and June 30, 2014:*
7. *Number of unduplicated clients/individuals that are Frederick County residents:*

NSVRC is a regional planning organization that supports local governments and state agencies in developing efficient delivery of services and effective planning in a variety of areas. Typically, NSVRC does not work directly with individuals. However, partnerships developed with the NSVRC have led to significant funding for organizations that support housing and community development needs. Organizations that serve Frederick County include, though not limited to: AIDS Response Effort, Blue Ridge Housing Network, Community Housing Partners, Help with Housing, Northwestern Community Services, and Faithworks. These organizations receive funding through NSVRC to support their organizations' mission to meet community needs.

In addition to these organizations, the NSVRC works with a number of local and regional organizations that serve Frederick County to enhance services and bring resources to the community. These include: the Lord Fairfax Soil and Water Conservation District, Frederick Economic Development Authority, the Lord Fairfax Small Business Development Center, Shenandoah University and Lord Fairfax Community College. NSVRC partners with these organizations to identify partnerships and programming opportunities to enhance access to information and resources among organizations and citizens.

**C. Agency Services. Respond to each of the following items. Responses may not exceed a total of 5 pages for all questions in this section.**

1. *Please provide a brief description of the services provided in Frederick County, including:*
  - a. *Program activity and description:* NSVRC provides core services to localities in the region including Hazard Mitigation Planning, Housing and Community Development planning and project management, Natural Resource Planning and Urban & Rural Transportation Planning. Frederick County is a recipient of services and support through each of these program areas and is represented on NSVRC committees including the Hazard Mitigation Planning Steering Committee, the regional Housing and Community Services Policy Board, the Solid Waste Management Technical Committee, Natural Resources Advisory Committee, the WinFred Metropolitan Planning Organization and the Rural Transportation Planning Technical Committee. In addition to regional programs, NSVRC is available to assist the County with a variety of localized technical assistance activities at the request of the jurisdiction.
  - b. *How many years you have provided the service and client service numbers for the last three years.* NSVRC has provided the same (or comparable) core services to its member jurisdictions since its Charter in 1970. NSVRC currently has 13 member jurisdictions including the City of Winchester, Counties of Clarke, Frederick, Page, Shenandoah and Warren, and the Towns of Berryville, Front Royal, Luray, Middletown, Stephens City, Strasburg and Woodstock. The NSVRC also provides staff support to the WinFred MPO.
  - c. *The achievement of target goals.* NSVRC has operated in a sound manner for the last several years and been increasingly responsive to local jurisdiction needs. NSVRC has been effective in grant seeking and identification of new revenue sources to accomplish a variety of non-locally funded projects. NSVRC is in good standing with its funding agency partners, including those who fund the WinFred MPO.
2. *Please describe the method of measuring target goals.* Each Spring, the NSVRC establishes an annual work program that guides staff activities in the coming Fiscal Year. The Work Program is constrained by actual funding awarded (or anticipated) for operation of programs. Core programs include Hazard Mitigation, Housing and Community Development, Natural Resources and Transportation. The NSVRC and WinFred MPO annual work programs also identify special local technical assistance projects slated for the fiscal year. These projects are identified throughout the year in response to locality requests. Program accomplishments are assessed based on the metrics provided by funding partners. Additionally, program accomplishments are assessed by the jurisdictions who participated in the programs based on whether the project or program was meaningful and/or met a goal of the locality.

3. *Please explain your collaborations with other agencies within Frederick County (including County Departments) who may provide similar or related programs.* NSVRC actively works with the following County departments:

- |                                  |   |
|----------------------------------|---|
| - Administration                 | - Planning & Development                          |
| - Economic Development Authority | - Public Works (Engineering, Landfill, Recycling) |
| - Fire and Rescue                | - Social Services                                 |
| - Information Technology & GIS   |   |

NSVRC also works closely with the Town of Stephens City and the City of Winchester in addition to County staff for WinFred MPO administration.

4. *Please explain the positive impacts your services will have on Frederick County.* The primary objective for NSVRC is to identify cost saving opportunities for partnership to meet state and federal program requirements and opportunities. NSVRC leverages partnerships among jurisdictions to qualify for additional funding for projects and to streamline costs associated with required communication, documentation and compliance with state and federal agencies. The purpose of the WinFred MPO is to provide planning support and services to the urbanized areas of the region in preparation for transportation related improvements. NSVRC assists the County, City and Town in planning for future transportation needs over 30 year time horizon.

5. *What changes have been made within your agency from the previous year (including the increase in clients) and what are your goals for this year? Please indicate if there have been none.* NSVRC initiated a strategic planning process in 2012 which concluded in fall, 2013. The process began with a regional assessment that included a survey of member localities, stakeholders and partners to determine the perception of the Commission and program effectiveness throughout the region. Following the survey, the Commission reviewed results and established priorities for moving forward to best serve the needs in the region. In FY 2016, NSVRC will continue to pursue the goals identified in the strategic planning process. These goals include continued support for existing programs, establishment of a committee structure for the Commission that better integrates technical work with policy objectives, and cultivation of opportunities to support local and regional needs in the areas of Natural Resources, Tourism and programs that support economic viability in the region. This year's request includes an additional special assessment to support Natural Resources planning activities- specifically related to Water Supply and Quality planning.

6. *Please describe specifically how you will use Frederick County funds identifying at least three measurable goals.* Funding provided by Frederick County and all member and participating jurisdictions will be allocated to projects as follows: 27% to support Transportation Programs (including Rural and Urban Planning, Transportation Demand Management); 37% to support Natural Resources and Solid Waste Planning (including the special water assessment); 4% to support Hazard Mitigation; 15% to support Community Development and Housing Programs;

and 17% to support local technical assistance and regional projects (including GIS and data analysis, grant review and writing and other support activities).

The Frederick County request is comprised of local member dues (\$0.58 per capita); Solid Waste Management Program (\$0.135 per capita); Special Water Assessment (\$0.15 per capita) and MPO Planning Program (5% of the total allocation).

Three goals are as follows:

- Use County Funds to leverage existing and new grant opportunities to support regional goals
- Use County funds to provide local technical assistance to Frederick County and surrounding regions to meet state and federal mandates related to water supply and quality planning and other natural resources issues
- Use County funds to leverage urban transportation funding available through the MPO program

7. *Describe how your agency utilizes volunteer services.* To date, NSVRC has not utilized volunteer services on an ongoing basis. NSVRC and the WinFred MPO do utilize expertise from the community by partnering with community member appointees who serve on the various committees of the NSVRC and MPO.
8. *When was your agency's last financial audit? If your organization has not been audited, explain why. Please provide copy of latest audit.* See attached FY 2014 Audit Report.
9. *For currently funded agencies only: What would the impact be if Frederick County eliminates its contribution to your agency?* NSVRC would be unable to match its current transportation grant awards and would be constrained in its ability to provide services to the County as a member locality.
10. *For currently funded agencies only: Explain how your organization uses Frederick County funding as leverage to obtain funding from other sources and what other efforts you make to obtain funding.* In FY 2014, the NSVRC used each \$1 local contributions to raise an additional \$5 in additional funding in support of regional programs and local technical assistance. NSVRC uses local contributions to match state and federal grant sources to provide its core services. In most years, 80% of local contributions are matched to other grant sources, while the remaining 20% is used for direct technical support and operations of the Commission.





**NORTHERN SHENANDOAH VALLEY  
REGIONAL COMMISSION**

400E Kendrick Lane  
Front Royal VA 22630  
Phone: 540-636-8800  
Fax: 540-635-4147  
www.NSVregion.org

**December 3, 2014**

**OFFICERS**

Dennis M. Morris  
Chairman

John R. Riley, Jr.  
Vice Chairman

Nora Belle Comer  
Secretary/Treasurer

Martha Shickle  
Executive Director

**COMMISSIONERS**

**CLARKE COUNTY**  
Bev McKay  
Brandon Stidham\*

**FREDERICK COUNTY**  
Charles S. DeHaven, Jr.  
Eric R. Lawrence  
John R. Riley, Jr.\*  
Robert Heas

**PAGE COUNTY**  
Nora Belle Comer\*  
D. Keith Guzy, Jr.  
David Wiatrowski

**SHENANDOAH  
COUNTY**  
Brandon Davis  
Conrad Helsley  
Dennis M. Morris\*

**WARREN COUNTY**  
Daniel J. Murray, Jr.  
Richard H. Traczyk  
John E. Vance\*

**BERRYVILLE**  
Mayor Wilson Kirby

**FRONT ROYAL**  
Daryl L. Funk  
Jeremy F. Camp

**LURAY**  
Jerry Schiro

**MIDDLETOWN**  
Thomas Simon

**STRASBURG**  
Robert Baker

**STEPHENS CITY**  
Martha W. Dilg

**WINCHESTER**  
Evan H. Clark  
John Tagnessi  
Timothy A. Youmans\*

**WOODSTOCK**  
Jacqueline Lambert

\*denotes Executive  
Committee Member

**John Riley  
Frederick County Administrator  
107 North Kent Street  
Winchester, VA 22601**

**RE: Fiscal Year 2016 Budget Request**

**Dear Mr. Riley:**

Since 1970 the Northern Shenandoah Valley Regional Commission has partnered with its member localities, overcoming hurdles and challenges together through regional collaboration. Despite increasing state and federal mandates over the years, the Commission has maintained a per capita rate of \$0.58 for member annual contributions since 2009 using the Census population estimation from 2011 for the last two consecutive fiscal years.

Solid Waste Assessments, which provide funding for preparation and annual submissions of the Regional Recycling Rate Report and review of the Northern Shenandoah Solid Waste Management Plan have also been levied using 2011 population figures at a per capita rate of \$0.135 for the last two years.

Fiscal year 2016 brings new major priorities which include preparation for the mandatory benchmark reporting under the Chesapeake Bay Total Maximum Daily Load Watershed Implementation Plan and review and update to the Northern Shenandoah Valley Regional Water Supply Plan. The Commission's last special assessment for water supply planning and development was imposed in fiscal year 2011. That assessment provided funding for the completion and submission of the original Northern Shenandoah Valley Regional Water Supply Plan to the Virginia Department of Environmental Quality in November 2011 on behalf of the twenty localities in the Region.

In an effort to ensure quality administration and the region's continued compliance with mandated programs, the Commissioners of the Northern Shenandoah Valley Regional Commission met to discuss per capita rate requests for Fiscal Year 2016. On November 20, 2014, a resolution establishing Fiscal Year 2016 Jurisdiction Assessments was adopted unanimously by the Board. (Please see enclosed copy.) This resolution maintains the member annual contribution per capita rate at \$0.58 and the solid waste assessment at \$0.135. The population estimate for 2011 will be updated to reflect the published Census population estimate from 2013 for the fiscal year beginning July 1, 2016. The adopted resolution also provides for a 2016 Water

Supply and Quality Planning special assessment of \$0.15 per capita using the 2013 population estimates. The chart enclosed illustrates the change in each of the three assessment totals for each jurisdiction and a combined annual resulting increase. These adjustments will provide the region with the ability to fund programs in the following manner:

Member Local Assessments will be distributed by core program area as follows:

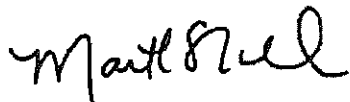
• Transportation Program Grant Matching -	\$ 53,566.60
• Housing and Community Development Leverage -	\$ 23,706.46
• Local Government Technical Assistance & Regional Programs -	\$ 30,000.00
• Regional Data Center Development -	\$ 10,000.00
• Natural Resource Programs Leverage -	\$ 7,500.00
• Hazard Mitigation Programs Leverage -	<u>\$ 7,500.00</u>
<b>TOTAL LOCAL ASSESSMENTS -</b>	<b>\$132,273.06</b>

The Solid Waste and Water Supply assessments will support a portion of the personnel costs for a Natural Resources Planner and the ability to implement the following:

- Administration to meet the Water Supply Planning mandate set forth under 9 VAC 25-780-120
- Support of regional cooperation through Commission strategic planning
- Administration to comply with the Bay TMDL Nutrient & Sediment Reductions Mandate
- Implementation of the "The River Matters Campaign" to meet MS4 obligations and promote regional tourism.
- Provision of general Stakeholder engagement and support of Natural Resource programs
- Submission of the 2016 Regional Recycling Rate Report and the Northern Shenandoah Solid Waste Management Plan
- Administration of the Regional Tire Operations Program
- Enhanced program support to member localities
- 

We appreciate the continued support your community provides to the Commission, especially in these financially viable times. Should you have any questions or concerns, please contact me at 540-636-8800 or [mshickle@nsvregion.org](mailto:mshickle@nsvregion.org).

Respectfully,



Martha Shickle  
Executive Director

Enclosures

Northern Shenandoah Valley Regional Commission  
Fiscal Year 2016 -- Proposed Annual Budget  
July 1, 2015 - June 30, 2016

PROGRAM REVENUES	Administrative Revenues					Total Administrative Revenues	Pass-Through Revenue	Funding Source	Notes
	Private	Local- Assessments	Local- Contracts	State	Federal				
<b>Administration</b>									
42002 DHCD Base Funding				\$ 72,932.16		\$ 72,932.16		State - DHCD	Planning District operating support per General Assembly- approved Sponsorships for Special Events & Meetings - to be requested Pass Through in support of Entrepreneur Café
46000 Commission Event Sponsorships	\$ 5,000.00					\$ 5,000.00		Private- Spring Dinner Sponsors	
xxxxx Entrepreneur Café, Event Fiscal Agent							\$ 10,000.00	Local- WCEDA	
<b>Transportation Programs</b>									
46100 TDM		\$ 42,268.00		\$ 169,070.00		\$ 211,338.00		State- DRPT; Local- Assessments	80/20 split- state/local- approved
46400 Rural Trans Plng		\$ 14,500.00		\$ 58,000.00		\$ 72,500.00		State- DRPT; Local- Assessments	80/20 split- state/local- approved
xxxxx Luray Bridge Project						\$ -			
46500 Urban Transportation Planning (MPO)			\$ 16,928.40	\$ 16,928.40	\$ 135,427.20	\$ 169,284.00	\$ 265,000.00	Federal, State, Local- FHWA, FTA, VDOT, DRPT	80/10/10 split- federal/state/local- approved
<b>Natural Resources Programs</b>									
49000 Natural Resources Base Funding		\$ 5,000.00				\$ 5,000.00		Local- Assessments	Local Member Assessments
xxxxx DEQ BMP Verification				\$ 23,450.00		\$ 23,450.00	\$ 18,245.00	State- DEQ	Dept of Environgmental Quality Grant- approved
xxxxx Water Planning- Special Assessment		\$ 34,208.55				\$ 34,208.55		Local- Assessments	Special Assessment adopted in 2014
47700 Solid Waste		\$ 30,787.70				\$ 30,787.70		Local- Assessments	Solid Waste Local Assessments
47450 Solid Waste - Regional Tire Operations Prg.			\$ 6,000.00			\$ 6,000.00		Local- Enterprise	RTOP Administration- annually renewed
<b>Hazard Mitigation Programs</b>									
49000 Hazard Mitigation Base Funding		\$ 10,000.00				\$ 10,000.00		Local- Assessments	Local Member Assessments
<b>Community Development</b>									
49000 Community Development Base Funding		\$ 6,500.00				\$ 6,500.00		Local- Assessments	Local Member Assessments
xxxxx Building Entrepreneurial Economies PG				\$ 3,750.00		\$ 3,750.00		State- DHCD	Planning Grant from Dept of Housing and Community Development- approved
xxxxx Building Collaborative Communities Capacity Building Grant		\$ 10,000.00		\$ 24,500.00		\$ 34,500.00	\$ 20,000.00	State- DHCD	Capacity Buiding Grant from Dept of Community Development- application due 7/31
45300 HOME Program Administration		\$ 5,000.00			\$ 45,000.00	\$ 50,000.00	\$ 450,000.00	Federal- HUD; Local- Assessments	Low Income Housing Program; 10% of pass thru available for Admin- approved
45350 Continuum of Care Lead Agency		\$ 2,500.00			\$ 7,500.00	\$ 10,000.00		Federal- HUD; Local- Assessments	Regional Continuum of Care Planning Funds; 50% approved
xxxxx Continuum of Care Planning- DHCD						\$ -			
xxxxx Housing Market Analysis	\$ 10,000.00	\$ 10,000.00				\$ 20,000.00	\$ 20,000.00	Private- VHDA; Local- Assessments	Virginia Housing Development Authority- application pending
45410 NSP - Neighborhood Stabilization Program					\$ 60,000.00	\$ 60,000.00	\$ 750,000.00	State- DHCD	Foreclosure Mitigation; 8% of pass thru available for Admin- approved
45150 Josephine City Neighborhood - CDBG		\$ 10,000.00				\$ 10,000.00		Local- Contract DHCD CDBG; Local- Assessments	Planning Grant Extension Awarded; add'l funds to complete the project
43077 Edinburg BDR Planning Grant		\$ 5,000.00	\$ 10,000.00			\$ 15,000.00		Local- Contract DHCD CDBG; Local- Assessments	Preliminary Award; Complete Planning Grant Pending
43077 Front Royal BDR Planning Grant		\$ 5,000.00	\$ 10,000.00			\$ 15,000.00		Local- Contract DHCD CDBG; Local- Assessments	Preliminary Award; Complete Planning Grant Pending
xxxxx Luray BDR Planning						\$ -			
<b>Local Technical Assistance</b>									
43090 Regional Procurement		\$ 1,000.00	\$ 2,500.00			\$ 3,500.00		Local- Contract	Local Government Procurement/ Contract Admnistration
xxxxx Warren County Buildout Project		\$ 5,500.00				\$ 5,500.00		Local- Assessments	Local Member Assessments
xxxxx Town of Boyce Website Support			\$ 3,500.00			\$ 3,500.00		Local- Contract	Local Contract- Approved
43350 Comprehensive Planning Updates- Stanley			\$ 10,000.00			\$ 10,000.00		Local- Contract	Local Contract- Approved
43110 Toms Brook Planning Support			\$ 15,000.00			\$ 15,000.00		Local- Contract	Local Contract- Approved
43250 Page County Broadband Authority Admin Support			\$ 15,000.00			\$ 15,000.00		Local- Contract	Local Contract- Approved
<b>FYE 2016 TOTAL BUDGETED:</b>	<b>\$ 15,000.00</b>	<b>\$ 197,264.25</b>	<b>\$ 88,928.40</b>	<b>\$ 368,630.56</b>	<b>\$ 247,927.20</b>	<b>\$ 917,750.41</b>	<b>\$ 1,533,245.00</b>		
<b>FYE 2016 TOTAL BUDGETED REVENUE:</b>						<b>\$</b>	<b>2,450,995.41</b>		

	Indirect Pool	Fringe Pool	Direct Program Charges	Total Budgeted Expenditures	Variance from FY 2015	Notes
EXPENSES						
62300 Accounting Expense	\$1,000.00		\$8,000.00	\$9,000.00	\$500.00	Annual audit expenses
60000 Advertising / Marketing	\$1,150.00		\$93,988.00	\$95,138.00	\$0.00	TDM Program Marketing, Event Support & Program Public Notices
60100 Banking Fees	\$1,750.00			\$1,750.00	\$0.00	Payroll direct deposit fees
60200 Building Lease & Loan Expense - Full FY	\$25,500.00			\$25,500.00	\$0.00	Lease Agreement & Build Out Costs
62700 Building Maintenance - Office Cleaning	\$3,500.00			\$3,500.00	\$0.00	Cleaning, equipment repairs, etc.
60250 Business Insurances & Work Comp. per FY16 VML Quote	\$3,982.00	\$ 682.00	\$1,982.00	\$6,646.00	(\$641.00)	Includes RTOP property insurance and Workers' Comp.
60300 Computer Software / Licenses	\$11,076.00		\$500.00	\$11,576.00	\$1,346.00	GMS, File Back Up, GIS, Adobe InDesign, etc
60400 Communications	\$7,250.00		\$750.00	\$8,000.00	\$0.00	Telephones & Internet
60500 Conference Registrations & Training	\$3,425.00		\$3,160.00	\$6,585.00	(\$2,150.00)	Annual conference & training attendance
60600 Consulting Services NSVRC /MPO, etc.	\$5,000.00		\$323,245.00	\$328,245.00	\$218,835.00	Board Development, MPO, VA Tech, Housing Needs Assessment & BCC Partnership
60700 Contractual Services -HOME/NSP			\$1,200,000.00	\$1,200,000.00	(\$569,998.00)	Housing and Community Development Pass Thru Funding
61200 Copier Lease Expense	\$2,000.00		\$6,000.00	\$8,000.00	\$0.00	Xerox Copies
61400 Dues & Memberships	\$7,375.00		\$4,875.00	\$12,250.00	\$225.00	Professional and Organizational Membership fees
50800 Employer Insurance Expense (Medical)		\$ 83,213.84		\$83,213.84	(\$6,786.16)	Health and Short-Term Disability-Commission portion only
61500 Equipment & Furniture Purchases	\$2,500.00			\$2,500.00	(\$2,500.00)	Replacement computers/peripheral replacement
62600 IT-Informational Technical Services	\$1,500.00			\$1,500.00	(\$2,000.00)	IT Support- Outsourced
62500 Legal Fees Expense	\$5,000.00			\$5,000.00	\$0.00	Personnel, other legal fees
61700 Meeting Expenses / Refreshments	\$8,500.00		\$500.00	\$9,000.00	\$1,500.00	Commission dinners, Workshops/Committee meetings - Offset by Sponsorships \$7,500
61800 Miscellaneous	\$2,000.00		\$11,000.00	\$13,000.00	\$10,000.00	Unexpected Expenses; generally offset by a new revenue source
61900 Office Supplies	\$3,300.00		\$200.00	\$3,500.00	\$0.00	General office supplies
50000 Payroll Expense - Salaries	\$228,402.56		\$269,082.44	\$497,485.00	\$17,483.00	Gross Payroll (1.7% COLA at 7/1 & Merit Pool at 1/1)
50600 Payroll FICA taxes - Employer Share / Employment taxes		\$ 40,246.40		\$40,246.40	\$246.40	7.65% of estimated Gross Payroll plus employment taxes at current rate
62100 Postage and Shipping	\$200.00		\$800.00	\$1,000.00	\$300.00	U.P.S. , Federal Express, USPS expenses
62200 Printing (Outsourced)			\$250.00	\$250.00	(\$4,215.00)	Outsourced printing costs - publications
62800 Subscriptions / newspapers	\$100.00		\$400.00	\$500.00	\$273.00	Newspaper Subscriptions
62900 Travel Expenses	\$10,000.00		\$20,000.00	\$30,000.00	\$2,500.00	Mileage reimbursements, training/travel related expenses
63500 Utilities: Electric & Water	\$7,500.00			\$7,500.00	\$0.00	Utilities: Estimate average at \$583/mo.
50900 VRS - Retirement Contributions/ Life Ins.-Commission Only		\$ 36,062.43		\$36,062.43	\$1,062.43	5.97% for Retirement, & 1.19% for Life Ins. (Employee pays +5%)
FYE 2016 TOTAL BUDGETED EXPENDITURES:	\$342,010.56	\$160,204.67	\$1,944,732.44	\$2,446,947.67	-\$334,019.33	
FYE 2016 BUDGETED NET INCOME / RESERVE:	4,047.74					



# Building Entrepreneurial Economies Grant

## Project Description

**Term:** April 14<sup>th</sup> 2015 – November 15<sup>th</sup> 2015

**Lead:** Nicholas Robb

**Support Personnel:** Martha Shickle, Stephanie

Langton

**Oversight Body:** BEE Management Team

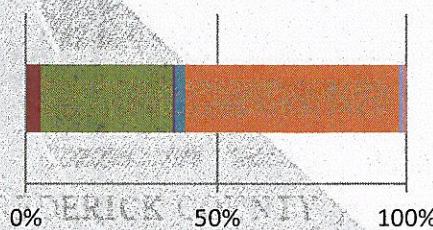
**Deliverable/Accountable to:** Virginia Department of Housing and Community Development

**Total Budget:** \$7,500

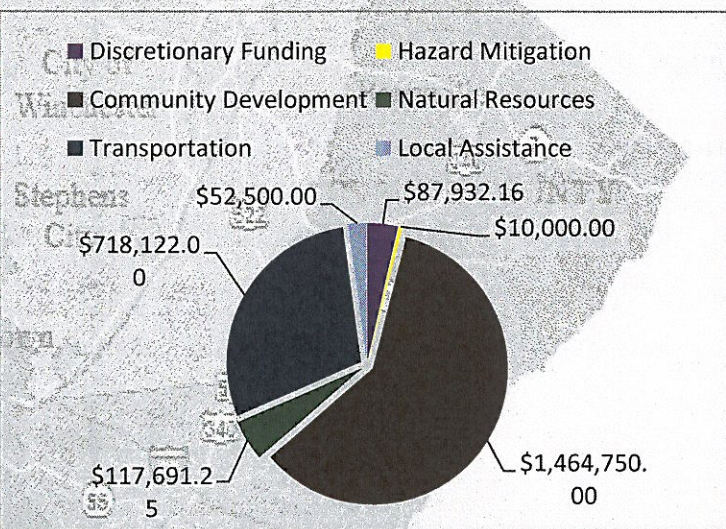
**Pass thru:** none

## Key Stats

### Community Development Programs



- Building Entrepreneurial Economies PG
- Building Collaborative Communities Capacity
- HOME Program Administration
- Continuum of Care Lead Agency
- Housing Market Analysis
- Neighborhood Stabilization Program
- Edinburg BDR Planning Grant
- Front Royal BDR Planning



## Major Goals

To research the creation of a small and micro-enterprise business development program focused on outdoor recreation and natural resources tourism. This project includes Clarke, Warren, Shenandoah, and Page Counties, and the Towns within.

## Project Deliverables

This project will provide a list of outdoor recreational stakeholders in the project area, which include: hotels, bed & breakfasts, outfitters, local restaurants, and outdoor retail stores. In addition, this project will foster discussion between these above amenities and the local governments and tourism agencies to identify key strategies to support business development that will extend a tourist stay by one additional night.

## Why is this Important?

By identifying our region's outdoor recreational assets, and gathering local businesses' ideas on how we can improve/increase tourism/business development, the region will be able to better focus its efforts and resources.



# Town of Boyce Website

## Project Description

**Term:** May 15, 2015 – July 31, 2015

**Lead:** David Cooper

**Support Personnel:** Nicholas Robb

**Oversight Body:** Boyce Town Council

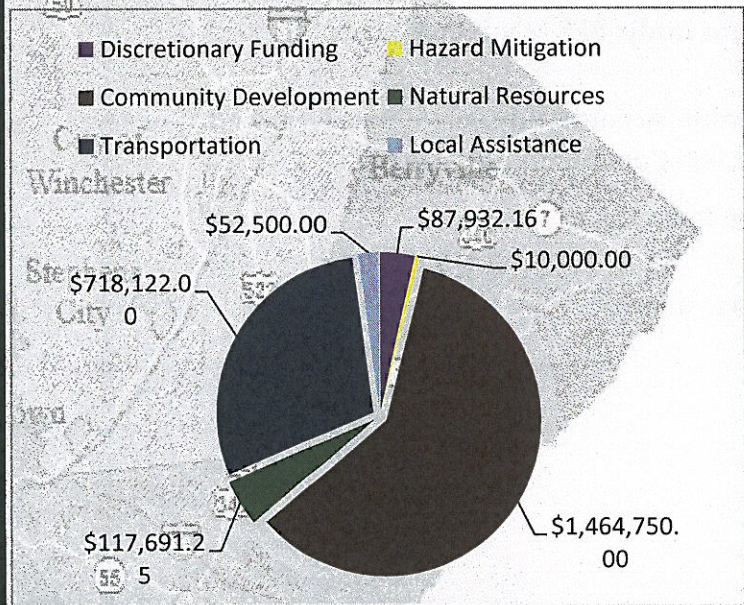
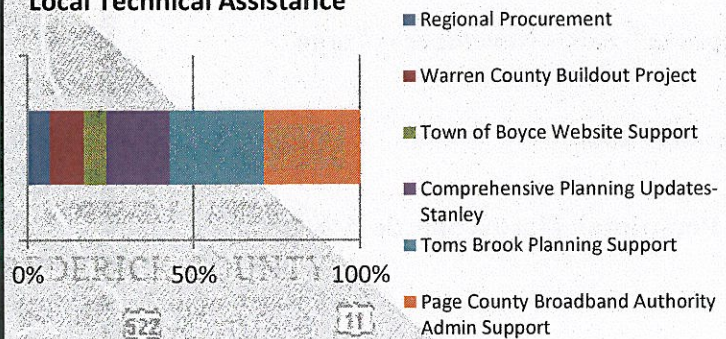
**Deliverable/Accountable to:** Town of Boyce

**Total Budget:** \$3,500

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

The primary objective of this project is to provide website maintenance and editing to improve communication with Town residents and other stakeholders.

## Project Deliverables

To provide website management for the Town of Boyce and to provide periodic updates to the site as per request from the town.

## Why is this Important?

Maintenance and upkeep of the Town of Boyce's website will provide an outlet for local residents for obtaining updated information pertaining to their Town.



# Community Development Base Funding

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Alex Schweiger

**Support Personnel:** Martha Shickle

**Oversight Body:** Housing and Community Services

Policy Board

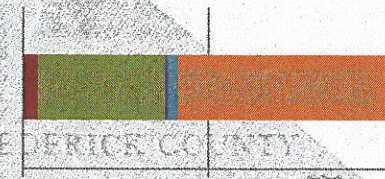
**Deliverable/Accountable to:** NSVRC

**Total Budget:** \$6,500 (NSVRC Funds)

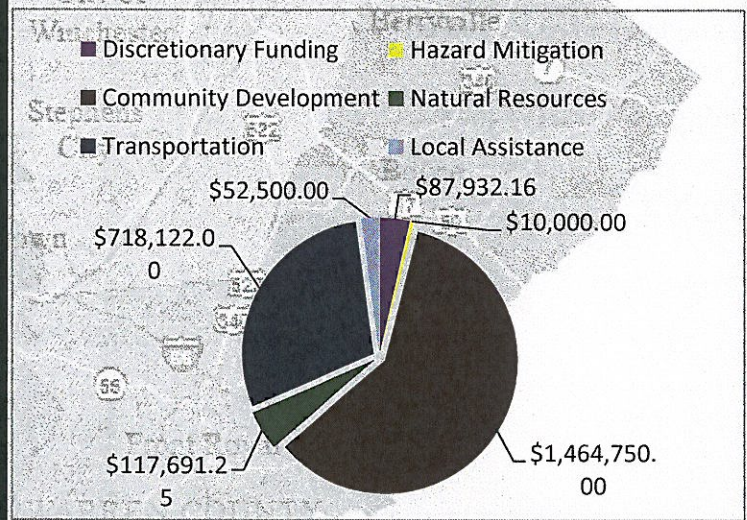
**Pass thru:** \$0

## Key Stats

### Community Development Programs



- Building Entrepreneurial Economies PG
- Building Collaborative Communities Capacity
- HOME Program Administration
- Continuum of Care Lead Agency
- Housing Market Analysis
- Neighborhood Stabilization Program
- Edinburg BDR Planning Grant
- Front Royal BDR Planning Grant



## Major Goals

The goals for Community Development Base Funding revolve around staff development, training and education in support of the Community Development Core Program.

## Project Deliverables

In fiscal year 2016, the Community Development Base Funding will support staff earning professional credentials through the National Development Council's Housing Development Finance Professional Certification program. Staff will also attend the annual Governor's Housing Conference and other trainings provided by the US Department of Housing and Urban Development and the Virginia Department of Housing and Community Development.

## Why is this Important?

Community Development Base Funding is important because it provides staff with the opportunity to seek training and professional development opportunities that will strengthen NSVRC's Community Development Program as well as keep staff members up-to-date with the constantly changing state and federal compliance rules which govern many of the Commission's grant programs.



# Continuum of Care

## Project Description

**Term:** February 2015 – January 2016

**Lead:** Amber Joiner-Hill

**Support Personnel:** Martha Shickle

**Oversight Body:** Western Virginia Continuum of Care

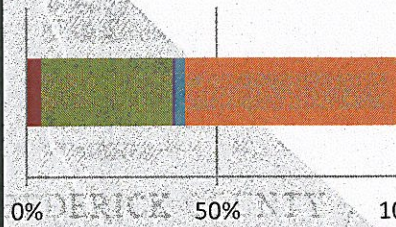
**Deliverable/Accountable to:** US Department of Housing and Urban Development

**Total Budget:** \$10,000 (\$7,500 HUD, \$2,500 NSVRC)

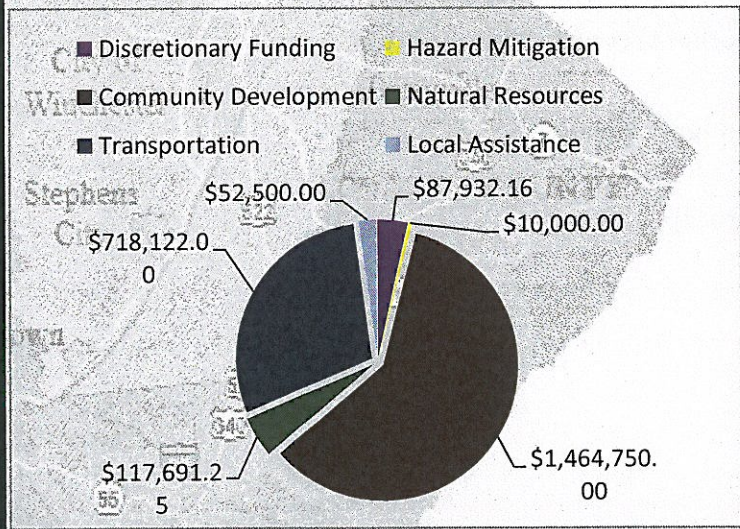
**Pass thru:** N/A

## Key Stats

### Community Development Programs



- Building Entrepreneurial Economies PG
- Building Collaborative Communities Capacity
- HOME Program Administration
- Continuum of Care Lead Agency
- Housing Market Analysis
- Neighborhood Stabilization Program
- Edinburg BDR Planning Grant
- Front Royal BDR Planning Grant



## Major Goals

Coordinate project work for the Western Virginia Continuum of Care (VA-513), which is a Dept. of Housing and Urban Development (HUD)-mandated collaboration of nonprofits, government agencies, educational entities, and community members who work to end homelessness in the Shenandoah Valley. The VA-513 covers the counties of Clarke, Frederick, Page, Rockingham, Shenandoah, and Warren, the Towns within those Counties, and the Cities of Harrisonburg and Winchester.

## Project Deliverables

- Grant support for the HUD Continuum of Care competition
- Provide administrative planning support for meetings and projects (facilitate meetings, create agendas, take minutes, create and maintain website, evaluate policies and procedures, streamline communications)
- Cultivate relationships with community stakeholders and identify potential partnerships to improve coordination and raise awareness

## Why is this Important?

The Continuum of Care is important to the region because it provides an opportunity for stakeholders across various specialties to communicate and work collaboratively to end homelessness in the Shenandoah Valley. This streamlined communication makes it less likely for there to be duplication of efforts and makes it possible for service providers to access and manage scarce financial resources in a strategic and efficient manner.



# Town of Edinburg Business District Revitalization Project

## Project Description

**Term:** May 2015- March 2016

**Lead:** Stephanie Langton

**Support Personnel:** David Cooper, Nicholas Robb

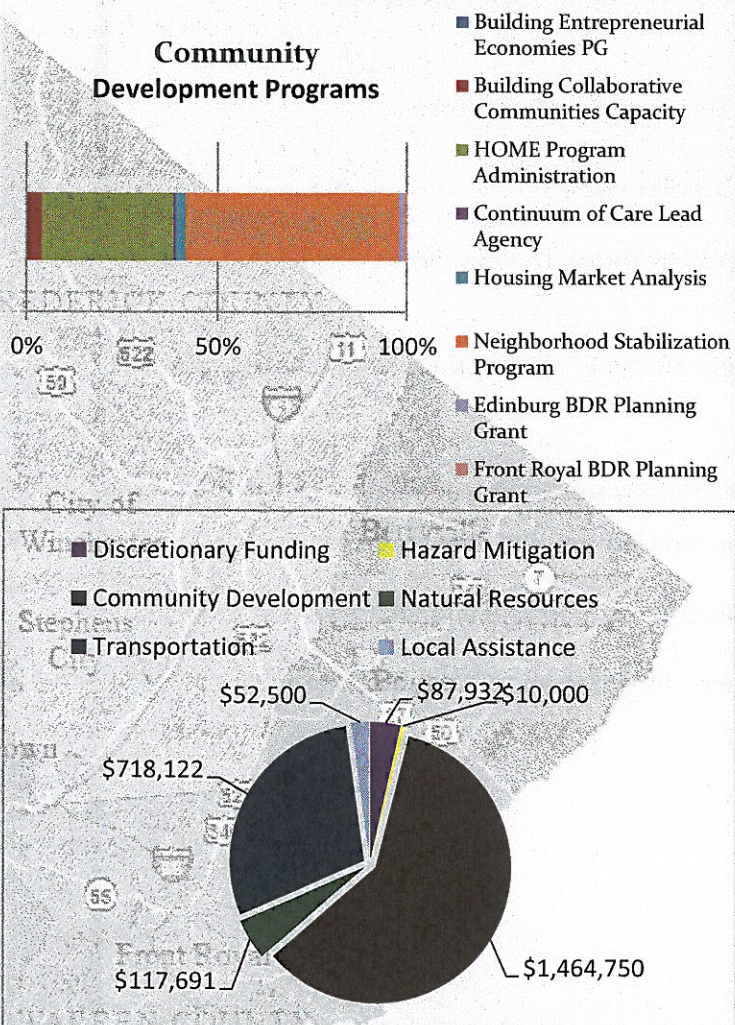
**Oversight Body:** Edinburg Project Management Team

**Deliverable/Accountable to:** Virginia Department of Housing and Community Development

**Total Budget:** \$15,000 (\$10,000 DHCD / \$5,000 NSVRC)

**Pass thru:** none; \$25,000 available for professional services

## Key Stats



## Major Goals

The goal of this Community Development Block Grant Planning Grant is to support local planning processes in the Town of Edinburg which identify and prioritize strategies for Business District Revitalization. The Town's Comprehensive Plan envisions a commercial district which provides shopping facilities to meet the major needs of its residents, offers amenities to attract patronage from tourists, and preserves and restores the cultural and historic assets of the community. The processes and outputs from this planning grant will produce work plans for implementing Edinburg's vision.

## Project Deliverables

The primary deliverable is an Economic Restructuring Plan which identifies and prioritizes strategies to stimulate use of vacant and underutilized properties and improve building conditions in the commercial district. This Plan includes physical and business inventories, a study of the "trade area", and revitalization strategies. As an affiliate member of the Virginia Main Streets Program, the Town will incorporate the Program's Four-Point Approach. The planning processes undertaken during this project engages stakeholders in the community, forms and strengthens a project management team and prepares the Town to develop a competitive application for CDBG implementation funds in March 2016.

## Why is this Important?

This project is important because it strengthens the means through which Edinburg can implement its short, mid and long-term economic development goals and objectives to ensure the long term sustainability of the commercial district and the broader community. This project supports the furthering of partnerships, the leveraging of scarce resources and the defining of expected outcomes. A vibrant commercial district is essential for the Town to remain a competitive destination on a regional scale and contribute to the strength of the overall region's attraction.



# Front Royal Business District Revitalization Project

## Project Description

**Term:** March 2015 – March 2016

**Lead:** Nicholas Robb

**Support Personnel:** David Cooper, Stephanie Langton

**Oversight Body:** Front Royal Project Management Team

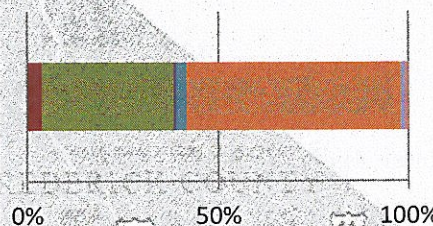
**Deliverable/Accountable to:** Virginia Department of Housing and Community Development

**Total Budget:** \$15,000 (\$10,000 DHCD/ \$5,000 NSVRC)

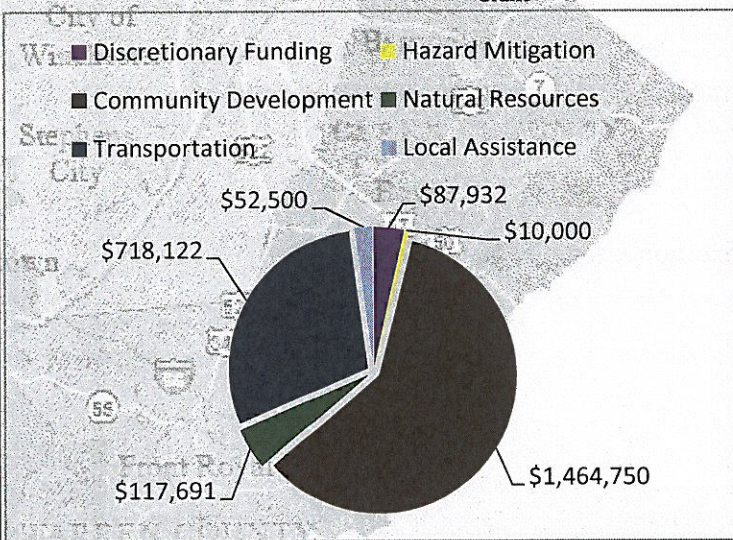
**Pass thru:** none; \$25,000 available for professional services

## Key Stats

### Community Development Programs



- Building Entrepreneurial Economies PG
- Building Collaborative Communities Capacity
- HOME Program Administration
- Continuum of Care Lead Agency
- Housing Market Analysis
- Neighborhood Stabilization Program
- Edinburg BDR Planning Grant
- Front Royal BDR Planning Grant



## Major Goals

The goal of this Community Development Block Planning Grant is to support local planning processes in the Town of Front Royal to identify and prioritize strategies for Business District Revitalization.

## Project Deliverables

The primary deliverable is an Economic Restructuring Plan which identifies and prioritizes strategies to stimulate use of vacant and underutilized properties and improve building conditions in the commercial district. This Plan includes physical and business inventories, a study of the "trade area", and revitalization strategies. As an affiliate member of the Virginia Main Streets Program, the Town will incorporate the Program's Four-Point Approach. The planning processes undertaken during this project engages stakeholders in the community, forms and strengthens a project management team and prepares the Town to develop a competitive application for CDBG implementation funds in March 2016.

## Why is this Important?

This project is important because it strengthens the means through which Front Royal can implement its short, mid and long-term economic development goals and objectives to ensure the long term sustainability of the commercial district and the broader community. This project supports the furthering of partnerships, the leveraging of resources, and the defining of expected outcomes. A vibrant commercial district is essential for the Town to remain a competitive destination on a regional scale and contribute to the strength of the overall region's attraction.



# HOME Investments Partnership Program

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Alex Schweiger

**Support Personnel:** Martha Shickle

**Oversight Body:** Housing and Community Services

Policy Board

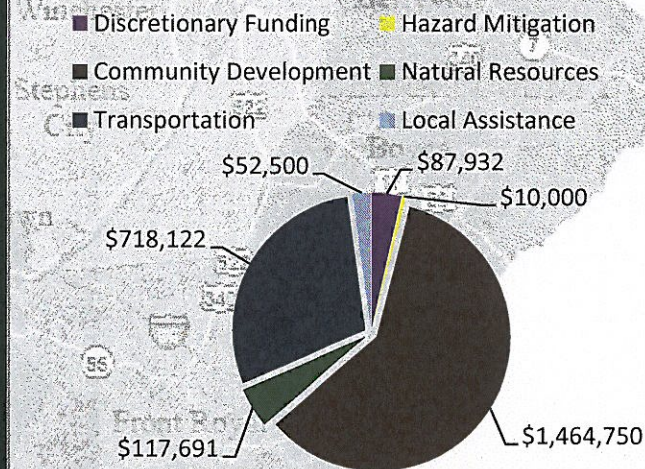
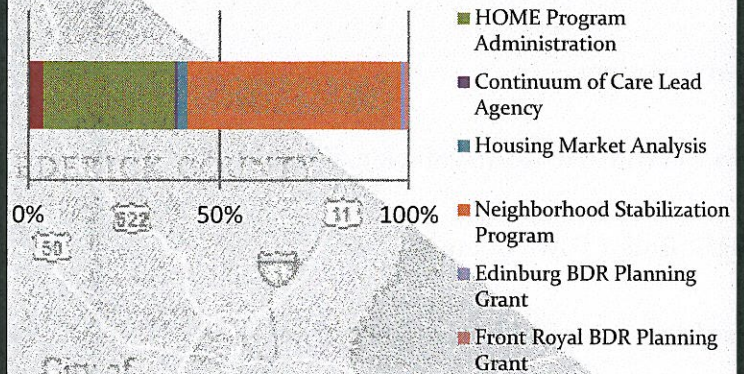
**Deliverable/Accountable to:** US Department of Housing and Urban Development

**Total Budget:** \$500,000 (\$495,000 HUD/ \$5,000 NSVRC)

**Pass thru:** \$450,000

## Key Stats

### Community Development Programs



## Major Goals

The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use often in partnership with local nonprofit groups- to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

## Project Deliverables

In Fiscal Year 2016, NSVRC will contract with sub grantees to administer programs including tenant based rental assistance, owner occupied home repair, and rental housing development; in addition to these projects, NSVRC will also award a Pre-Development Loan to a certified Community Housing Development Organization for a project feasibility study.

## Why is this Important?

The HOME Program administered by NSVRC plays a critical role when it comes to affordable housing in the Valley. The funding provides direct service to low to moderate income individuals and families to provide affordable, suitable housing, create economic opportunities, and create access to quality housing.



# Luray Bridge Project

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** John Madera

**Support Personnel:** Martha Shickle, Karen Taylor

**Oversight Body:** Town of Luray

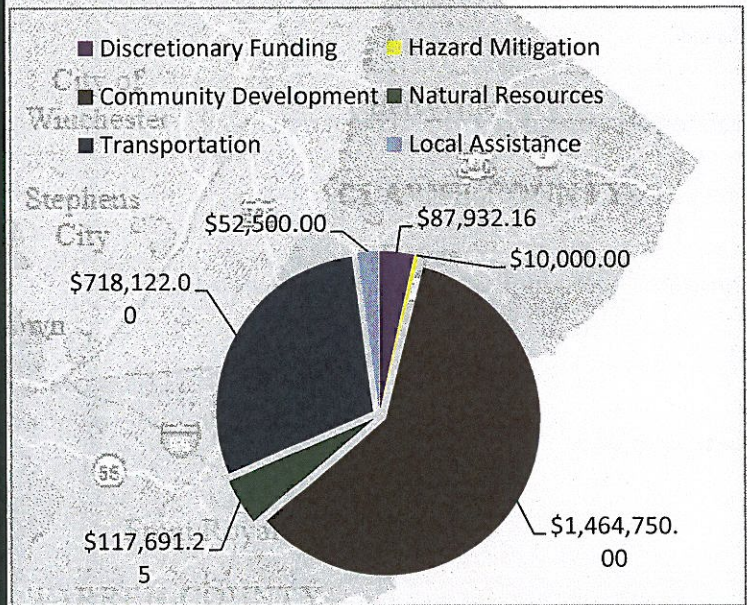
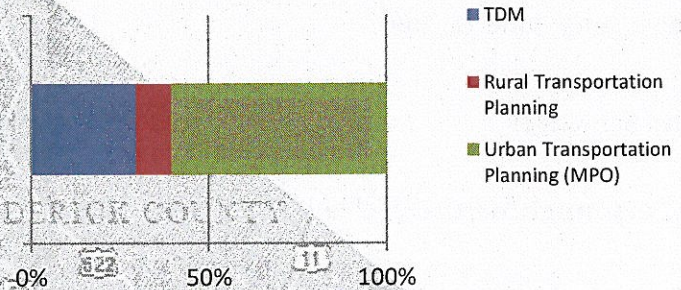
**Deliverable/Accountable to:** Town of Luray

**Total Budget:** \$10,000

**Pass thru:** none

## Key Stats

### Transportation Projects



## Major Goals

Provide planning and outreach assistance to the Town of Luray in support of the implementation of the Main Street bridge replacement project to minimize disruption to the community during construction.

## Project Deliverables

A draft Traffic Control Plan specifying the type and placement of temporary signs to guide motorists around the construction zone, to be finalized and implemented by the construction contractor.

Detour maps for presentation on the project website.

Support and assistance in implementing outreach and communications strategies to advise the public of project milestones.

## Why is this Important?

NSVRC provides technical expertise to small localities like Luray to tackle projects the locality may not have the staff resources to handle.



# Natural Resource Base Funding

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Stephanie Langton

**Support Personnel:** Martha Shickle

**Oversight Body:** Natural Resources Advisory Committee

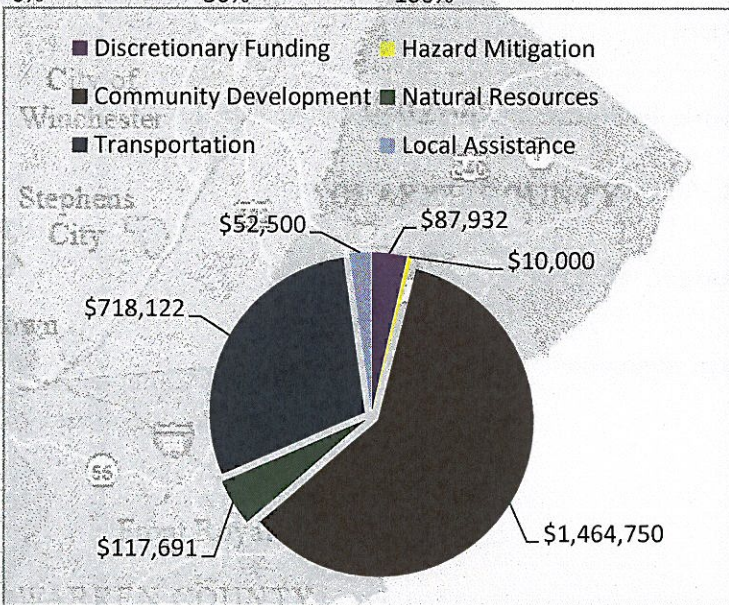
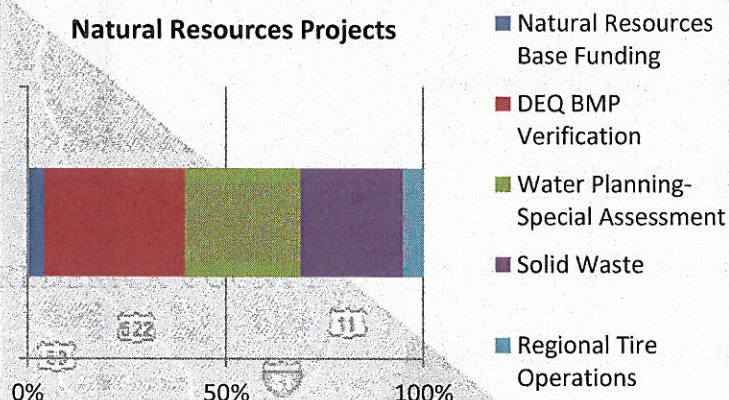
**Deliverable/Accountable to:** NSVRC

**Total Budget:** \$5,000 (NSVRC Funds)

**Pass thru:** none

## Key Stats

### Natural Resources Projects



## Major Goals

The goal of this project area is to support work in natural resources that is not specific to water.

## Project Deliverables

Work in this project area includes the following. Continue to monitor and identify opportunities and activities regarding non-water related natural resources topics. Continue to attend relevant meetings that address such issues as brownfields, forests, the Virginia Outdoors Plan, and blueway trails. Continue to attend annual conferences such as the Rural Planning Caucus and the Environment Virginia Symposium.

## Why is this Important?

This work is important because it supports information exchange and project coordination among local, state and federal government stakeholders on relevant regional environmental issues.



# Neighborhood Stabilization Program

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Alex Schweiger

**Support Personnel:** Shelley Owens, Martha Shickle

**Oversight Body:** Housing and Community Services

Policy Board

**Deliverable/Accountable to:** Virginia Department of

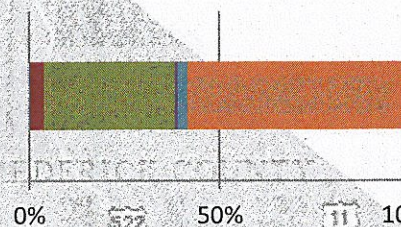
Housing and Community Development

**Total Budget:** \$810,000

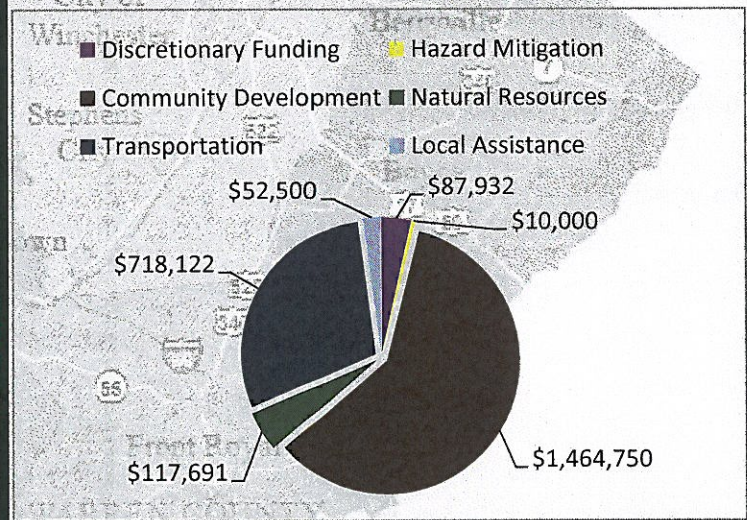
**Pass thru:** \$750,000

## Key Stats

### Community Development Programs



- Building Entrepreneurial Economies PG
- Building Collaborative Communities Capacity
- HOME Program Administration
- Continuum of Care Lead Agency
- Housing Market Analysis
- Neighborhood Stabilization Program
- Edinburg BDR Planning Grant
- Front Royal BDR Planning Grant



## Major Goals

The goal of the Neighborhood Stabilization Program is to stabilize existing neighborhoods impacted by the foreclosure crisis in Virginia by purchasing foreclosed and abandoned properties, rehabilitating them and reselling them to low-to-moderate and middle income households.

## Project Deliverables

NSVRC partners with Community Housing Partners (CHP) to identify potential houses for acquisition. Once acquired, specialists with CHP rehabilitate the properties to prepare them for resale to income eligible homebuyers. NSVRC will focus its efforts in this program to identify eligible potential properties in a variety of price ranges to suit the differing needs of homebuyers.

## Why is this Important?

The NSP program is important as it provides an outlet for individuals and families who wish to become homeowners to achieve their goal, which might not have been possible otherwise. This program increases the stock of affordable housing available to homebuyers while also investing in neighborhoods affected by foreclosure.



# On-Call Planning and Consultant Program

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Karen Taylor

**Support Personnel:** Shelley Owens, Martha Shickle

**Oversight Body:** NSVRC

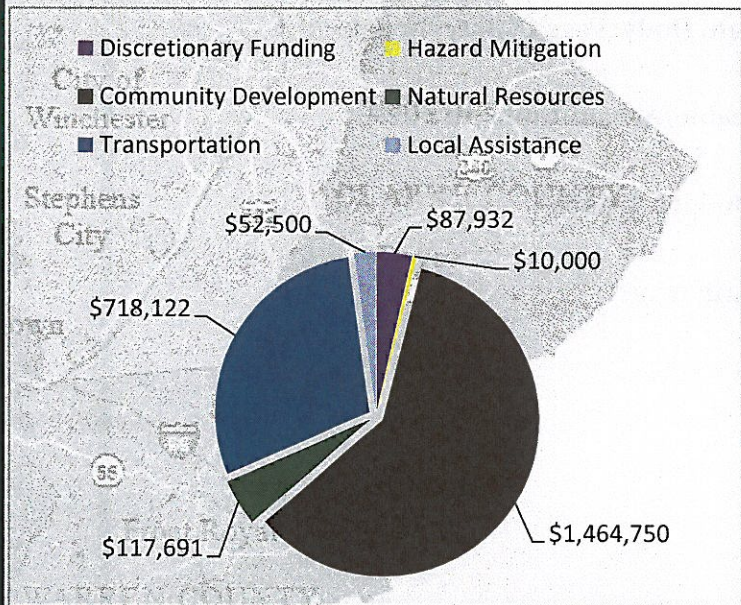
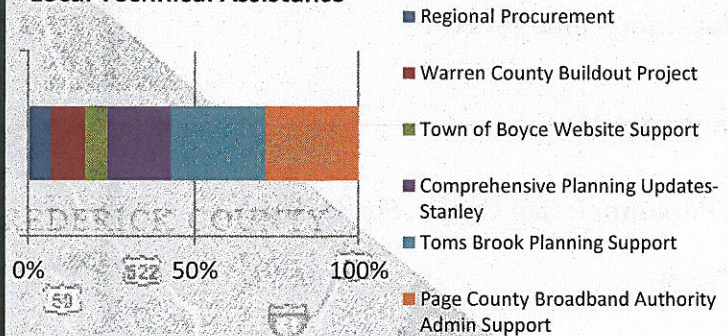
**Deliverable/Accountable to:** Participating localities

**Total Budget:** \$3,500 (\$2,500 Local Contracts / \$1,000 NSVRC)

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

The program was established on behalf of our member localities as a way to provide quick delivery of planning, architectural, engineering, and other professional services for local and regional projects.

## Project Deliverables

Deliver planning documents per request of a locality.

## Why is this Important?

This streamlined contracting of professional services will reduce the project's overhead through the availability of pre-qualified consultants, as well as reduce the consultant's overhead related to the procurement process.



# Page County Broadband Authority

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Martha Shickle

**Support Personnel:** Gail Crigler, Shelley Owens,  
Nicholas Robb

**Oversight Body:** Page County Broadband Authority

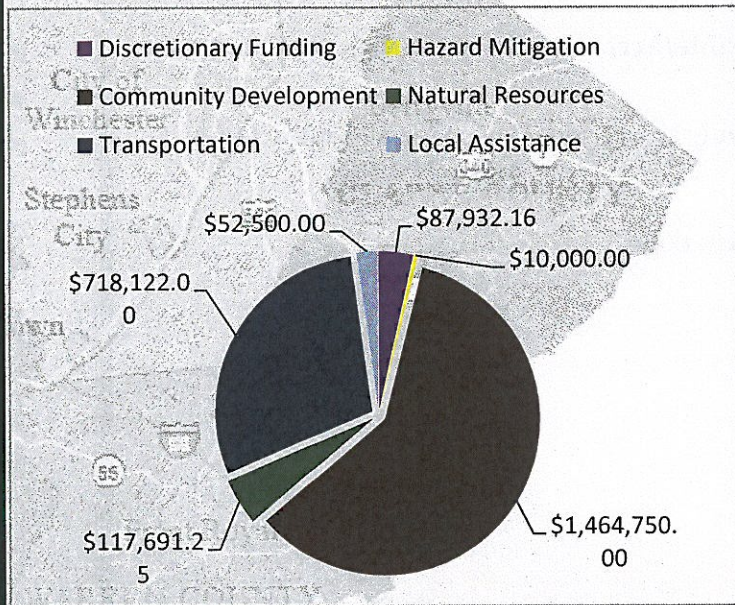
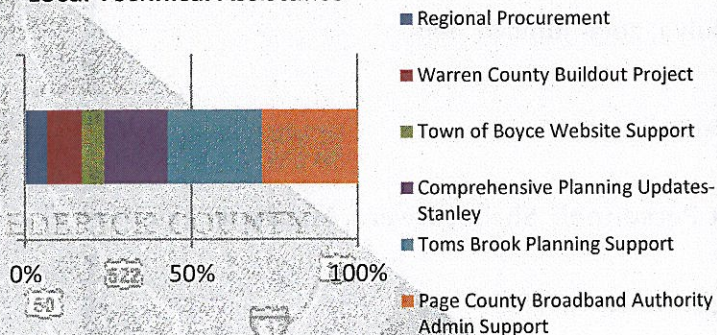
**Deliverable/Accountable to:** PCBA

**Total Budget:** \$15,000

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

To provide administrative support services to the Page County Broadband Authority in support of efficient and effective network management, promotion and expansion.

## Project Deliverables

Primary activities include administrative and financial management support, website maintenance and strategic planning.

Additional work tasks include information dissemination (internal and external) and grant writing.

## Why is this Important?

Broadband access is a critical component of a local economic development strategy. NSVRC's support of the PCBA enables ongoing cost effective staff support to the PCBA efforts to promote the locality and increase opportunity for economic development.



# Regional (Rural) Transportation Planning

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** John Madera

**Support Personnel:** David Cooper, Gail Crigler,

Shelley Owens, Nicholas Robb, Martha Shickle

**Oversight Body:** Regional Transportation Planning

Technical Committee

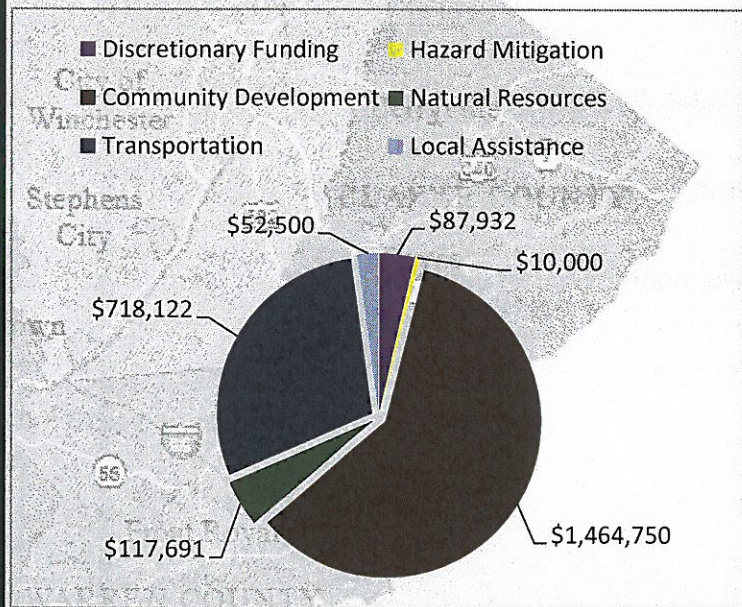
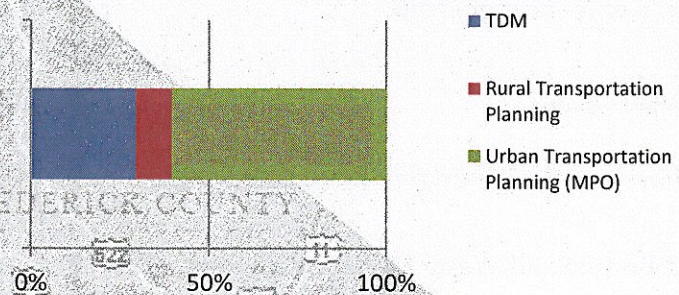
**Deliverable/Accountable to:** Virginia Department of Transportation

**Total Budget:** \$72,500 (\$58,000 VDOT/ \$14,500 NSVRC)

**Pass thru:** none

## Key Stats

### Transportation Projects



## Major Goals

- Provide transportation planning technical assistance to, and coordination among, the region's localities
  - Uncover transportation needs and opportunities at the regional scale
- Support statewide transportation planning including data compilation and prioritization of projects
  - Improve the quality of life through smart planning

## Project Deliverables

- Meetings of the Transportation Planning Technical Committee
- Update of Walking and Wheeling, the Region's plan for bicycling and walking
- Rural transit feasibility study
- Compilation of land use data for Statewide Travel Demand Model (VDOT)
  - Prioritized list of transportation projects
  - FY '17 Work Program

## Why is this Important?

VDOT allocates part of its federal State Planning and Research (SPR) funding to each Planning District Commission having a rural area, in fulfilling the requirements of the State Planning Process to address the transportation needs of non-metropolitan areas.



# Regional Tire Operations Program (RTOP)

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Shelley Owens

**Support Personnel:** Gail Crigler, Stephanie Langton

**Oversight Body:** Solid Waste Management Technical Committee

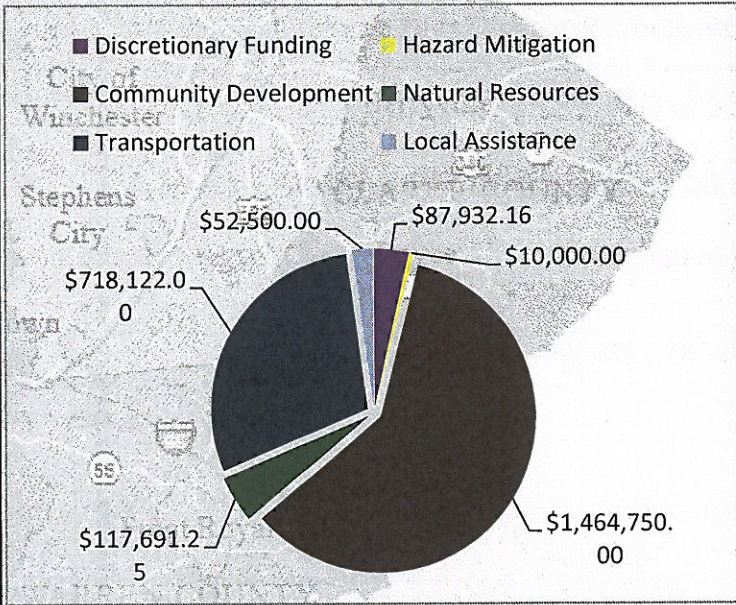
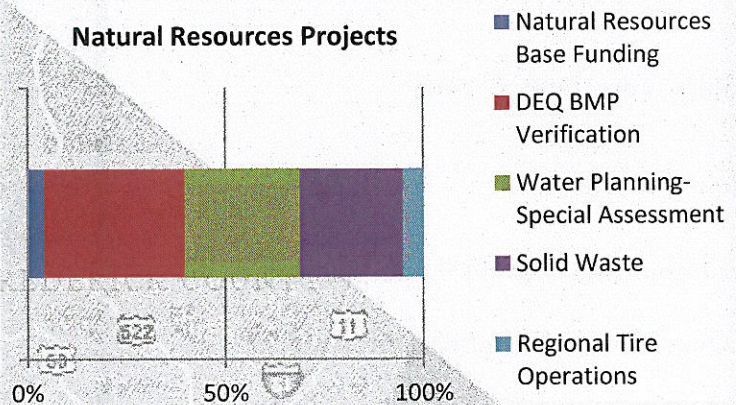
**Deliverable/Accountable to:** NSVRC

**Total Budget:** \$6,000 – R.T.O.P. Enterprise Funds

**Pass thru:** none

## Key Stats

### Natural Resources Projects



## Major Goals

The Northern Shenandoah Valley Regional Commission serves as the billing and financial agent for the Regional Tire Operations Program.

## Project Deliverables

Continued fiscal management of the tire shredding program. The NSVRC provides periodic updates to the Solid Waste Management Technical Committee concerning operations. The regional tire shredder is stationed at the Frederick County landfill. Frederick County landfill employees operate and maintain the machine and are reimbursed monthly from RTOP funds for their expenses and fuel used. This program is a self-sustaining enterprise fund which is audited separately from all other government funded Commission programs.

## Why is this Important?

This work is important because it supports a sustainable regional effort to reduce the impacts of tire waste on local landfills and identify new ways to re-use the material. It also provides the region with an outlet for preventing the stock-piling of used tires which can become harmful to the environment and humans.



# Solid Waste Management

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Stephanie Langton

**Support Personnel:** Gail Crigler, Shelley Owens

**Oversight Body:** Solid Waste Management Technical Committee

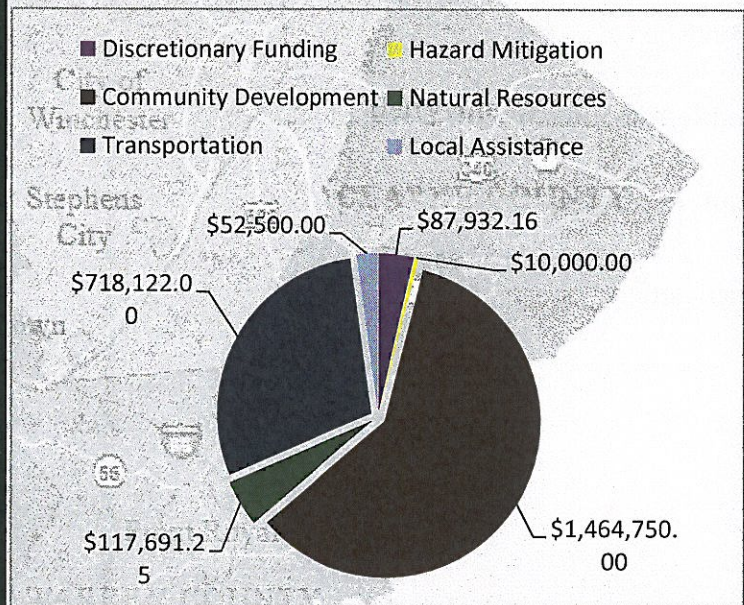
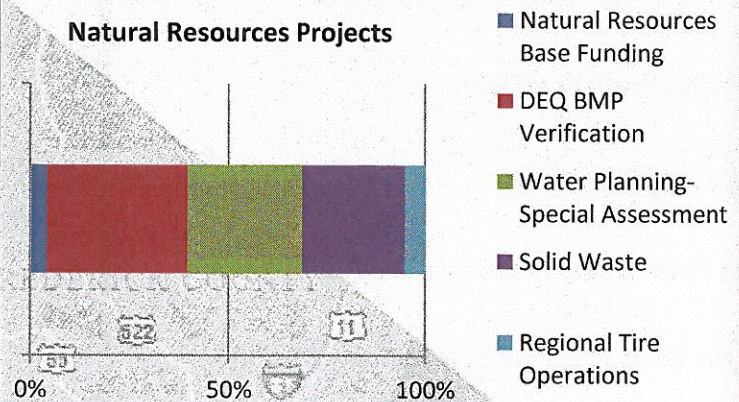
**Deliverable/Accountable to:** NSVRC

**Total Budget:** \$30,787.70

**Pass thru:** none

## Key Stats

### Natural Resources Projects



## Major Goals

Staff and support the Solid Waste Management Technical Committee (SWMTC).

## Project Deliverables

Conduct research directed by the SWMTC. Coordinate access for local solid waste operators to receive training and certification in a cost effective manner. Compile and submit Annual Recycling Rate Report for the region and maintain the Regional Solid Waste Management Plan. Prepare and maintain minutes of the SWMTC.

## Why is this Important?

This work brings localities together to design cooperative solutions and to exchange information and solve waste management issues on a local and regional level.



# Stanley Comprehensive Plan Update

## Project Description

**Term:** 7/1/15 through 12/31/15

**Lead:** John Madera

**Support Personnel:** Stephanie Langton

**Oversight Body:** Town of Stanley Planning Commission

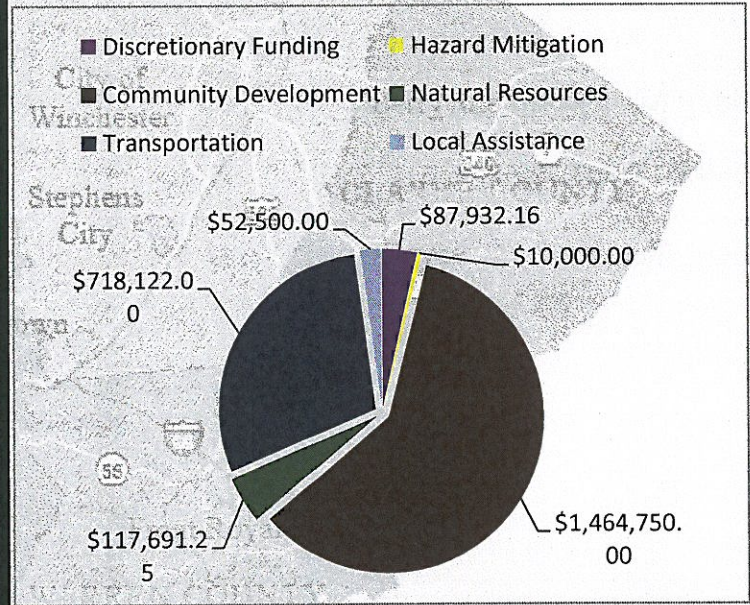
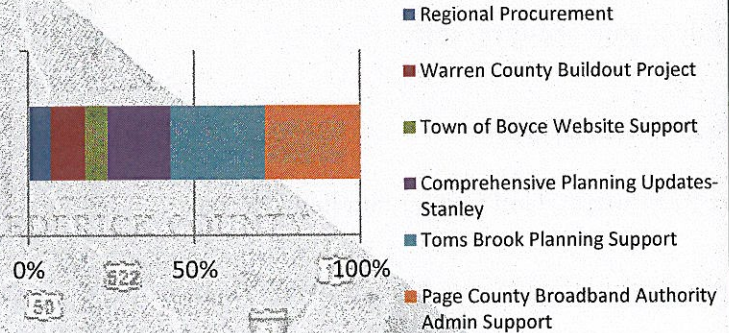
**Deliverable/Accountable to:** Town of Stanley

**Total Budget:** \$10,000

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

Prepare an update of the Town of Stanley's Comprehensive Plan incorporating the latest data and reflective of the Town's goals and aspirations as expressed by stakeholders

## Project Deliverables

Comprehensive Plan document for adoption by Town Council.

## Why is this Important?

Virginia Code requires localities to review their comprehensive plans for currency no less than once every five years. Smaller localities like Stanley lack the staff resources to perform this review.



# RideSmart (Transportation Demand Management)

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Karen Taylor

**Support Personnel:** David Cooper, Gail Crigler, John

Madera, Shelley Owens, Nicholas Robb, Martha Shickle

**Oversight Body:** Transportation Planning Technical

Committee and WinFred MPO

**Deliverable/Accountable to:** Department of Rail &

Transportation

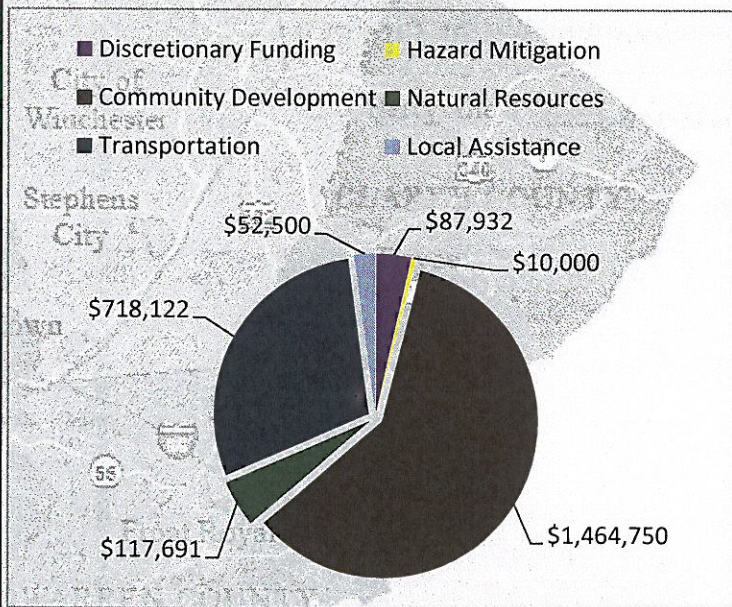
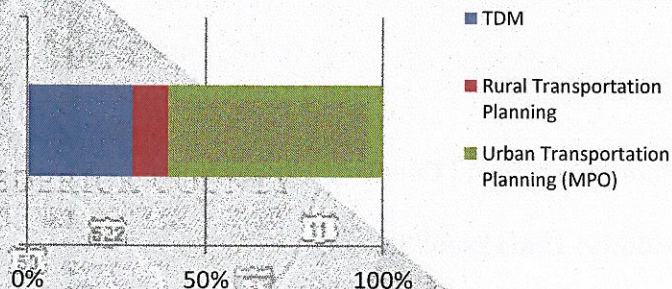
**Total Budget:** \$210,513 (\$168,410 DRPT/ \$42,103

NSVRC)

**Pass thru:** \$ 89,243

## Key Stats

### Transportation Projects



## Major Goals

The RideSmart program is tasked with advancing alternatives to the drive alone commute through innovative programs serving the Northern Shenandoah Valley region. RideSmart encourages the formation of carpools, vanpools and utilization of local transit services. With congestion reduction being the main goal of the program, there are other goals that the program focuses on such as the reduction of pollution, and saving commuters time and money.

## Project Deliverables

The program's service area includes the City of Winchester and the counties of Clarke, Frederick, Page, Shenandoah, and Warren. Staff members assist in the creation of new carpools and works to keep these pools successfully operating. The program's primary task is matching commuters with carpools or van pools looking for new riders, and connecting commuters who have compatible routes and schedules to form new van pools or carpools. In addition, the RideSmart program offers residents free ride-matching for carpools/vanpools, vanpool subsidies, and alternate transit information.

## Why is this Important?

As the region works to preserve its high quality of life and expand local economic opportunities, RideSmart works to serve the transportation needs of residents today and prepares to meet the transportation needs of the future. Carpooling, van pooling, and alternate transit allows the region to reduce its road congestion as well as vehicle emissions.



# Toms Brook Planning

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Stephanie Langton

**Support Personnel:** David Cooper, Nicholas Robb

**Oversight Body:** Toms Brook Planning Commission

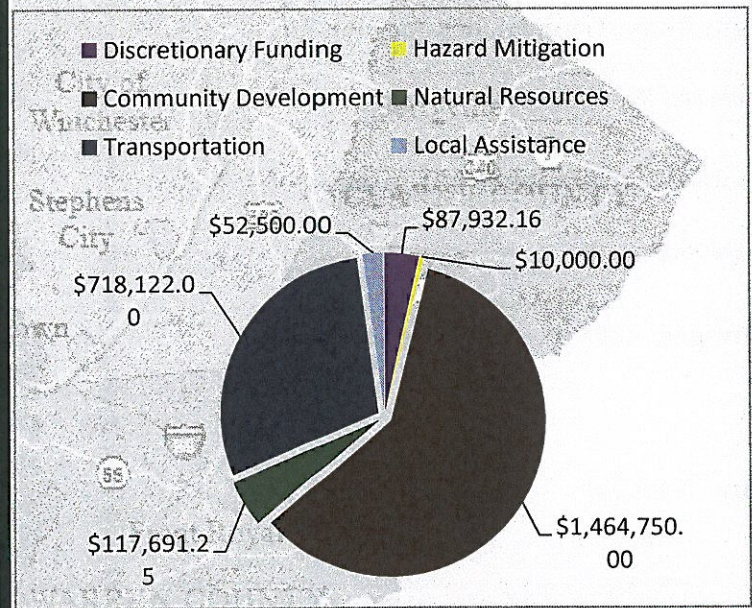
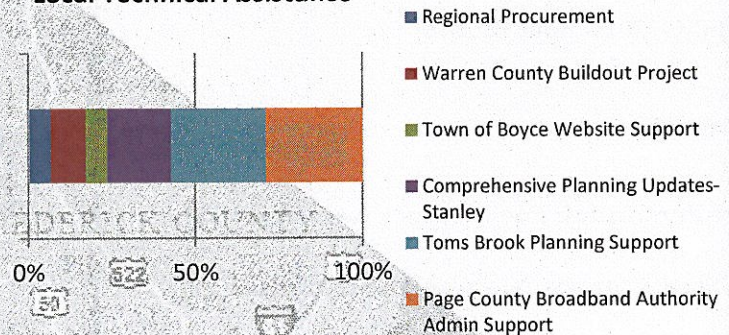
**Deliverable/Accountable to:** Town of Toms Brook

**Total Budget:** \$15,000

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

The Northern Shenandoah Valley Regional Commission provides general staff support to the Planning Commission and Town Council of Toms Brook in matters related to local planning and zoning.

## Project Deliverables

Technical assistance for the Town of Toms Brook includes the following. Assist the Planning Commission with any tasks necessary to prepare for meetings, prepare and maintain minutes of the Planning Commission, coordinate and manage the development review process, review and develop Comprehensive Plan update, and other tasks assigned.

## Why is this Important?

This work is important because it supports the short, mid and long term planning and implementation of the Town of Toms Brook's vision with regards to growth and development, community needs, and preserving the history and character of the community.



# Northern Shenandoah Valley Urban BMP Documentation & Verification Project

## Project Description

**Term:** May 1, 2015- October 1, 2015

**Lead:** Stephanie Langton

**Support Personnel:** David Cooper, Gail Crigler, Shelley Owens, Nicholas Robb, Martha Shickle

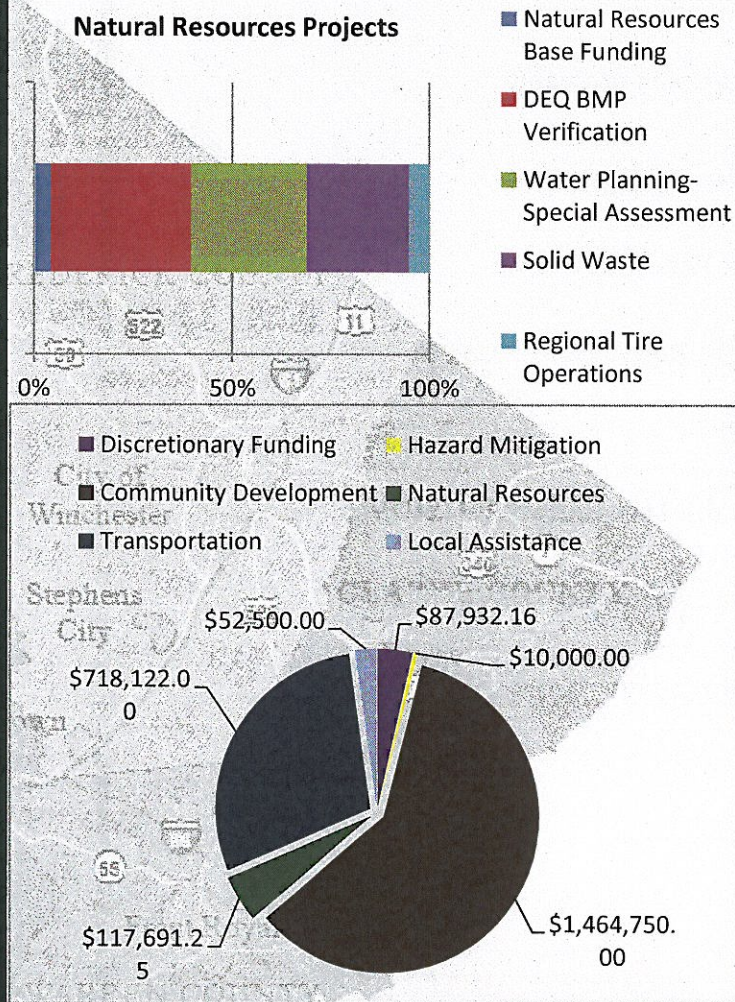
**Oversight Body:** NSVRC

**Deliverable/Accountable to:** Department of Environmental Quality (DEQ)

**Total Budget:** \$84,000.00

**Pass thru:** \$36,490.00 to Virginia Polytechnic Institute and State University, Department of Civil and Environmental Engineering

## Key Stats



## Major Goals

The primary goal of this project is to improve Virginia's understanding of its progress toward the Chesapeake Bay Program's nutrient and sediment reduction targets. This project contributes to the collection of up to date information on urban Best Management Practices (BMPs) which are stormwater management mechanisms to improve stormwater quality and limit stormwater quantity in developed areas. This information will be used for the calibration of the Chesapeake Bay Program's current Watershed Model, which calculates and projects pollution reduction. Additionally, this project supports local stormwater management planning processes through the creation of a working inventory of urban BMPs for each locality in the project area.

## Project Deliverables

The project area includes the Counties of Clarke, Frederick, Page, Shenandoah, and Warren, and the towns therein. The primary deliverable to the DEQ is a database which contains available information on urban BMPs in the project area dating from 1985 to present. Information includes BMP type, date installed, location and area treated. Additionally, for each locality which manages its Erosion and Sediment Control program, this project will provide a geospatial database which maps each BMP in the locality and contains the related BMP information. Another deliverable for the DEQ is the current land use data for each locality. A final comprehensive report will be provided to the DEQ at the completion of the project.

## Why is this Important?

This project contributes to the U.S. Environmental Protection Agency's efforts through the Chesapeake Bay Program to set and meet limits to nitrogen, phosphorus and sediment pollution in the Bay. These efforts seek to fully restore the health of the Bay and its tidal rivers by 2025. Therefore, this project provides important information on a local, state, and national scale, regarding the impacts of stormwater management mechanisms in reducing pollution and improving water quality.



# Warren County Build-out Study

## Project Description

**Term:** 7/1/2015-6/30/2016

**Lead:** David Cooper

**Support Personnel:** none

**Oversight Body:** Warren County Planning

**Department**

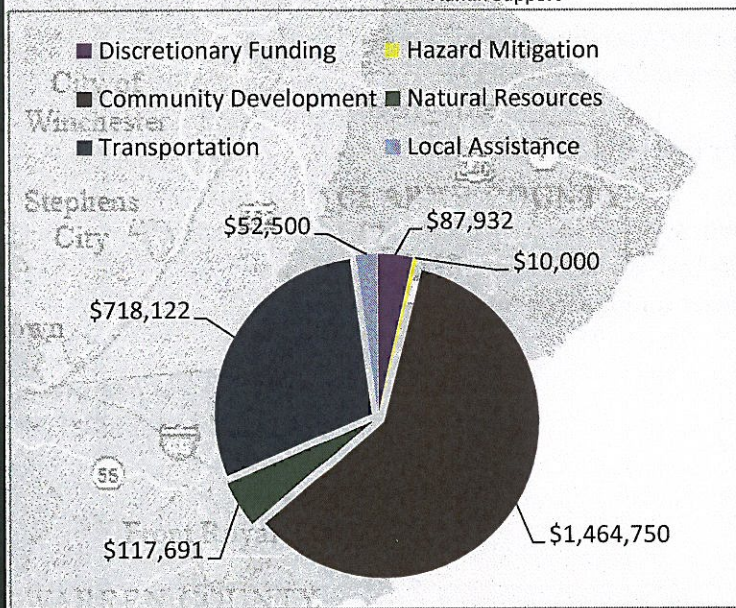
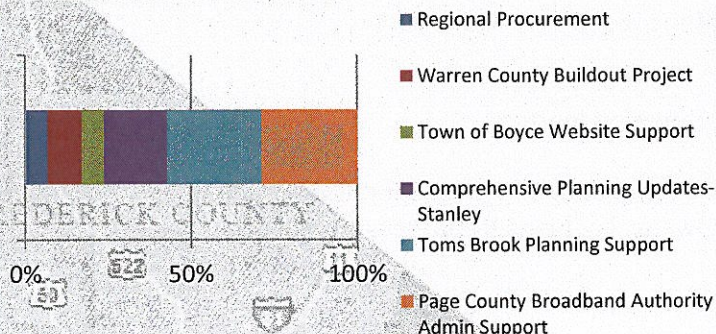
**Deliverable/Accountable to:** Warren County

**Total Budget:** \$5,500 (NSVRC Funds)

**Pass thru:** none

## Key Stats

### Local Technical Assistance



## Major Goals

The goal of the Warren County Build-out is to help the county better understand the geography and quantity of potential future development. This information can be used to evaluate potential development impacts and to aide in planning decisions.

## Project Deliverables

There will be multiple deliverables for this project. The first deliverable will be a database containing all of the subdivisions within Warren County. For each subdivision this GIS layer will show the total number of lots, the total number of vacant lots, the number of lots in the flood plain and the number of lots in conservation easements. This will give the county a good idea of the amount of vacant subdivided lots they are dealing with. The second deliverable will deal with the agricultural district and take into account the lot size and rules for allowing subdivision of those lots.

## Why is this Important?

As Warren County expands in population it is important to know how much new development the county can sustain and where it will be located. This information helps identify the overall holding capacity of the land, the future population potential, the future demand for municipal services and the overall economic potential of a given area. The information can be very useful for planning and policy purposes.



# Water Planning

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Stephanie Langton

**Support Personnel:** Martha Shickle

**Oversight Body:** Natural Resources Advisory Committee

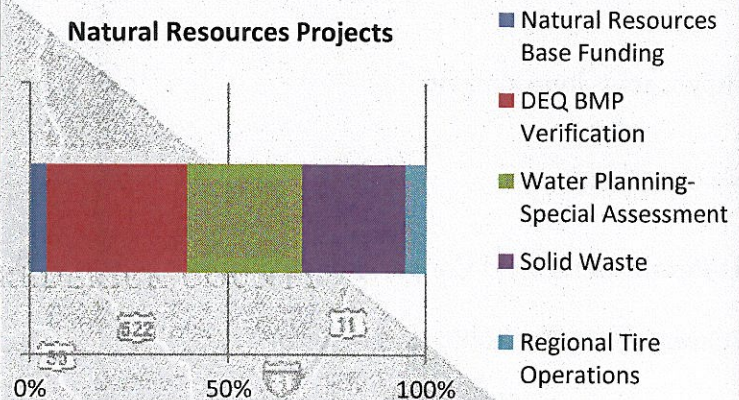
**Deliverable/Accountable to:** NSVRC

**Total Budget:** \$34,208.55 (Localities Assessed Funds)

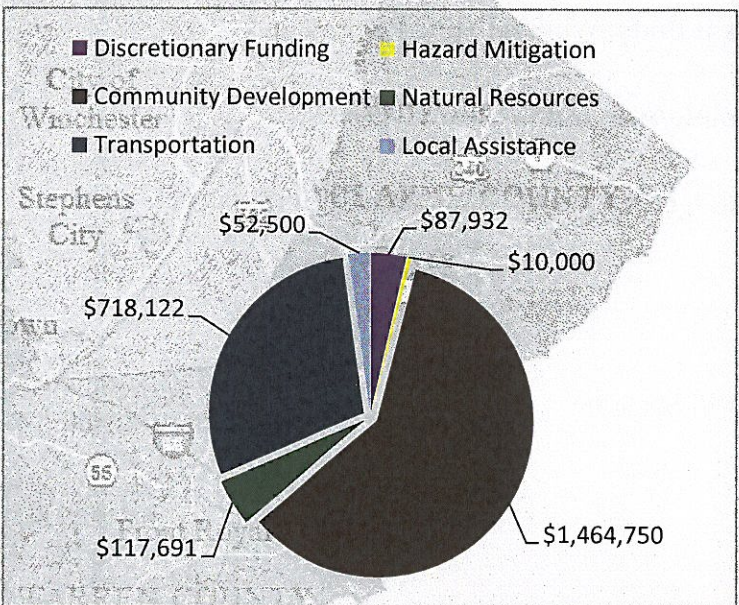
**Pass thru:** none

## Key Stats

### Natural Resources Projects



### Funding Sources



## Major Goals

The goal of the water planning project area is to establish a comprehensive and continuous planning process for the region's water resources. This includes coordinating a comprehensive assessment of existing water sources and uses, projecting water demand, and identifying water surpluses and deficits. It addresses issues like water conservation, drought response actions, stormwater management programs, alternative water supplies, and water quality awareness. Its processes and outputs comply with State Water Control Board regulations on Local and Regional Water Supply Planning and the U.S. Environmental Protection Agency's Chesapeake Bay Total Maximum Daily Load efforts.

## Project Deliverables

Work in this project area includes the following. Continue to monitor and identify opportunities and resources available for water quality and water supply planning. Cultivate new local, state and federal partnerships and continue ongoing dialogues with existing partners, including Pure Water Forum, Center for Watershed Protection, and Environmental Finance Center. Develop strategies for updating the Regional Water Supply Plan based on results from Virginia Tech Partner projects on the Water Supply Plan.

## Why is this Important?

Water supply and water quality have been identified as a priority for the region. This work is important because it encourages long-term, regional water planning to provide adequate, reliable, and safe water in a way that balances the need for environmental protection with future growth. It is also important because water supply and quality are inherently tied to the work in promoting and expanding tourism opportunities in the region.



# Winchester -- Frederick County Metropolitan Planning Organization

## Project Description

**Term:** July 1, 2015- June 30, 2016

**Lead:** Martha Shickle

**Support Personnel:** David Cooper, John Madera,  
Shelley Owens, Nicholas Robb, Karen Taylor

**Oversight Body:** WinFred MPO Policy Board

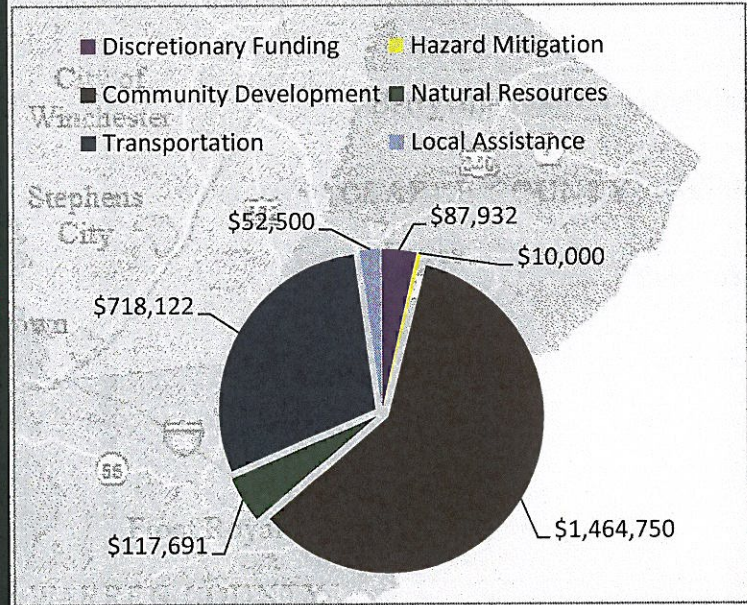
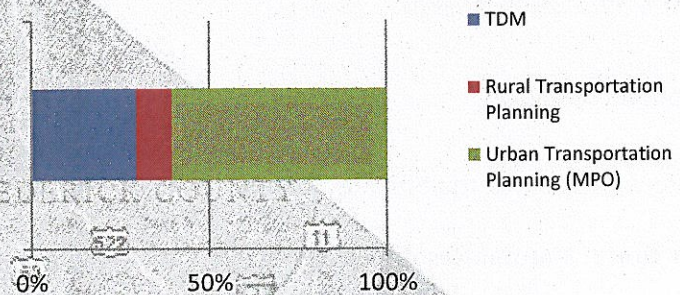
**Deliverable/Accountable to:** VDOT/DRPT

**Total Budget:** \$ 434,284 (Funded by VDOT/ DRPT/  
City of Winchester & Frederick County)

**Pass thru:** \$295,000

## Key Stats

### Transportation Projects



## Major Goals

- Provide administrative and technical support to the MPO.
- Promote the implementation of the 2035 Long Range Transportation Plan.
- Perform tasks as requested by VDOT, DRPT, FHWA and FTA.

## Project Deliverables

- Meeting agendas and minutes
- Consultant contracts
- Technical studies (Valley Ave/Shawnee Drive, I-81 Exit 317, LFCC Bus Service, Green Circle)
- FY 2017 Unified Planning Work Program

## Why is this Important?

The WinFred MPO is responsible for conducting the continuing, comprehensive, and coordinated (3-C) planning process for the Winchester-Frederick County Urbanized Area in accordance with requirements of Section 134 (Title 23 U.S.C.) of the Federal Highway Act of 1962, and Section 5303 of the Federal Transit Act.



DATE September 8, 2015

TO: Cheryl Shiffler  
Finance Director

FROM: Patrick Barker, CEcD  
Executive Director

CC: Brenda Garton  
County Administrator

RE: Supplemental Appropriation Request for 31-8102-5600-001

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-8102-5600-001 for FY15-16 in the amount of \$100,000. The appropriation increase will allow us to provide the second installment for ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE by Frederick County under the Performance Agreement dated July 25, 2012.

As a refresher, ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE committed to expanding its manufacturing operation in Frederick County. This expansion included a \$49.2 million investment through a building expansion and new machinery and adds 25 new jobs.

The performance date for this project is June 1, 2016. All progress reports to date show a favorable trend toward compliance.

Thanks for your help. Please advise if additional information is required.

DATE August 20, 2015

TO: Cheryl Shiffler  
Finance Director

FROM: Patrick Barker, CEcD  
Executive Director

CC: Brenda Garton  
County Administrator

RE: Supplemental Appropriation Request for 31-8102-5600-001

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-8102-5600-001 for FY15-16 in the amount of \$250,000. The appropriation increase will allow us to provide the third installment out of four for HP HOOD LLC by Frederick County under the Performance Agreement dated January 8, 2104.

As a refresher, HP HOOD LLC committed to expanding its manufacturing operation in Frederick County. This expansion included an \$84.6 million investment through a building expansion and new machinery and adds 75 new jobs. The expansion will increase the company's ultra-high temperature production capacity.

The performance date for this project is July 31, 2016. All progress reports to date show a favorable trend toward compliance.

Thanks for your help. Please advise if additional information is required.



## COUNTY of FREDERICK

Sanitary District of Shawneeland

Kevin Alderman  
District Manager

Office: 540/877-1035  
Fax: 540/877-1361

### MEMORANDUM

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

**FROM:** Kevin C. Alderman, District Manager, Shawneeland Sanitary District **KCA**

**SUBJECT:** Carry Forward of Funds from Fiscal Year 2014/2015 Budget to Fiscal Year 2015/2016 Budget

**DATE:** June 29, 2015

---

I am requesting that an amount of \$50,000.00 be carried forward from the Fiscal Year 2014-2015 Shawneeland Sanitary District budget line item 16-8108-8005-00-Motor Vehicles & Equipment to line item 16-8108-8005-00-Motor Vehicles & Equipment in the Fiscal Year 2015-2016 budget. This amount will be used to purchase a used pick-up truck, hopper, and plow that the Sanitary District is currently in need of.

If you have any questions, please do not hesitate to call me.

KCA/pms

Cc: file

6/30/15 balance: \$50,000

## **Frederick County Board of Supervisor's**

### **Finance/Audit Committee Charter**

#### **I. Organization**

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

#### **II. Purpose**

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

#### **III. Meetings and Quorum**

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

#### **IV. Responsibilities**

The Committee shall have the following duties and responsibilities:

##### **A. Finance**

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.
2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.
3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.
4. Review the budgetary and financial implications of management's tactical and strategic plans.
5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

##### **B. Audit**

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.
2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.
3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.
4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

##### **C. Other Duties Related to Review, Reports and Improvement Procedures**

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.
2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes



## EXPENSE RECOVERY MEMORANDUM OF UNDERSTANDING

1. **Parties:** As of April 15, 2013, the parties to this Memorandum of Understanding ("MOU") are the County of Frederick, Virginia (the "County"), a political subdivision of Virginia, acting through its Fire and Rescue Department, the Frederick County Fire & Rescue Association (the "Association"), an unincorporated association, and the following "Participating Companies", each of which is a Virginia corporation: Stephens City Volunteer Fire and Rescue Company, Inc., Middletown Volunteer Fire and Rescue Company, Inc., Clear Brook Volunteer Fire and Rescue, Inc., Gore Volunteer Fire Company, Round Hill Community Fire and Rescue Company, Inc., Gainesboro Fire Company, Inc., Star Tannery Volunteer Fire Department, Greenwood Volunteer Fire and Rescue Company, Inc., North Mountain Volunteer Fire Company, Inc. and Millwood Station Volunteer Fire and Rescue Company 21, Inc. (each may be referred to individually herein as a "Participating Company"). The following "Non-Participating Companies", each of which is a Virginia corporation, join this MOU solely for purposes of Sections 1, 4, or 6: Reynolds Store Volunteer Fire and Rescue Company, Inc. (each may be referred to individually herein as a "Non-Participating Company"). As long as a company is a "Non-Participating Company", its consent shall not be required for amendments to this MOU, other than as to any amendment to Section 1, 4, or 6. The Participating Companies and the Non-Participating Companies are jointly referred to herein as a "Volunteer Company" or the "Volunteer Companies".
2. **Purpose:** The purpose of this MOU is to set forth the responsibilities of the County, the Association, and the Participating Companies for operation of the "Expense Recovery Program" (also referred to herein as the "Program"), under which program the County and the Participating Companies will seek to recover certain of their expenses incurred in providing emergency medical services ("EMS").
3. **County Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the County will:
  - A. Pay all costs, including salary and benefits, associated with the utilization of one County employee intended specifically to provide on-going administrative support for Program, including all costs of any third-party billing services provider and including the cost of consumable equipment and supplies used on EMS calls, with all costs under this Section 3A to be subtracted and paid from the gross revenue collected under the Program, before disbursements are made, pursuant to Section 3D, to the County and to the Participating Companies.
  - B. Maintain the revenue generated from the Program in an account dedicated to expense recovery and separate from any other County revenue.
  - C. Provide a quarterly accounting related specifically to revenues and expenses associated with the Program.
  - D. Distribute to the Participating Companies, no less frequently than quarterly, net revenue received under the Program, based on each individual Participating Company's actual

transports, to include 100% of billable mileage expenses and 50% of the net revenue after billable mileage expenses.

- E. The County will not increase, reduce, or eliminate funding (to any amount different from what a Participating Company receives) for Non-Participating Companies.

4. **Volunteer Company Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the Volunteer Companies will:

- A. Maintain apparatus in serviceable condition to meet Virginia State Police vehicle inspection requirements and the Virginia Department of Health, Office of Emergency Medical Services regulations.
- B. Have and follow a preventative maintenance program for all fire and rescue apparatus.
- C. Keep maintenance records on file for all fire and rescue apparatus, to meet federal and state regulations, and make such records available for review by the County upon request.
- D. Adhere to all Standard Operating Guidelines established by the Association as approved by the Chiefs Workgroup.
- E. Submit an annual Capital Improvement Plan (CIP) to the County as part of the County's annual CIP process.
- F. Use the revenue generated from the Program only for purposes of covering:
  - 1. operating expenses;
  - 2. existing debt service, and
  - 3. new debt service (i.e., apparatus), but not for new debt service of bricks and mortar.The Volunteer Companies shall not, however, pledge, as security for any debt, any revenue generated from the Program.
- G. Submit an annual financial statement to the County for audit by the County's auditor that includes particular items as requested by the County's auditor.
- H. Not change second, third, due etc. assignments to prevent Participating Companies from responding into first due areas of Non-Participating Companies.
- I. Complete all incident documentation in a timely fashion, i.e. within 24 hours from the time an incident is handled.

5. **Joint Responsibilities of the County and the Participating Companies:** As part of the shared responsibility for the Expense Recovery Program, the County and the Participating Companies will:

- A. Manage the Program generally and select a private "third-party" billing agency.
- B. Pay all costs associated with the utilization of a private "third-party" billing agency, with such costs to be subtracted from the gross revenue collected under the Program, before disbursements are made to the County and to the Participating Companies.



C. Adhere to the practice of "soft billing", as described in the Expense Recovery Policies as set forth in the Standard Operating Guidelines.

6. **Association Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the Association will:

A. Assist in ensuring compliance with all Standard Operating Guidelines established by the Association as approved by the Chiefs Workgroup.

B. In the event amendments to this MOU are to be considered, the Association will act as the coordinator for the Volunteer Companies and as the representative between each Volunteer Company and the County.

7. **Amendments:**

A. The County and the Volunteer Companies do not intend to modify any items listed in this MOU for a minimum of 2 years, but agree that, in the event of unforeseen circumstances, they will proceed in good faith to consider appropriate modification at such sooner time as may be necessary. The parties recognize that this MOU cannot address every procedural issue that may be encountered and they state their intention to review this MOU at least once every two years to identify appropriate amendments. This MOU may be amended only by a written document signed by all parties hereto.

B. Should a Volunteer Company choose to opt in to become a "Participating Company" in the Expense Recovery Program or opt out from being a "Participating Company" in the Expense Recovery Program, it may only do so effective at the beginning of a fiscal year (July 1), upon 60 days advance written notice to the County and the Participating Companies and Non-Participating Companies. Opting in or opting out does not preclude a Volunteer Company from opting in or opting out for a future fiscal year.

COUNTY OF FREDERICK, VIRGINIA

By: 

Date: 4-16-2013

Title: County Administrator

FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

By: 

Date: 4/15/13

Title: President

STEPHENS CITY VOLUNTEER FIRE AND RESCUE COMPANY, INCORPORATED

By: [Signature]  
Title: President

Date: 4/15/2013

MIDDLETOWN VOLUNTEER FIRE AND RESCUE COMPANY, INCORPORATED

By: [Signature]  
Title: FIRE CHIEF

Date: 4/15/2013

CLEAR BROOK VOLUNTEER FIRE AND RESCUE, INCORPORATED

By: [Signature]  
Title: Fire Chief

Date: 4/15/2013

GORE VOLUNTEER FIRE COMPANY

By: B.H. McDonald  
Title: safety off. / B.O.D.

Date: 4/15/2013

ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY, INCORPORATED

By: [Signature]  
Title: President

Date: 4/15/2013

GAINESBORO FIRE COMPANY, INCORPORATED

By: [Signature]

Date: 4/15/2013

Title: President

STAR TANNERY VOLUNTEER FIRE DEPARTMENT

By: Joseph W. Reed  
Title: President

Date: 4-15-2013

GREENWOOD VOLUNTEER FIRE AND RESCUE COMPANY, INCORPORATED

By: Wad Clay  
Title: President

Date: 15 April 2013

NORTH MOUNTAIN VOLUNTEER FIRE COMPANY, INCORPORATED

By: Roger L. Milburn  
Title: Vice President

Date: 4-15-13

REYNOLDS STORE VOLUNTEER FIRE AND RESCUE COMPANY, INCORPORATED

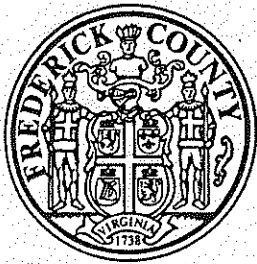
By: James A. Miller JR  
Title: Chief

Date: 4-15-13

MILLWOOD STATION VOLUNTEER FIRE AND RESCUE COMPANY 21,  
INCORPORATED

By: Robert A. Jenkins  
Title: Treasurer

Date: 4-15-13



## COUNTY of FREDERICK

### MEMORANDUM

**Kris C. Tierney**  
Assistant County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

**TO:** Board of Supervisors Members  
**FROM:** Kris C. Tierney, Assistant County Administrator *KCT*  
**RE:** Requested Fire and Rescue Joint Agreements  
**DATE:** June 8, 2015

At the request of Supervisor DeHaven please find attached various agreements pertaining to the delivery of fire and rescue service and operation and maintenance of County owned facilities. Specifically, the following agreements are included:

Fire and Rescue Joint Agreement entered into in 2007 between Frederick County and all eleven companies.

Guidelines for County Constructed and Replacement Volunteer Fire Stations adopted by the Board of Supervisors 11/9/2011.

Addendum to Fire and Rescue Joint Agreement (Round Hill Fire and Rescue Company) entered into 7/15/2014.

Memorandum of Understanding Regarding Construction, Ownership, Use, Operations and Maintenance of Replacement Round Hill Fire and Rescue Station Between the County of Frederick and Round Hill Fire and Rescue Company entered into 8/5/2014.

An agreement between the County of Frederick and Round Hill Community Fire and Rescue Company dated July 2014 which sets out the responsibilities for financing and construction of the Round Hill Fire Station and Events Center.



## FIRE AND RESCUE JOINT AGREEMENT

This Fire and Rescue Joint Agreement (Agreement) dated the 26<sup>th</sup> day of September, 2007, by and between the County of Frederick, Virginia (the County) and all Volunteer Fire and Rescue Companies presently serving in Frederick County (the Companies).

### RECITALS

- A. The County and its volunteer fire and rescue companies have, for several decades, cooperated in order to provide exemplary fire and rescue services to the citizens of Frederick County, Virginia.
- B. The County is committed to continued growth and improvement of its volunteer fire and rescue companies and assuring the safe and efficient provision of essential fire and rescue services, and the Company is committed to utilizing its personnel and resources to achieve the same goals.
- C. As growth within the County has continued, fire and rescue service demands have increased, which has created a need for the fire and rescue system within the County to evolve into a combination volunteer and career fire and rescue service.
- D. In order to provide additional support to the volunteer companies, plan for future service needs, and provide management and supervision for career fire and rescue personnel, the County has established a Fire and Rescue Department (the Department) as a County department.
- E. The County remains committed to maintaining a strong and viable volunteer fire and rescue system that is supplemented by career fire and rescue employees.
- F. The parties desire, by this Agreement, to further enhance the partnership between the County and the Company by defining the role and responsibility of each party, and to further support their joint mission to provide efficient and cost-effective fire and rescue services to the citizens of Frederick County.
- G. In accordance with *Virginia Code 27-15.1*, it is the intent of the parties to continue to allow the Companies to exercise authority in the process of answering alarms or operating at emergency incidents.
- H. In this agreement, when reference is made to County rules, regulations, requirements and procedures of which are currently not in existence, it is agreed upon that they shall be mutually developed, approved and implemented by the County and the Operations Team.

### TERMINOLOGY

For purposes of this Agreement the following terms shall have the following meanings:

*The Board of Supervisors of the County of Frederick, Virginia*, shall be known as the Board and in certain instances, the County.

*Company* shall refer to the individual Volunteer Fire and Rescue Company executing this agreement.

*Companies* shall refer to all Volunteer Fire and Rescue Companies organized and located within the boundaries of the County of Frederick, Virginia.

*County* shall refer to the County of Frederick, Virginia as well as the Board of Supervisors.

*Director of the County Fire and Rescue Department* shall be known as the Department Chief.

*The Chief Operational Officer of the Company* shall be known as the Company Chief.

*The President of the Company* shall be known as the President.

*The Frederick County Fire and Rescue Department* shall be known as the Department.

*The Frederick County Volunteer Fire and Rescue Association* shall be known as the Association.

*The Operations Team* shall refer to the Chiefs' Work Group, which shall be made up of the Company Chief from each of the Volunteer Fire and Rescue Companies organized and located within the boundaries of the County of Frederick, Virginia.

The aforementioned persons and groups shall also be known as the parties.

### **AGREEMENT**

NOW, THEREFORE, for the mutual consideration herein contained, the parties agree as follows:

#### **1. FUNDING**

- A. Pursuant to Virginia Code 15.2-953, the County intends to provide public funds to the Company, subject to appropriations, to support the Company's providing of fire and rescue services to the public.
- B. Pursuant to Virginia Code 15.2-954, the County may establish and provide a

capital loan fund to a company providing firefighting and rescue services for construction or equipment for providing fire and rescue services to the community. Should this fund be established, the company shall adhere to county procedures and guidelines, to include purchasing and competitive bidding.

C. The Companies shall:

- (1) maintain records of the receipt and expenditure of public funds;
- (2) submit to annual audits of the expenditure and receipt of public funds as provided by the County's certified public accountant auditor, and provide the information and data requested by said certified public accountant auditor for such audits
- (3) ensure that the County's certified public accountant auditor files the Annual Financial Statement required by the County, using such forms and procedures as prescribed by the County's certified public accountant auditor and that the County is given a copy of the Financial Statement upon completion.

D. Receipt of public funds by the Companies shall not affect the Companies' right to solicit or raise money locally from the community, providing such local fundraising activities are conducted in accordance with applicable laws and regulations.

E. During the County's annual budget process, the Companies may make a request for a special appropriation. Such request shall be forwarded to the County along with the recommendation of the Volunteer Fire and Rescue Association.

F. The County may withhold funding to a Company, whether or not in an approved budget, for failure of the Company to comply with provisions set forth in this agreement, including, without limitation, the provisions set forth in Paragraph 1. Funding. The County shall provide written notice to the Company of their intent to withhold funding along with the reason. The Company shall have seven (7) days to respond to the County along with the ability to request a meeting to discuss said notice and suggested courses of correction.

## 2. TEAM

The Companies shall maintain an Operations Team (Chief's Work Group), which will serve as advisors to the Department Chief and as liaisons with other



companies. The Company Chief or his designee shall serve on the Operations Team. The Team shall meet at least monthly.

### **3. RECORDS AND DATA**

- A. The Companies shall utilize an incident software reporting system compatible with State and County requirements and shall be utilized by all companies.
- B. The County shall have a System Administrator who will limit access to the system to those authorized by the Systems Administrator in conjunction with the Operations Team. In addition, the System Administrator will maintain a central data repository.
- C. The Companies shall collect and maintain data as required by the County for State and County programs. The County shall provide initial training to the Companies regarding the use of the selected reporting software. In addition, the County shall provide on-going training to the Companies as a result of changes in personnel or updates to the reporting software.

### **4. SERVICE RESPONSIBILITY**

- A. It is the responsibility of the Companies to deliver emergency fire, rescue, and medical services, within its capabilities, to the citizens of the designated response area of the County in accordance with County dispatch and response procedures as established and in conjunction with the Operations Team.
- B. The Companies agrees to assist other county fire and rescue companies in delivering emergency fire, rescue, and medical services to the citizens of Frederick County, as needed and in accordance with County dispatch and response procedures as established and in conjunction with the Operations Team.
- C. The Companies also agrees to provide assistance to other fire and rescue companies and governmental jurisdictions with which Frederick County and/or the Company has established mutual aid agreements, in accordance with County dispatch and response procedures as established and in conjunction with the Operations Team.

### **5. VOLUNTEER RECRUITMENT**

- A. The County, through the Department and Companies, is committed to operating a combination volunteer and career fire and rescue system to service the needs of public safety in the most cost effective manner. Primary emphasis

will be to preserve and perpetuate the continuation of a predominantly volunteer fire and rescue service and to supplement the staffing needs of the companies as requested and approved or funded.

- B. The County and the Companies shall each diligently work to recruit, train, and maintain viable volunteer fire and rescue companies in accordance with all applicable laws, rules, and regulations of the Commonwealth of Virginia and County requirements.

#### 6. STATION STAFFING

- A. The Companies shall provide staffing with volunteer personnel when feasible, 24 hours a day, seven days a week, as required for response to incidents. The companies shall ensure that volunteer personnel responding to incidents are trained and qualified in accordance with federal, state, County, and companies requirements to perform required duties, and that any required licenses and/or certifications are maintained.
- B. The County agrees to provide station staffing with career personnel to supplement volunteers. Actual work hours will be determined by mutual agreement between the Company Chief or his designee and the Department Chief.
- C. Until a criterion is mutually developed and agreed upon by the Association and the County for requesting staffing, the county agrees to provide staffing as requested by the companies and approved by the Board. The County shall ensure that career personnel responding to incidents are trained and qualified in accordance with Federal, State, County and Company requirements to perform required duties, and that any required licenses and/or certifications are maintained. These qualifications are outlined in SOP 2.6.03, Employee Career Development Program.
- D. Career employees of the County are permitted to participate as members of County Volunteer Fire Companies during their off duty hours. These employees must follow all Fair Labor Standards Act regulations in conjunction with their volunteer duties. In order to guard both the volunteer company and the Fire and Rescue Department from potential conflicts of interest, all parties to this agreement recognize the need to restrict the level of management participation in a volunteer company by County career employees. It is agreed that the career employees of the Fire and Rescue Department shall not be permitted to serve as Chief, Assistant Chief, Deputy Chief, Rescue Captain, President, Vice-President or Treasurer of a volunteer company or serve as a voting delegate, officer, or committee chair of the Frederick County Volunteer



Fire and Rescue Association.

**7. SELECTION AND ASSIGNMENT OF CAREER PERSONNEL**

- A. As the legal employer, the County shall have full responsibility for the processing and selection of career employees. A single screening and selection process shall be used to employ career personnel regardless of the company to which the employee is ultimately assigned.
- B. The Department Chief shall establish basic job descriptions and employment qualifications, as well as the screening and selection process, for career personnel who will yield employees that will adequately serve the needs of the fire and rescue system and the public. Volunteer input into the requirements and procedures used shall be solicited through the Operations Team and the Frederick County Volunteer Fire and Rescue Association.
- C. The Department Chief shall be responsible for making station assignments of career personnel. The Department Chief decisions on personnel to be assigned to volunteer companies shall be made in consultation with the Company Chief or his designee of the applicable company. The Department Chief shall also have the right to reassign career personnel whenever, in his discretion, it is deemed necessary. The Department Chief or his designee shall also ensure that the Company Chief or his designee receive adequate notice of any personnel assignment changes. This notification shall be made in a timely manner when feasible. In all matters of personnel assignments and station coverage, primary consideration shall be given to public safety needs.
- D. Provided adequate funds are available, part-time employees may be employed to provide coverage for full-time career employees who are absent due to leave, training, special assignment, or when a position is vacant. Part-time employees shall be assigned at the Department Chief's discretion.

**8. EMPLOYEE SUPERVISION AND EVALUATION**

- A. Career personnel are ultimately responsible to the Department Chief or his designee.
- B. Supervision of career personnel shall rest with the Department Chief or his designee, with the guidance of the applicable Company Chief or their designees. Work assignments shall be of a nature consistent with public safety mission of the County and the Company. Station duties shall be coordinated with the Department Chief, the Company Chiefs or their designees, and shall be standard throughout all companies as established and agreed upon by the

Department and the Operations Team.

- C. In order to provide consistent direction throughout the workday, the senior ranking career employee assigned to a station, in conjunction with the chief operational officers of the Company, shall ensure that routine daily activities of career employees are carried out as assigned.
- D. The Department Chief, the Company Chief or their designees may utilize career personnel for projects or other work-related assignments. Every effort shall be made to ensure that a balance is maintained between Company and County priorities and goals.
- E. The Department Chief or his designee shall be responsible for formal performance evaluations of career employees, as required under County personnel policies. Evaluations of career employees assigned to volunteer companies shall be completed with input from the Company Chief or designee.
- F. The County Administrator shall be responsible for the formal performance evaluation of the Department Chief. The County Administrator shall include all company Chiefs and the Association liaison for input into the performance evaluation of the Department Chief.
- G. Formal complaints concerning a career employees' behavior or performance shall be forwarded from the Company Chief to the employee's immediate supervisor, in writing, for official investigation. As a part of the personnel process, any complaint shall remain confidential between all parties connected with the complaint. The Department Chief or his designee will notify the company Chief or his designee of the status or results, to include any findings or disciplinary action, of the investigation in a timely manner.
- H. Formal complaints concerning a volunteers' behavior or performance shall be forwarded from the Department Chief to the Volunteer Coordinator and Company Chief, in writing, for official investigation. As a part of the personnel process, any complaint shall remain confidential between all parties connected with the complaint. The Company Chief or his designee will notify the Department Chief or his designee and the Volunteer Coordinator of the status or results, to include any findings or disciplinary action, of the investigation in a timely manner.
- I. Leave for career employees shall be taken in accordance with County procedures. When a vacancy occurs, the position will be filled with either a qualified volunteer (approved by the Company Chief) or a full or part-time career employee.



## **9. FACILITIES AND WORK ENVIRONMENT**

- A. The Companies shall provide career personnel with an adequate, clean, and safe work environment that is conducive to productive performance and good morale among co-workers. As the party responsible to provide and maintain the fire station, it is the Companies' responsibility to provide and maintain a structurally safe and healthy work place that meets all applicable code requirements for occupancy.
- B. The station shall have and maintain potable water, working plumbing, adequate ventilation, heating, cooling, lighting, and trash removal. Any deficiencies in these basic requirements shall be corrected in the most expeditious manner possible.
- C. In addition to the foregoing basic requirements, the Companies shall provide and maintain the following items for the personal needs of career employees during the workday:
  - a) Refrigerator
  - b) Stove and microwave oven
  - c) Personal lockers
  - d) Furnished rest area/lounge
  - e) Shower facility
  - f) File space
  - g) Protective clothing storage
  - h) Separate male and female bunkroom facilities for 24 hour staff.
- D. Station maintenance and major repair is the responsibility of the Companies. Career personnel shall participate in light cleaning and minor repair of the station and grounds to maintain good order. Volunteer and career personnel shall share general custodial duties.

## **10. APPARATUS AND EQUIPMENT**

- A. As the owner of the station's apparatus and equipment, the Companies agrees to authorize career employees to drive, operate, and utilize the apparatus and equipment, providing the operation and use is in accordance with an established standard driver/operator course and procedure for all companies as developed and agreed upon by the Company Chief's or their designees and the County. The Company Chief or his designee shall be responsible for providing orientation training to all new career personnel assigned to the station on the proper operation and use of company apparatus and equipment. The Company

Chief or his designee shall be responsible for the final approval of all drivers. All Training shall be completed based upon the availability of Companies approved trainers and the experience level of the employee.

- B. The Companies recognizes that in addition to emergency response, its apparatus and equipment will be used by career personnel to perform routine duties such as physical fitness training, public fire and rescue safety education programs, fire prevention inspections, fire and EMS training, pre-fire planning, mapping, etc. Any activities outside of the companies first due response area must be approved by the company Chief or their designee.
- C. It is the responsibility of the Companies to maintain all apparatus and equipment that is in service in proper safe working order. While vehicle maintenance and repair is the responsibility of the Companies, career personnel will participate in a shared responsibility of cleaning and minor preventative maintenance. Career personnel may make minor repairs to apparatus and equipment when such repairs are within their mechanical capability and the Company Chief or designee has authorized the work.
- D. Volunteer and career personnel shall ensure operational readiness and shall perform daily apparatus and equipment inspections and testing. Deficiencies found shall be noted and reported to the appropriate Company Chief.

#### 11. TRAINING

- A. Volunteer and career personnel shall maintain a knowledge and skill level proficient with their appropriate assigned Fire and EMS duties through a curriculum mutually established by the County and the Operations Team.
- B. The Company will be assisted with its training program as available and requested. The development and facilitation of countywide courses will be coordinated through the County Fire and Rescue Training Committee and provided to Frederick County Fire and Rescue volunteers at no cost, if approved in the annual budget process.
- C. From time to time, one or more career staff may be sent to special training programs. When this occurs, the vacant position will be filled with either a qualified volunteer (approved by the Company Chief or his designee) or a full or part-time career employee.

#### 12. INSURANCE AND LIABILITY

- A. Each party will cooperate with the other in risk prevention programs to reduce



the risk of bodily injury, property damage, and any consequential liability.

- B. Each party shall provide insurance or a program of self-insurance which will cover damage or loss to real or personal property caused by negligent acts or omissions by their members or employees.
- C. Subject to annual review and approval by the Board of Supervisors, the County shall provide an accident policy for the Companies.

13. **MODIFICATION**

- A. This Agreement may be amended or modified only by a written document, signed by the parties hereto.
- B. The parties recognize that this Agreement cannot address every policy or procedural issue that may be encountered, and they do state their intention to review this Agreement annually to identify appropriate additions or modifications.

14. **TERMINATION**

- A. This Agreement may be terminated by either party by six (6) months written notice to the other party.
- B. This Agreement shall terminate in the event of the dissolution of the Company. The Company may be dissolved by voluntary dissolution by the Company or pursuant to the provisions of Virginia Code 27-10.
- C. Since the assets of the Company were derived through public contributions, the Company agrees in the event of dissolution for any reason to vest title to all land, buildings, apparatus, and equipment to the County, to a Town (if the Company's station is located in the Town), or an organization that will be committed to carrying on the Company's public safety mission to the citizens of the County.

15. **GENERAL**

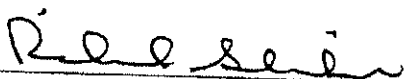
- A. This document supersedes any and all prior agreements, either written or verbal, entered into between these parties to the extent that the subject matter of any prior agreements is addressed or related to the subject matter of this document.
- B. This agreement defines the working relationship between the County and the

Company. Except as expressly provided to the contrary, nothing in this agreement creates a standard of conduct or a standard of care with respect to citizens, employees, or volunteers.

- C. It is agreed that each party to this agreement acknowledges its role in providing fire and rescue services to the citizens of Frederick County, Virginia. It is further agreed that the relationship between the County, the Company, and their members and employees, shall reflect an attitude of cooperation toward the achievement of effective and efficient fire and rescue services for County citizens.
- D. The parties agree to plan, develop and maintain a strategic plan for the future needs of the fire and rescue system of which will be reviewed annually and will include a five and ten year projected plan. The strategic planning group shall consist of the Department Chief, the Operations Team, the Board liaison, the County Administrator, the Association President or their designees as well as career and volunteer field personnel as designated.
- E. The parties each express their intent to work together to develop and/or revise Standard Operating Procedures.
- F. By this Agreement and agreements with other fire and rescue companies the County is providing for fire and rescue services to its citizens by using both government-employed (career) personnel and personnel of the Companies, and the Companies shall be deemed an instrumentality of the County for purposes of Virginia Code 27-23.6.


**COUNTY OF FREDERICK, VIRGINIA**

DATE: 10/30/07

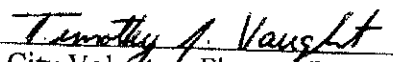
By:   
Chairman, Board of Supervisors

**COMPANIES**

DATE: 10-7-07

By:   
Stephens City Volunteer Fire and Rescue Company, Inc.  
Chief

DATE: 9-27-07

By:   
Stephens City Volunteer Fire and Rescue Company, Inc.  
President



DATE: <u>09/27/07</u>	By: <u>[Signature]</u> Middletown Volunteer Fire and Rescue Company, Inc. Chief
DATE: <u>09/27/07</u>	By: <u>Ray A. Legg</u> Middletown Volunteer Fire and Rescue Company, Inc. President
DATE: <u>09/27/2007</u>	By: <u>Thomas F. Price</u> Clear Brook Volunteer Fire and Rescue, Inc. Chief
DATE: <u>09/27/07</u>	By: <u>[Signature]</u> Clear Brook Volunteer Fire and Rescue, Inc. President
DATE: <u>09/27/07</u>	By: <u>Stephen R. Holliday</u> Gore Volunteer Fire Company Chief
DATE: <u>27 SEP 2007</u>	By: <u>[Signature]</u> Gore Volunteer Fire Company President
DATE: <u>9/27/07</u>	By: <u>[Signature]</u> Round Hill Community Fire and Rescue Company, Inc. Chief
DATE: <u>9/27/07</u>	By: <u>Edwood B. Patterson</u> Round Hill Community Fire and Rescue Company, Inc. President
DATE: <u>09/27/07</u>	By: <u>Donald J. Jackson</u> Gainesboro Fire Company, Inc. Chief
DATE: <u>09/27/07</u>	By: <u>[Signature]</u> Gainesboro Fire Company, Inc. President
DATE: <u>09/27/07</u>	By: <u>[Signature]</u>

DATE: <u>9-27-07</u>	Star Tannery Volunteer Fire Department Chief By: <u>Joseph W. Rudy</u> Star Tannery Volunteer Fire Department President
DATE: <u>9-27-07</u>	By: <u>Thurston E. Fuller</u> Greenwood Volunteer Fire and Rescue Company, Inc. Chief
DATE: <u>9-27-07</u>	By: <u>Daniel C. Clark</u> Greenwood Volunteer Fire and Rescue Company, Inc. President
DATE: <u>9-27-07</u>	By: <u>Kenneth Swearnes</u> North Mountain Volunteer Fire Company, Inc. Chief
DATE: <u>9-27-07</u>	By: <u>Roger L. Milburn</u> North Mountain Volunteer Fire Company, Inc. President
DATE: <u>10/14/07</u>	By: <u>Chapman E. [Signature]</u> Reynolds Store Volunteer Fire and Rescue Company, Inc. Chief
DATE: <u>10/12/07</u>	By: <u>Thomas R. [Signature]</u> Reynolds Store Volunteer Fire and Rescue Company, Inc. President
DATE: <u>10/3/07</u>	By: <u>Daniel S. Miller</u> Millwood Station Volunteer Fire and Rescue Company 21, Inc. Chief
DATE: <u>27 Sep 07</u>	By: <u>[Signature]</u> Millwood Station Volunteer Fire and Rescue Company 21, Inc. President

## **GUIDELINES FOR COUNTY CONSTRUCTED AND REPLACEMENT VOLUNTEER FIRE STATIONS**

When public funds are to be utilized, the following guidelines shall govern the construction of new county owned fire stations and the reconstruction/relocation of existing fire and rescue volunteer stations. Guidelines that are unique to either the new county owned fire stations and the relocation/reconstruction of existing volunteer stations are so noted within this document.

### **General Guidelines**

1. The county endorsed prototype fire station, which shall also be the model for replacement stations, shall consist of approximately 11,000 square feet with two stacking bays. The facility shall also contain bunk rooms, showers, kitchen area, conference room, and offices. Satellite offices for the Sheriff's Department, Commissioner of the Revenue, or other county department may be provided within the prototype.
2. Frederick County shall finance, construct, and own all new and replacement/relocated fire stations.
3. Frederick County shall be responsible for the maintenance and staffing (volunteer and career) of all new county-owned proto-type fire stations.
4. Building permit fees shall be waived.
5. Previously collected proffers, earmarked for specific fire stations shall remain in place. Upon adoption of these guidelines, any future proffers designated for fire and rescue services may be utilized to fund a portion of the construction of new and replacement fire stations, as part of a county-wide emergency services approach.
6. Fund balance shall not be used to fund the construction of new or replacement fire stations.
7. In the event a county owned fire station is built on volunteer owned land, then the county and the volunteer company shall enter into a long-term (i.e. 99 years) lease agreement.

### **Guidelines for New Fire Stations**

In addition to the General Guidelines, the following shall govern the construction of new fire stations within Frederick County:

1. All new fire stations constructed within Frederick County shall be the county endorsed prototype.
2. Frederick County shall own the land upon which all new prototype fire stations will be constructed.



3. Financing of new stations shall be via lease revenue bonds issued through the Frederick County Industrial Development Authority or another financing option acceptable to Frederick County..

#### **Guidelines for Replacement/Relocated Volunteer Stations**

In addition to the General Guidelines, the following shall govern the construction of replacement or relocated volunteer stations:

1. The county endorsed prototype fire station should be the model for the replacement/relocated fire station, unless the volunteer company owns specialized equipment, such as a ladder truck, that cannot be accommodated within the prototype footprint.
2. Because the county will be the owner, it shall fund the total cost of construction of replacement/relocated volunteer stations, including those stations with requirements/building footprints larger than the approved prototype.
3. Routine Daily Maintenance of the replacement/relocated fire station shall be performed by the career and volunteer staff assigned to each of those stations.
4. Equipment housed within the replacement/relocation station shall be maintained by those who own the equipment.
5. Financing of replacement/relocated stations may be via lease revenue bonds issued through the Frederick County Industrial Development Authority or another financing option acceptable to Frederick County.
6. If the replacement/relocated station requires a social hall component, then the social hall may either be connected to the station on land owned by the company or built adjacent to the station on land owned by the company.
7. The social hall shall be owned and financed by the respective volunteer company.
8. The social hall component may be constructed simultaneously with the replacement/relocated fire station.
9. The social hall shall be maintained by the respective volunteer company.

The Frederick County Board of Supervisors reserves the right to make changes to the building plans, financing arrangements, or other matters relative to the construction of fire stations, as deemed appropriate.

The guidelines may be amended by the Frederick County Board of Supervisors, as necessary.

**ADDENDUM TO FIRE AND RESCUE JOINT AGREEMENT**  
**(Round Hill Community Fire and Rescue Company)**

THIS ADDENDUM TO FIRE AND RESCUE JOINT AGREEMENT (this "Addendum"), is dated as of July 1, 2014, by and between the COUNTY OF FREDERICK, VIRGINIA (the "County") and the ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY (the "Company").

**RECITALS**

A. The County, the Company and the other volunteer fire and rescue companies named therein entered into a Fire and Rescue Joint Agreement, dated as of September 26, 2007 (the "Agreement").

B. The County proposes to enter into a financing with the Virginia Resources Authority which intends to issue its bonds and provide a portion of the proceeds to the County (the "Financing") for the construction and equipping of a fire station (the "Fire Station") and multi-purpose building (the "Event Center") to be used by the County and the Company to provide fire and rescue services and community facilities.

C. The Company intends to be bound by the terms of the Agreement for as long as the Financing is outstanding.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained and other valuable consideration, the parties hereto agree as follows:

Section 1. Term of Agreement. The County and the Company agree that the Agreement shall remain in full force and effect with respect to the County and the Company as long as the Financing remains outstanding, subject to the provisions governing dissolution of the Company contained in Section 14.B of the Agreement. The County and the Company each agree that they will not exercise their respective right to terminate the Agreement as long as the Financing is outstanding unless they obtain an opinion of nationally recognized bond counsel acceptable to the County and to the Virginia Resources Authority ("VRA") or such other financing entity as may be deemed to be the lender under the Financing (the "Lender") to the effect that such termination will not adversely affect the treatment for tax purposes of interest on the Financing or any bonds issued by the VRA in connection with the Financing (an "Approving Opinion").

Section 2. Amendment of Agreement. The County and the Company each agree that they will not amend the Agreement as long as the Financing is outstanding without obtaining an Approving Opinion.

Section 3. Use of Facilities. The County and the Company agree that as long as the Financing is outstanding (i) the Fire Station will be used to provide fire and rescue services for the County in accordance with the Agreement and (ii) the Event Center will be used by the

Company in furtherance of its fire and rescue functions or made available by the Company for use by the general public on such terms and conditions as the Company may establish, which use may include rental of the Event Center to members of the general public for various events. The Company agrees to provide such information relating to the use of the Event Center as the County Administrator may request.

Section 4. Conveyance of Event Center to Company. The County agrees to convey the Event Center to the Company upon payment by the Company to the County of an amount sufficient to pay principal of and interest and any prepayment premium on the portion of the Financing allocated to payment of the costs of acquisition and construction of the Event Center; provided that no such conveyance shall occur until such portion of the Financing has been paid in full or defeased and the written consent of VRA, or the Lender, if applicable, has been obtained.

Section 5. Ratification and Confirmation. All provisions of the Agreement, as amended by this Addendum, are hereby ratified and confirmed by the parties and shall remain in full force and effect.

Section 6. Counterparts. This Addendum may be executed in any number of counterparts, each of which shall be an original, all of which together shall constitute but one and the same instrument.

Section 7. Governing Law. This Addendum shall be governed by and construed in accordance with the laws of the Commonwealth of Virginia.

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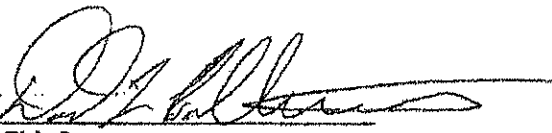


IN WITNESS WHEREOF, the parties have caused this Addendum to Fire and Rescue Joint Agreement to be duly executed as of the 15 day of July, 2014, by their duly authorized representatives.


COUNTY OF FREDERICK, VIRGINIA

By:   
Its: County Administrator

ROUND HILL COMMUNITY FIRE AND  
RESCUE COMPANY

By:   
Its: Chief

ROUND HILL COMMUNITY FIRE AND  
RESCUE COMPANY

By:   
Its: President

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

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

Dated July \_\_, 2014

**INTRODUCTION**

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

**I. CONSTRUCTION AND PHYSICAL CHARACTERISTICS**

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

**II. OWNERSHIP, OCCUPANCY, AND USE**

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

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

### III. MAINTENANCE AND UTILITIES

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

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

### IV. STAFFING AND EQUIPMENT

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

### V. EVENT CENTER

The construction, ownership, occupancy, use, operations, and maintenance of an event center on a portion of the Site shall be governed by one or more separate agreements between and/or among the County, the Company, and any third party(ies) as may be necessary.



VI. TERMINATION

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

VII. ENTIRE AGREEMENT; AMENDMENT

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

VIII. AUTHORITY OF SIGNATORIES

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

COUNTY OF FREDERICK, VIRGINIA

By [Signature]

Its County Administrator

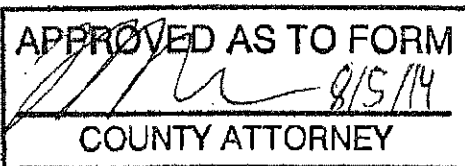
Date 8/5/14

ROUND HILL COMMUNITY  
FIRE AND RESCUE COMPANY

By E. Hood/B. Patterson

Its President

Date 8/5/2014



## AGREEMENT

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

### RECITALS:

- A. The Company provides fire and rescue services in the general vicinity of its current location at 769 Round Hill Road. The Company provides such services through volunteer personnel and the ownership of various apparatus.
- B. The County relies upon the Company to provide fire and rescue services and, in advancement of the Company's provision of fire and rescue services, the County provides certain career staffing and financial support to the Company.
- C. The Company relies upon the career staffing and financial support it receives from the County and it also relies upon revenue it receives from activities it conducts at and from the use of the event center located at its current station location.
- D. The improvements (in particular, the fire station and event center) at the Company's current location at 769 Round Hill Road are generally in excess of 50 years old and are in need of replacement.
- E. The County is the owner of the following lot or parcel of land (the "**Round Hill Property**"), located in the Gainesboro District of Frederick County, Virginia:
- That certain lot or parcel of land containing 5.0608 acres, more or less, situated along Corporate Place (to be constructed), west of National Lutheran Boulevard, and more particularly described in the plat recorded with Instrument Number 13 \_\_\_\_\_ among the records of the Clerk of the Circuit Court of Frederick County, Virginia, Tax Parcel Number 52-A-50B.
- F. The parties desire to arrange herein for the construction of the following (collectively, the "**Project**"):
- i. A certain street, designated as Corporate Place, said street extending westward from National Lutheran Boulevard for a distance of approximately 350 feet, more or less ("**Corporate Place**").

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

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

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

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

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

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



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

3. **COUNTY RESPONSIBILITIES:**

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

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

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

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

4. **COMPANY RESPONSIBILITIES:**

a. The Company shall provide to the County funds in the amount of \$146,790 representing a proportionate share of the costs of the design for the Project, upon execution of this Agreement.

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

- i. in an amount equal to that portion of the bid designated, by the bidder selected by County in response to the IFB, as being for the entirety of the Event Center (referenced as Item 4 in Recital H), said amount being \$1,373,464, and
- ii. thirty-eight percent (38%) of the remainder, after deduction of the \$616,563 being paid by Silver Lake, LLC, of that portion of the bid designated, by the bidder selected by County in response to the IFB, as being for Corporate Place, Spinning Wheel Lane, Utilities, and Site Work/Parking (collectively referenced as Items 1 and 2 in Recital H), 38% of said remainder amount being \$441,967.

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

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

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

f. The Company shall provide to the County the funds identified in Section 4(b) of this Agreement on a proportionate basis to the sum of the Virginia Resources Authority bond financing, as set out on Exhibit B hereto, by the dates indicated thereon. Said payments include interest at the same rate as provided for in the Virginia Resources Authority bond financing.

- i. Said proportionate amounts shall be calculated by taking the total of the amounts set forth in b of this section and dividing them by the total principal amount shown on Exhibit B and multiplying the resulting percentage by the respective payments shown on Exhibit B. For example, the sum of the amounts in b of this section is \$1,815,431 and the total principal amount shown on Exhibit B is \$5,135,000, resulting in the percentage amount being 35.35%. Therefore, for the debt service amount of \$116,637.51 shown on Exhibit B as due on April 1, 2015, the Company shall pay the County \$41,231.36. The Company shall pay to the County, by the respective dates indicated, 35.35% of each of the annual debt service and principal amounts shown on Exhibit B.

- ii. Exhibit B may be subject to amendment as necessary based upon the requirements of the Virginia Resources Authority in conjunction with closing on the bond issuance.
- iii. Concurrent with execution of this Agreement, the Company will execute a promissory note to reflect the obligations set forth in f of this section.
- iv. The Company and the County shall also enter into a ground lease by which the Company's occupancy of the Event Center is provided for by the County in exchange for and in consideration of payment of the amounts provided for herein.

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

h. Upon the County's completion of payment to the Virginia Resources Authority of all sums due to repay the bond issuance and upon the Company's completion of payment to the County of all sums provided for hereunder, the County will cause the conveyance of the Event Center and the underlying land to the Company.

5. **CONSTRUCTION DEADLINES**

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

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

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

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



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

Company: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

with a copy to: \_\_\_\_\_

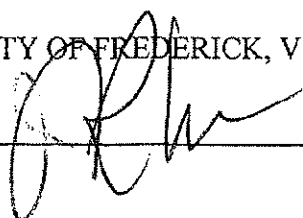
7. **ENTIRE AGREEMENT; AMENDMENTS.**

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

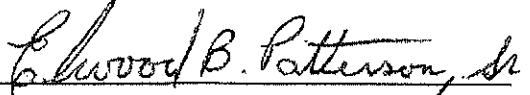
b. This Agreement shall be binding upon and the obligations and benefits shall accrue to the parties hereto and their successors and assigns.

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

WITNESS the following signatures:

COUNTY OF FREDERICK, VIRGINIA  
By  \_\_\_\_\_

ROUND HILL COMMUNITY FIRE  
AND RESCUE COMPANY

By  \_\_\_\_\_

**MEMORANDUM OF UNDERSTANDING  
REGARDING OWNERSHIP,  
USE, OPERATIONS, MAINTENANCE AND CONVEYANCE  
OF MILLWOOD FIRE & RESCUE STATION**

**BETWEEN THE COUNTY OF FREDERICK, VIRGINIA  
AND MILLWOOD STATION VOLUNTEER FIRE AND RESCUE  
COMPANY 21, INCORPORATED**

DATED June 30, 2015

This Memorandum of Understanding ("MOU") has been developed as an agreement between the County of Frederick, Virginia (the "**County**"), Millwood Station Volunteer Fire and Rescue Company 21, Incorporated (the "**Millwood**"), and the Economic Development Authority of the County of Frederick, Virginia (the "**EDA**") concerning the ownership, use, operations, and maintenance of the existing Millwood Fire Station (the "**Fire Station**") and the existing Events Center/Banquet Hall (the "**Events Center**"), located upon that certain parcel of land containing 4.1624 acres, more or less, fronting on the south side of Costello Drive in Shawnee Magisterial District, Frederick County, Virginia, Tax Map No. 64-10-5 (the "**Property**").

**RECITALS**

A. Millwood has previously executed that certain Deed dated February 23, 2007, of record in the Clerk's Office of the Circuit Court of Frederick County, Virginia as Instrument No. 070003086 (the "**Deed**") whereby the Property was conveyed to the EDA. Upon conveyance of the Property to the EDA, the EDA issued its \$3,000,000.00 Industrial Development Authority of Frederick County, Virginia, Taxable Lease Revenue Bond (Millwood Station Project), Series 2007 (the "**Bond**") payable to the United States of America acting through the Department of Agriculture ("**USDA**"). Repayment of the Bond is secured, in part, by that certain Deed of Trust dated February 23, 2007 executed by the EDA, of record in the aforesaid Clerk's Office as Instrument No. 070003087 (the "**Deed of Trust**") and that certain Assignment of Rents and Leases dated February 23, 2007 executed by the EDA, of record in the aforesaid Clerk's Office as Instrument No. 070003088 (the "**Assignment**"). Millwood and the EDA have also previously executed that certain Lease, Operating and Management Agreement dated February 23, 2007, attached to and made a part of the Assignment (the "**Lease**").

B. The Property is improved by that certain fire and rescue station, containing 17,025 square feet, more or less, currently used by the County and Millwood to provide fire and rescue services (the "**Fire Station**") and that certain Events Center/Banquet Hall, containing 14,808 square feet, more or less, currently used for social events (the "**Events Center**").

C. The County, Millwood and the other volunteer fire and rescue companies named therein have previously entered into a Fire and Rescue Joint Agreement, dated as of September 26, 2007 (the "**Fire & Rescue Operations Agreement**").

D. The County presently intends to enter into a financing with the Virginia Resources Authority ("**VRA**") for various governmental purposes (the "**Financing**"). The VRA intends to issue its bonds and provide a portion of the proceeds to the County in order to refinance the existing indebtedness due upon the Bond. The following constitutes the amount of the indebtedness due upon the Bond as of March 11, 2015:

Principal: \$2,707,644.86

Interest: \$ 4,896.02

Total as of 3/11/15: \$2,712,540.88

Per diem subsequent to 3/11/15: \$306.0010

E. The EDA agrees to subdivide the Property so as to create that certain parcel of land containing 2.428 acres, more or less, upon which is located the Fire Station (the "**Fire Station Parcel**") and that certain parcel of land containing 1.733 acres, more or less, upon which is located the Events Center (the "**Events Center Parcel**"). A copy of the proposed subdivision of the property is attached hereto marked Exhibit "A", with the final acreage and boundaries of the Fire Station Parcel and the Events Center Parcel to be determined in accordance with applicable ordinances and regulations of the County.

F. At the request of Millwood and the County, in connection with the Financing, the EDA agrees to convey fee simple title to the Fire Station Parcel and the Events Center Parcel to the County. Millwood agrees to forever waive any right to acquire title to the Fire Station Parcel and/or the Events Center Parcel from the EDA, as more fully set forth in the Deed, Assignment and Lease once the existing indebtedness due upon the Bond is paid and satisfied in full with a portion of the proceeds of the Financing, as more fully set forth hereinafter. Such waiver by Millwood shall not in any way prohibit Millwood from acquiring title to the Events Center Parcel (which includes the Events Center) once all of the Millwood Reimbursement Payments (as hereinafter defined) are made, as more fully set forth in Section 3, below.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained and other valuable consideration, the parties hereto agree as follows:

#### Section 1. OWNERSHIP, OCCUPANCY, AND USE

- a. The EDA shall convey fee simple title to the Fire Station Parcel and the Events Center Parcel to the County at such time as the Bond is paid and satisfied in full from the proceeds of the Financing. The EDA agrees to convey good and marketable title to the Fire Station Parcel and the Events Center Parcel by special warranty deed.



- b. Millwood shall be authorized to occupy and use the Fire Station Parcel (which includes the Fire Station) as currently being used for the following purposes: the conduct of its fire and rescue operations, that is, the storage, housing, and maintenance of fire and rescue equipment and the use of the Fire Station by fire and rescue personnel, including volunteers, in connection therewith; a base for responding to service calls; for training purposes; and for otherwise directly providing first response services. Except as otherwise provided herein, the County shall permit occupancy of the Fire Station by Millwood at no cost to Millwood and shall continue to permit Millwood to occupy the Station at no cost to Millwood as long as Millwood shall continue to comply with the Fire & Rescue Operations Agreement and this MOU.
- c. Millwood shall be authorized to occupy and use the Events Center Parcel (which includes the Events Center) for purposes of a rental facility for various conferences, banquets and other social events, so long as Millwood shall continue to comply with the Fire & Rescue Operations Agreement and this MOU.

Section 2. PAYMENT OF PORTION OF DEBT SERVICE

- a. Millwood and the County acknowledge and agree that the appraised value of the Events Center Parcel constitutes 45.40% of the total appraised value of the Property.
- b. Millwood agrees to pay unto the County the total sum of \$1,952,516.00 (consisting of \$1,289,937.00 principal and \$662,588.00 interest), payable in annual payments for a period of twenty-seven (27) years in order to reimburse the County for that portion of the Financing necessary to pay the Bond in full (the "**Millwood Reimbursement Payments**"). The Millwood Reimbursement Payments shall be paid in accordance with the Schedule of Payments attached hereto marked Exhibit "B" attached hereto and incorporated herein by reference as if set out in full. The Millwood Reimbursement Payments shall commence on the anniversary date of the closing and funding of the Financing by the County, and shall continue on the same anniversary date thereafter for a period of twenty-seven (27) years in accordance with the Schedule of Payments attached hereto as Exhibit "B".
- c. The amount of the Millwood Reimbursement Payments are based upon an anticipated rate of interest of 3.36% per annum; however, the applicable rate of interest may change due to market conditions in existence on the date of closing upon the Financing which is tentatively schedule on or about August 19, 2015. Millwood acknowledges and agrees that any change in the rate of interest applicable to the Financing will result in a change in the amount of the Millwood Reimbursement Payments. The final amount of the Millwood Reimbursement Payments will be determined once closing upon the Financing occurs.

### Section 3. CONVEYANCE OF EVENTS CENTER

- a. Upon completion of all of the Millwood Reimbursement Payments by Millwood, and provided that Millwood has not defaulted in the timely payment of the Millwood Reimbursement Payments unto the County, the County agrees to convey good and marketable fee simple title to the Events Center Parcel to Millwood by special warranty deed. In the event that Millwood defaults in the timely payment of any Millwood Reimbursement Payment unto the County, then and in such event, the County shall have no obligation whatsoever to convey fee simple title to the Events Center Parcel to Millwood, and shall have no responsibility or liability whatsoever to reimburse Millwood for the Millwood Reimbursement Payments received by the County or any portion thereof. The deed conveying title to the Events Center Parcel to Millwood shall include a reserved parking easement for the benefit of the Fire Station Parcel over the parking lot located on the north side of the Events Center for overflow or special event parking.
- b. Provided that the County is the lessee under the terms of that certain Lease with the Winchester Regional Airport Authority (the "**Airport**"), as lessor, for the lease of that certain parking lot located upon a portion of the lands owned by the Airport adjacent to the Events Center Parcel ("**Airport Parking Lease**"), the County agrees to assign and convey all of its rights as lessee under the terms of the Airport Parking Lease to Millwood at the time of conveyance of the Events Center Parcel unto Millwood.

### Section 4. MAINTENANCE AND UTILITIES

- a. The County shall be responsible for routine day to day maintenance, upkeep and repair of the Fire Station Parcel (including, but not in any way limited, to the Fire Station) including such activities as cleaning, minor repairs, mowing and landscaping at the County's sole cost and expense.
- b. Millwood shall be responsible for routine day to day maintenance, upkeep and repair of the Events Center Parcel (including, but not in any way limited to, the Events Center) including such activities as cleaning, minor repairs, mowing and landscaping at Millwood's sole cost and expense.
- c. The County shall be responsible for all major repairs, painting, as needed replacement of capital items, such as building fixtures, building mechanical equipment and building structural items, for the Fire Station Parcel (including, but not in any way limited, to the Fire Station) at the County's sole cost and expense.
- d. Millwood shall be responsible for all major repairs, painting, as needed replacement of capital items, such as building fixtures, building mechanical equipment and building structural items, for the Events Center Parcel (including,

but not in any way limited to, the Events Center), at Millwood's sole cost and expense.

- e. The County shall be responsible for the payment of the costs of standard utility services for the Fire Station (including, but not in any way limited to, electric, gas, water, sewer and other utilities) at the County's sole cost and expense.
- f. Millwood shall be responsible for the payment of the costs of standard utility services for the Events Center (including, but not in any way limited to, electric, gas, water, sewer and other utilities) at the Millwood's sole cost and expense.

#### Section 5. STAFFING AND EQUIPMENT

- a. Staffing of the Fire Station by the County and Millwood for fire and rescue operations shall be governed by the Fire & Rescue Operations Agreement.
- b. The acquisition and ownership of fire and rescue equipment for the Station, other than building fixtures, shall be governed by separate existing and any to be determined agreements between the County and Millwood.
- c. Staffing of the Events Center by Millwood for banquet and other social events shall be the sole responsibility of Millwood.

#### Section 6. DEEDS

- a. As referenced in Section 1(a), above, in the event that the Bond is paid and satisfied in full with a portion of the proceeds of the Financing, the EDA shall convey fee simple title to the Fire Station Parcel and the Events Center Parcel, including all of the EDA's right, title and interest in the Fire Station Parcel and the Events Center Parcel, the Project (as such term is defined in the Lease) and the Lease, to the County by special warranty deed.
- b. In connection with part of the Financing, Millwood agrees to execute that certain Quitclaim Deed and Deed of Release, a copy of which is attached hereto marked Exhibit "C", whereby Millwood forever assigns, conveys, quitclaims and releases unto the EDA, and its successors and assigns all of its right title and interest in and to the Property.

#### Section 7. DEBT SERVICE RESERVE ACCOUNT

Upon completion of the Financing and payment in full of the Bond, and provided that Millwood has fully complied with the terms and conditions of this MOU, Millwood shall receive the remaining funds on deposit in the Debt Service Reserve Account, currently \$58,461.33 which



funds shall be used by Millwood for the maintenance/repair obligations set forth in Section 3(d), above.

#### Section 8. RIGHT OF FIRST REFUSAL

In the event that Millwood does not default in the payment of the Millwood Reimbursement Payments to the County, as called for in Section 2, above, and in the event that the County conveys the Events Center Parcel to Millwood in accordance with the terms of Section 3, above, the Deed conveying the Events Center Parcel to Millwood shall include that certain Right of First Refusal (the "**County Right of First Refusal**") upon the terms and conditions set forth below:

- a. The County Right of First Refusal granted to the County herein shall apply to any bona fide written offer received by Millwood from a third party purchaser to purchase the Events Center Parcel.
- b. In the event that Millwood receives a bona fide written offer from a third party to purchase the Events Center Parcel, which bona fide written offer is deemed acceptable by Millwood (the "**Offer**"), Millwood shall give written notice of the Offer (which shall include the terms and conditions of the Offer) to the County. The County shall have fifteen (15) calendar days after receipt of the written notice from Millwood of the Offer to notify Millwood in writing that the County will purchase the Events Center Parcel upon the same financial terms and conditions as contained in the Offer. If the County fails to give written notice to Millwood within fifteen (15) calendar days after receiving written notice from Millwood of the terms of the Offer, then the County shall be deemed to have declined to have exercised the Right of First Refusal granted to the County herein. If the County exercises the Right of First Refusal granted herein, Millwood and the County agree to enter into a Purchase and Sale Agreement within fifteen (15) calendar days after Millwood receives written notice of exercise of the Right of First Refusal by the County upon the same terms and conditions as were contained in the Offer. Any such Purchase and Sale Agreement shall also include customary terms and conditions then in effect governing the sale and conveyance of commercial/business real property in the Commonwealth of Virginia.
- c. Notice to the County shall be deemed given when (i) received by confirmed e-mail transmission; (ii) hand-delivered by personal delivery; (iii) one (1) business day after pickup by UPS, Federal Express or similar overnight delivery service; or (iv) when received by registered or certified mail (return receipt requested, first-class postage prepaid) to the following address: 107 North Kent Street, Winchester, Virginia 22601, Attn: County Administrator.

Section 9. MISCELLANEOUS

- a. Ratification and Confirmation. All provisions of the Agreement, as amended by this MOU, are hereby ratified and confirmed by the parties and shall remain in full force and effect.
- b. Counterparts. This MOU may be executed in any number of counterparts, each of which shall be an original, all of which together shall constitute but one and the same instrument.
- c. Entire Agreement. This MOU constitutes the entire agreement of the parties regarding the subject matter hereof.
- d. Governing Law. This MOU shall be governed by and construed in accordance with the laws of the Commonwealth of Virginia.
- e. Non-Assignment. Millwood shall not be authorized or permitted to assign, transfer or convey, voluntarily or involuntarily, whether by merger, consolidation, dissolution, operation of law, or in any other manner, all or any portion of its rights, duties and/or obligations under the terms of this MOU. Any such attempted assignment, transfer or conveyance by Millwood in violation of this provision shall be deemed wholly null and void and of no binding force or effect whatsoever. The foregoing provision shall terminate at such time as fee simple title to the Events Center Parcel is conveyed by the County to Millwood in compliance with the terms of Section 3(a) above.
- f. Time. Time is of the essence as to all matters in the Agreement and this MOU.

IN WITNESS WHEREOF, the parties have caused this MOU to be duly executed as of the \_\_\_\_ day of \_\_\_\_\_, 2015, by their duly authorized representatives.

COUNTY OF FREDERICK, VIRGINIA

By:   
Its: County Administrator

MILLWOOD STATION VOLUNTEER FIRE  
AND RESCUE COMPANY 21,  
INCORPORATED

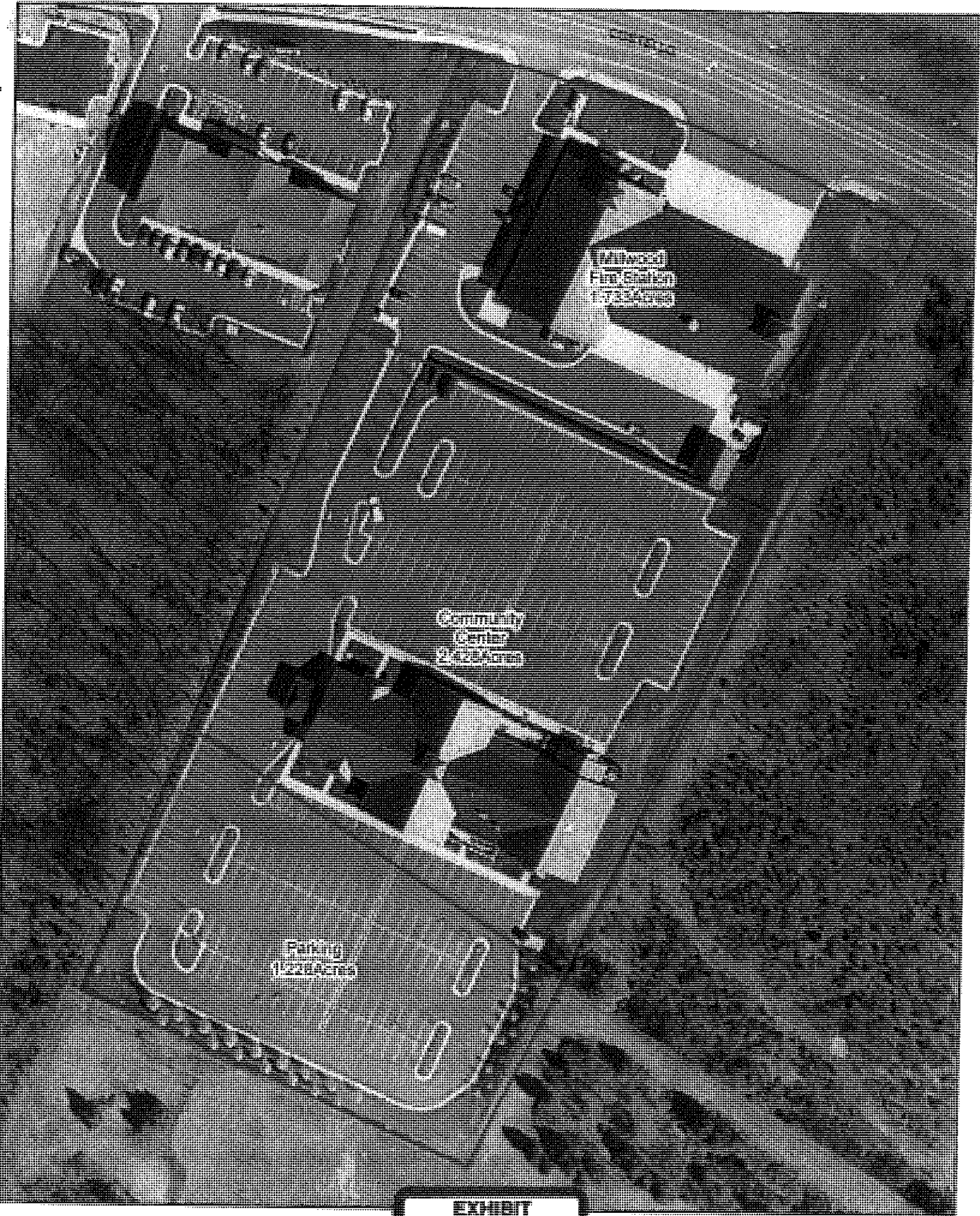
By:   
Its: President

ECONOMIC DEVELOPMENT AUTHORITY OF  
THE COUNTY OF FREDERICK, VIRGINIA

By: *J. Stanley Crockett*  
Its: Chairman

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**EXHIBIT**

**#A134**

0 20 40 Feet



Prepared by: [illegible]  
Date: [illegible]

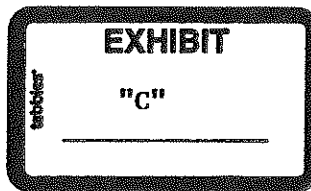
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**Millwood Station Financing thru Virginia Resources Authority**  
**Rates as of May 13, 2015**

		45.40%
Loan Payoff	\$2,748,672	\$1,247,897
Cost of Issuance	80,992	36,770
Underwriter's Discount	<u>11,607</u>	<u>5,269</u>
	\$2,841,271	\$1,289,937

**EXHIBIT "B"**  
**SCHEDULE OF MILLWOOD REIMBURSEMENT PAYMENTS**

<u>ANNUAL PAYMENT DATE</u>	<u>ANNUAL PAYMENT AMOUNT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
6/30/2016	\$27,209.00	-0-	\$27,209.00	\$27,209.00
6/30/2017	74,999.00	\$32,198.00	42,801.00	74,999.00
6/30/2018	74,999.00	33,299.00	41,701.00	74,999.00
6/30/2019	74,999.00	34,437.00	40,563.00	74,999.00
6/30/2020	74,999.00	35,614.00	39,386.00	74,999.00
6/30/2021	74,999.00	36,831.00	38,169.00	74,999.00
6/30/2022	74,999.00	38,089.00	36,910.00	74,999.00
6/30/2023	74,999.00	39,391.00	35,608.00	74,999.00
6/30/2024	74,999.00	40,737.00	34,262.00	74,999.00
6/30/2025	74,999.00	42,129.00	32,870.00	74,999.00
6/30/2026	74,999.00	43,569.00	31,430.00	74,999.00
6/30/2027	74,999.00	45,058.00	29,941.00	74,999.00
6/30/2028	74,999.00	46,598.00	28,402.00	74,999.00
6/30/2029	74,999.00	48,190.00	26,809.00	74,999.00
6/30/2030	74,999.00	49,837.00	25,162.00	74,999.00
6/30/2031	74,999.00	51,540.00	23,459.00	74,999.00
6/30/2032	74,999.00	53,302.00	21,698.00	74,999.00
6/30/2033	74,999.00	55,123.00	19,876.00	74,999.00
6/30/2034	74,999.00	57,007.00	17,993.00	74,999.00
6/30/2035	74,999.00	58,955.00	16,044.00	74,999.00
6/30/2036	74,999.00	60,970.00	14,030.00	74,999.00
6/30/2037	74,999.00	63,053.00	11,946.00	74,999.00
6/30/2038	74,999.00	65,208.00	9,791.00	74,999.00
6/30/2039	74,999.00	67,437.00	7,563.00	74,999.00
6/30/2040	74,999.00	69,741.00	5,258.00	74,999.00
6/30/2041	74,999.00	72,124.00	2,875.00	74,999.00
6/30/2042	50,332.00	<u>49,500.00</u>	<u>832.00</u>	<u>50,332.00</u>
Total:		\$1,289,937.00	\$662,588.00	\$1,952,525.00



3/13/15

THIS QUITCLAIM DEED AND DEED OF RELEASE, made and dated this \_\_\_\_\_ of \_\_\_\_\_, 2015, by and between MILLWOOD STATION VOLUNTEER FIRE AND RESCUE COMPANY 21, INCORPORATED, a Virginia nonstock, not-for-profit corporation duly organized to provide volunteer fire and rescue services, hereinafter sometimes referred to as "Grantor" or "Millwood Station", ECONOMIC DEVELOPMENT AUTHORITY OF THE COUNTY OF FREDERICK, VIRGINIA (formerly known as the **Industrial Development Authority of Frederick County, Virginia**), a political subdivision of the Commonwealth of Virginia, hereinafter sometimes referred to as "Grantee" or "Authority", and THE COUNTY OF FREDERICK, VIRGINIA hereinafter the "County" (for indexing purposes only).

**RECITALS:**

A. The Grantor has previously executed that certain Deed dated February 23, 2007, of record in the Clerk's Office of the Circuit Court of Frederick County, Virginia as Instrument No. 070003086 (the "**Deed**"), whereby that certain parcel, containing 4.1624 acres, more or less, designated as Lot 5 on that certain plat titled "Final Subdivision Plat for Prince Frederick Office Park Phase 2" dated October 25, 1999, drawn by David F. Spriggs, L.S. (the "**Millwood Station Property**"), was conveyed to the Industrial Development Authority of Frederick County, Virginia, now known as the Economic Development Authority of the County of Frederick, Virginia, a political subdivision of the Commonwealth of Virginia.

B. Upon conveyance of the Millwood Station Property to the Authority, the

Michael L. Bryan  
VSB #15737  
6 S. Braddock St  
Winchester, VA



Authority issued its \$3,000,000.00 Industrial Development Authority of Frederick County, Virginia, Taxable Lease Revenue Bond (Millwood Station Project), Series 2007 (the "**Bond**"), payable to United States of America, acting through Rural Housing Service, an Agency of the United States Department of Agriculture ("**RHS**"). Repayment of the Bond is secured, in part, by that certain Deed of Trust dated February 23, 2007 executed by the Authority, of record in the aforesaid Clerk's Office as Instrument No. 070003087 (the "**Deed of Trust**"), and that certain Assignment of Rents and Leases dated February 23, 2007 executed by the Authority, of record in the aforesaid Clerk's Office as Instrument No. 070003088 (the "**Assignment**").

C. The Grantor and the Authority have previously executed that certain Lease, Operating and Management Agreement dated February 23, 2007, attached to and made a part of the Assignment (the "**Lease**").

D. As set forth in the aforesaid Deed and the aforesaid Lease, in the event that the Grantor redeems or pays the Bond in whole (in full), the Authority shall convey fee simple title to the Millwood Station Property, including all of the Authority's right, title and interest in the Millwood Station Property, the Project (as such term is defined in the Lease) and the Lease.

E. The Authority intends to convey title to the Millwood Station Property to The County of Frederick, Virginia. The County intends to borrow funds necessary to pay off or redeem the Bond in whole (in full) with the proceeds of such financing.

F. In consideration of the payment of the Bond in whole (in full) by the

County, Millwood Station has agreed to quitclaim and release any right that have it has to again acquire title to the Millwood Station Property as called for under the terms of the aforesaid Deed and Lease, as more fully set forth hereinafter.

**NOW THEREFORE WITNESSETH:** That for and in consideration of the sum of Ten Dollars (\$10.00), and other consideration deemed adequate at law, the receipt and sufficiency of which is hereby acknowledged, Millwood Station, as Grantor, hereby forever assigns, conveys, quitclaims and releases unto the Authority, as Grantee, and its successors and assigns, all of its right, title and interest, of whatsoever nature and howsoever held, in and to the Millwood Station Property, being more particularly described as follows:

All that certain lot or parcel of land, together with all rights, rights of way, improvements and appurtenances thereunto belonging, lying and being situate in Shawnee Magisterial District, Frederick County, Virginia, containing 4.1624 acres, more or less, designated as Lot 5 on that certain plat titled "Final Subdivision Plat for Prince Frederick Office Park Phase 2" dated October 25, 1999, drawn by David F. Spriggs, L.S., which plat is attached to and made a material part of that certain Deed of Subdivision and Dedication and Easement dated December 9, 1999, of record in the Clerk's Office of the Circuit Court of Frederick County, Virginia as Instrument No. 990014616 (Deed Book 955, at Page 152). Reference is hereby made to the aforesaid instruments and the references contained therein for a more particular description of the property conveyed hereby.

Tax Map No. 64-10-5

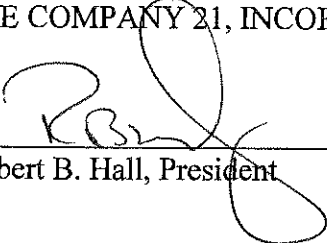
**NOW THEREFORE FURTHER WITNESSETH:** That for and in consideration of the sum of Ten Dollars (\$10.00), and other consideration deemed adequate at law, the receipt and sufficiency of which is hereby acknowledged, Millwood Station, as Grantor, hereby forever irrevocably releases any right to have fee simple title to the Millwood Station Property, including all of the Authority's right, title and interest in the Millwood Station Property, the Project (as such term is defined in the Lease) and the Lease, re-conveyed to

Michael L. Bryan  
VSB #15737  
16 S. Braddock St  
Winchester, VA

Millwood Station as called for under the terms of the hereinabove referenced Deed and Lease.

WITNESS the following signature and seal:

MILLWOOD STATION VOLUNTEER FIRE AND  
RESCUE COMPANY 21, INCORPORATED

By:  (SEAL)  
Robert B. Hall, President

STATE OF VIRGINIA, AT LARGE,  
CITY/COUNTY OF Frederick, to-wit:

The foregoing instrument was acknowledged before me on the 26<sup>th</sup> day of June, 2015 by Robert B. Hall as President of Millwood Station Volunteer Fire and Rescue Company 21, Incorporated.

My commission expires 11-30-2015.

  
Notary Public # 7011423

MLB/pmnn  
c:\Deeds\Millwood Quitclaim Deed  
3/13/15

Michael L. Bryan  
VSB #15737  
16 S. Braddock St  
Winchester, VA



FY 2015

## PAYMENTS TO FIRE COMPANIES

	FEE FOR SERVICE		FIRE PROGRAMS	4-FOR-LIFE	SQUAD TRUCK / RESPONSE UNIT SUPPLEMENT	COUNTY CONTRIBUTION	WESTMINSTER PAY IN LIEU	TOTAL
	RECOVERY	MILEAGE						
STEPHENS CITY	113,319	62,899	21,728			81,874	\$	279,820
MIDDLETOWN	34,426	27,628	21,728		10,200	59,651	\$	153,632
CLEARBROOK	53,961	22,622	21,728			66,698	\$	165,009
GORE	15,749	10,759	21,728			57,907	\$	106,144
ROUND HILL	93,401	16,550	21,728		5,950	68,869	\$	206,498
GAINESBORO	30,494	14,765	21,728		4,250	62,098	\$	133,334
STAR TANNERY	2,327	5,079	21,728			53,310	\$	82,443
GREENWOOD	114,272	43,317	21,728		4,250	75,557	\$	259,124
NORTH MOUNTAIN	18,493	10,128	21,728			60,018	\$	110,367
REYNOLDS STORE			21,728		5,950	55,015	\$	82,693
MILLWOOD	66,685	27,811	21,728		5,950	61,242	\$	183,416
F.C. VOL ASSOCIATION				79,829			\$	79,829
FIRE CO CAPITAL FUND (1)						70,000	36,906	\$ 106,906
TOTAL	\$ 543,127	\$ 241,557	\$ 239,007	\$ 79,829	\$ 36,550	\$ 772,239	\$ 36,906	\$ 1,949,215

(1) FY 2015 year end balance \$274,086

FY16 AUGUST BUDGET TRANSFERS							
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/1/2015	MIS	PROMOTIONS/RECLASSIFICATIONS	1222	1001	000	032	3,149.66
	SHERIFF		3102	1002	000	006	3,629.15
	SHERIFF		3102	1002	000	026	(3,629.15)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,149.66)
8/7/2015	OTHER	COVER CONTRIBUTION	1224	5604	000	079	60,000.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5605	000	005	(60,000.00)
8/7/2015	REFUSE COLLECTION	COVER P/T HELP NOT RESTORED	4203	1003	000	000	13,574.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(13,574.00)
8/10/2015	COUNTY ADMINISTRATOR	CREATING OTHER OPERATING	1201	5506	000	000	(500.00)
	COUNTY ADMINISTRATOR		1201	5413	000	000	500.00
8/11/2015	FIRE AND RESCUE	TUITION COVERAGE	3505	5506	000	000	(700.00)
	FIRE AND RESCUE		3505	2013	000	000	700.00
8/20/2015	REFUSE COLLECTION	FUND REPAIRS AND MAINTENANCE	4203	3004	000	003	(3,000.00)
	REFUSE COLLECTION		4203	3004	000	002	3,000.00
8/20/2015	IT	IT/MIS REORGANIZATION	1220	1001	000	022	(42,678.00)
	IT		1220	1001	000	026	(5,415.00)
	IT		1220	2001	000	000	(3,679.00)
	IT		1220	2005	000	000	(10,640.00)
	IT		1220	2002	000	000	(6,036.00)
	IT		1220	2006	000	000	(677.00)
	IT		1220	2011	000	000	(48.00)
	MIS		1222	1001	000	055	48,093.00
	MIS		1222	2001	000	000	3,679.00
	MIS		1222	2005	000	000	10,640.00
	MIS		1222	2002	000	000	6,036.00
	MIS		1222	2006	000	000	677.00
	MIS		1222	2011	000	000	48.00
8/20/2015	MAINTENANCE ADMINISTRATION	LAPTOP FOR MAINTENANCE HVAC CLIMATE CONTROL	4301	5401	000	005	1,300.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	(1,300.00)
8/25/2015	COUNTY ADMINISTRATOR	PUBLIC INFORMATION OFFICER SALARY & FRINGES	1201	1001	000	037	7,368.00
	COUNTY ADMINISTRATOR		1201	2001	000	000	563.65
	COUNTY ADMINISTRATOR		1201	2002	000	000	781.74
	COUNTY ADMINISTRATOR		1201	2006	000	000	87.68
	COUNTY ADMINISTRATOR		1201	2011	000	000	7.37
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(8,808.44)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**September 10, 2015**

**Unreserved Fund Balance, Beginning of Year, July 1, 2015** **42,344,282**

**Prior Year Funding & Carryforward Amounts**

C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)
C/F DARE	(400)
C/F Abbott Grant	(33,854)
C/F Fire Company Capital	(237,180)
Reserve E-summons funds	(38,816)

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(501,030)

**Other Funding / Adjustments**

Parks returned unused proffer	(710)
COR refund - Brookfield Stephenson Village	(20,539)
COR refund - Ally Financial	(5,405)
COR refund - Ford Motor Credit	(2,930)
COR refund - Opal Oil	(4,070)
Treasurer drive through repair	(30,000)
Circuit Clerk - deputy clerk position	(10,913)
Airport capital	(63,818)
Gainesboro site retainage	5,960
COR refund - disabled veteran	(3,689)
COR refund - Greenway Engineering	(12,753)
COR refund - Navitus Engineering	(42,560)
COR refund - Citizens Asset Finance	(5,736)
COR refund - Carrier Enterprises	(144,392)

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(341,555)

**Fund Balance, September 10, 2015**

41,501,697



County of Frederick  
General Fund  
August 31, 2015

ASSETS	FY16 <u>8/31/15</u>	FY15 <u>8/31/14</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	56,063,901.57	48,935,761.59	7,128,139.98 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	42,399,629.43	41,699,937.32	699,692.11
Streetlights	16,476.70	17,120.25	(643.55)
Miscellaneous Charges	46,059.63	40,649.84	5,409.79
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,740.20	1,858.34	881.86
GL controls (est.rev / est. exp)	<u>(8,476,900.86)</u>	<u>(6,270,483.06)</u>	<u>(2,206,417.80)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>90,788,400.90</u></b>	<b><u>85,161,338.51</u></b>	<b><u>5,627,062.39</u></b>
<b>LIABILITIES</b>			
Performance Bonds Payable	446,656.75	443,179.35	3,477.40
Taxes Collected in Advance	196,174.53	76,563.23	119,611.30 *B
Deferred Revenue	<u>42,456,861.23</u>	<u>41,746,569.02</u>	<u>710,292.21</u> *C
<b>TOTAL LIABILITIES</b>	<b>43,099,692.51</b>	<b>42,266,311.60</b>	<b>833,380.91</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance School	(581,267.27)	(109,448.47)	(471,818.80)
Encumbrance General Fund	723,446.20	351,871.57	371,574.63 (2) Attached
Conservation Easement	4,779.85	2,135.00	2,644.85
Peg Grant	137,071.75	244,254.00	(107,182.25) *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 Fees	269,039.57	222,145.76	46,893.81 *E
Historical Markers	17,322.25	17,283.35	38.90
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	5,042,419.80	4,170,570.67	871,849.13 (3) Attached
Economic Development Incentive	0.00	550,000.00	(550,000.00)
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>40,436,270.29</u>	<u>35,845,405.33</u>	<u>4,590,864.96</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>47,688,708.39</u></b>	<b><u>42,895,026.91</u></b>	<b><u>4,793,681.48</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>90,788,400.90</u></b>	<b><u>85,161,338.51</u></b>	<b><u>5,627,062.39</u></b>

**NOTES:**

\*A Cash increase can be mainly attributed to the increase in fund balance.

\*B Prepayment of taxes.

\*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.

\*E Previously ADA Fees.

**BALANCE SHEET**

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,542,644	138,308,377	9,234,267
Appropriations	(63,720,264)	(58,805,279)	(4,914,985)
Est.Tr.to Other fds	(93,022,727)	(86,125,452)	(6,897,275)
Encumbrances	723,446	351,872	371,575
	(8,476,901)	(6,270,483)	(2,206,418)

**General Fund Purchase Orders @8/31/15**

DEPARTMENT	Amount	
Clerk	3,433.87	Konica Minolta Printer/Copier/Scanner
Fire & Rescue	789.28	Dual Band Radio System
	29,943.88	2016 Ford F250 Truck
	11,921.65	Textbooks
	26,893.50	2016 Utility Police Interceptor
	49,223.72	Uniforms
ENGINEERING	26,632.40	2015 Chevrolet Colorado Truck
General Fund Departments	10,893.96	(44) Microsoft Licenses
	29,752.10	(30) Dell Desktop & (14) Laptop PC's
INSPECTIONS	53,264.80	(2) 2015 Chevrolet Colorado Trucks
Parks	6,000.00	Rose Hill Park Engineering Service
	26,115.30	(2) Toro Zero Turn Riding Mowers
	48,750.00	(2) Chevrolet Silverado Trucks
	5,100.00	(1,500) Dry Fit Sports Caps for the Half Marathon
	17,625.00	(1,500) Long Sleeve T-Shirts for the Half Marathon
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
	17,495.00	Recycling Container & Compactor
	7,545.15	Repair 2006 Ford Pickup
Sheriff	256,540.40	(10) 2015 Police Interceptors
	8,475.00	(15) Body Armor
	12,672.62	(17) Pistols and (7) Rifles
	21,717.00	Camera System with (2) Cameras
	4,773.65	Uniforms
	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	7,215.00	(5) Raptor Radar Units
Treasurer	4,637.40	Envelopes
<b>Total</b>	<b>723,466.20</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
<a href="#">Balance @8/31/15</a>	3,054,706.90	435,280.16	491,139.40	1,061,293.34	<b>5,042,419.80</b>

**Designated Other Projects Detail**

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	101,206.00	on the Huntsberry property.
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	41,776.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
<b>Total</b>	<b>1,061,293.34</b>	

**Other Proffers @8/31/15**

<b>(4) Fund Balance Adjusted</b>	
Ending Balance 8/31/15	41,809,597.92
Revenue 8/15	9,629,034.61
Expenditures 8/15	(9,972,196.28)
Transfers 8/15	(1,030,165.96)
<b>8/15 Fund Balance Adjusted</b>	<b>40,436,270.29</b>

County of Frederick  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
August 31, 2015

<b>REVENUES:</b>	<u>Appropriated</u>	<u>FY16 8/31/15 Actual</u>	<u>FY15 8/31/14 Actual</u>	<u>YTD Actual Variance</u>	
General Property Taxes	100,608,073.00	3,594,867.68	3,263,739.06	331,128.62	(1)
Other local taxes	31,899,849.00	1,038,981.42	865,267.96	173,713.46	(2)
Permits & Privilege fees	1,663,682.00	412,828.95	308,417.76	104,411.19	(3)
Revenue from use of money and property	152,466.00	47,995.21	41,706.76	6,288.45	(4)
Charges for Services	2,478,226.00	407,038.66	394,267.89	12,770.77	
Miscellaneous	529,528.00	10,943.94	94,908.67	(83,964.73)	
Recovered Costs	1,317,191.00	494,170.86	640,565.04	(146,394.18)	(5)
Intergovernmental:					
Commonwealth	8,854,629.00	3,611,595.20	3,790,374.67	(178,779.47)	(6)
Federal	39,000.00	10,612.69	0.00	10,612.69	(7)
Transfers	.	0.00	0.00	0.00	
<b>TOTAL REVENUES</b>	<u>147,542,644.00</u>	<u>9,629,034.61</u>	<u>9,399,247.81</u>	<u>229,786.80</u>	
<b>EXPENDITURES:</b>					
General Administration	9,745,649.46	1,423,567.31	1,293,079.18	130,488.13	
Judicial Administration	2,363,965.85	350,954.13	313,447.49	37,506.64	
Public Safety	32,177,642.68	5,079,408.64	5,416,985.74	(337,577.10)	
Public Works	4,837,982.68	494,654.11	435,621.12	59,032.99	
Health and Welfare	8,177,956.00	1,297,438.29	1,187,113.83	110,324.46	
Education	56,000.00	14,000.00	14,000.00	0.00	
Parks, Recreation, Culture	6,312,979.24	1,110,231.06	1,027,656.74	82,574.32	
Community Development	1,996,044.95	201,942.74	776,510.55	(574,567.81)	
<b>TOTAL EXPENDITURES</b>	<u>65,668,220.86</u>	<u>9,972,196.28</u>	<u>10,464,414.65</u>	<u>(492,218.37)</u>	<b>(8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>					
Operating transfers from / to	91,074,770.20	1,030,165.96	1,617,059.55	(586,893.59)	(9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	(9,200,347.06)	(1,373,327.63)	(2,682,226.39)	(1,308,898.76)	
<b>Fund Balance per General Ledger</b>		<u>41,809,597.92</u>	<u>38,527,631.72</u>	<u>3,281,966.20</u>	
<b>Fund Balance Adjusted to reflect Income Statement 8/31/15</b>		40,436,270.29	35,845,405.33	4,590,864.96	



<b>(1)General Property Taxes</b>	<b>FY16</b>	<b>FY15</b>	<b>Increase/Decrease</b>
Real Estate Taxes	1,306,260	1,200,246	106,014
Personal Property	2,169,171	1,943,834	225,337
Penalties and Interest	53,592	38,928	14,663
Credit Card Chgs./Delinq.Advertising	(20,134)	(16,643)	(3,491)
Adm.Fees For Liens&Distress	85,979	97,373	(11,395)
	3,594,868	3,263,739	331,129

**(2) Other Local Taxes**

Communications Sales Tax	174.10	-	174.10
Utility Taxes	252,404.84	128,097.56	124,307.28
Business Licenses	132,174.80	126,031.62	6,143.18
Motor Vehicle Licenses Fees	39,566.18	37,475.90	2,090.28
Recordation Taxes	267,823.46	225,747.03	42,076.43
Meals Tax	310,525.88	323,058.57	(12,532.69)
Lodging Tax	35,620.94	24,139.03	11,481.91
Street Lights	390.36	538.25	(147.89)
Star Fort Fees	300.86	180.00	120.86
<b>Total</b>	<b>1,038,981.42</b>	<b>865,267.96</b>	<b>173,713.46</b>

**(3)Permits&Privileges**

Dog Licenses	1,850.00	10,462.00	(8,612.00)
Transfer Fees	588.60	486.90	101.70
Development Review Fees	85,088.54	72,439.50	12,649.04
Building Permits	218,481.40	167,037.13	51,444.27
2% State Fees	9,345.41	3,729.73	5,615.68
Electrical Permits	28,674.00	10,947.00	17,727.00
Plumbing Permits	5,319.00	1,890.00	3,429.00
Mechanical Permits	36,659.00	8,842.50	27,816.50
Sign Permits	900.00	350.00	550.00
Permits for Commercial Burning	-	50.00	(50.00)
Explosive Storage Permits	-	300.00	(300.00)
Blasting Permits	60.00	75.00	(15.00)
Land Disturbance Permits	25,863.00	31,508.00	(5,645.00)
Sewage Installation License	-	300.00	(300.00)
<b>Total</b>	<b>412,828.95</b>	<b>308,417.76</b>	<b>104,411.19</b>

**(4) Revenue from use of**

Money	36,003.52	37,887.90	(1,884.38)
Property	11,991.69	3,818.86	8,172.83
<b>Total</b>	<b>47,995.21</b>	<b>41,706.76</b>	<b>6,288.45</b>

(5) Recovered Costs	FY16	FY15	Increase/Decrease
Recovered Costs Treas.Office	-	200.00	(200.00)
Worker's Comp	250.00	-	250.00
Recovered Costs-IT/GIS	313.98	-	313.98
Reimbursement Circuit Court	2,482.27	1,399.28	1,082.99
Reimb.Public Works/Planning Clean Up	570.00	-	570.00
Clarke County Container Fees	18,466.27	7,737.98	10,728.29
City of Winchester Container Fees	13,469.60	8,110.50	5,359.10
Refuse Disposal Fees	19,333.91	13,001.62	6,332.29
Recycling Revenue	7,836.60	9,612.90	(1,776.30)
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	437.64	284.38	153.26
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	3,171.00	2,174.00	997.00
Reimb.of Expenses Gen.District Court	3,469.99	5,448.17	(1,978.18)
Reimb.Task Force	11,161.44	16,069.72	(4,908.28)
Sign Deposits Planning	(50.00)	(50.00)	-
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Comcast PEG Grant	17,879.40	17,741.25	138.15
Proffer-Other	157,500.46	449.50	157,050.96 *2
Fire School Programs	8,120.00	10,305.00	(2,185.00)
Proffer Redbud Run	19,362.00	12,908.00	6,454.00
Clerks Reimbursement to County	2,418.09	1,715.29	702.80
Proffer Canter Estates	12,263.91	-	12,263.91
Proffer Village at Harvest Ridge	3,078.00	3,078.00	-
Proffer Snowden Bridge	108,498.72	74,592.87	33,905.85
Proffer Meadows Edge Racey Tract	80,576.00	60,432.00	20,144.00
Sheriff Reimbursement	1,011.58	4,673.89	(3,662.31)
Proffer Westbury Commons	1,000.00	-	1,000.00
Proffer Cedar Meadows Proffer	-	4,881.00	(4,881.00)
Total	494,170.86	640,565.04	(146,394.18)

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

\*2 Blackburn Commerce Center Rezoning/Transportation Improvement \$153,600.46

(6) Commonwealth Revenue	8/31/2015	8/31/2014	
	FY16	FY15	Increase/Decrease
Motor Vehicle Carriers Tax	37,180.73	182.92	36,997.81
Mobile Home Titling Tax	29,477.94	21,558.45	7,919.49
Recordation Taxes	81,547.51	90,332.37	(8,784.86)
P/P State Reimbursement	2,610,611.35	2,610,611.27	0.08
Shared Expenses Comm.Atty.	36,708.00	31,522.72	5,185.28
Shared Expenses Sheriff	166,142.91	165,160.27	982.64
Shared Expenses Comm.of Rev.	16,641.68	16,464.21	177.47
Shared Expenses Treasurer	11,477.17	11,382.51	94.66
Shared Expenses Clerk	28,272.36	26,944.59	1,327.77
Public Assistance Grants	494,996.41	449,616.92	45,379.49
Emergency Services Fire Program	-	35,714.00	(35,714.00)
DMV Grant Funding	5,462.99	12,342.03	(6,879.04)
DCJS & Sheriff (State Grants)	-	99,064.88	(99,064.88)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	49,283.74	27,051.57	22,232.17
Wireless 911 Grant	5,410.75	158,603.43	(153,192.68)
State Forfeited Asset Funds	6,291.66	1,732.53	4,559.13
Total	3,611,595.20	3,790,374.67	(178,779.47)

\*1

\*2

\*3

\*1 Increase for Special Needs

\*2 Abbott Grant FY15 \$99,064.88

\*3 FY15 included the \$150,000 for CPE Phone System



**County of Frederick****General Fund****August 31, 2015**

<b>(7) Federal Revenue</b>	FY16	FY15	Increase/Decrease
Federal Forfeited Assets	10,612.69	-	10,612.69
Total	10,612.69	-	10,612.69

**(8) Expenditures**

Expenditures decreased \$492,218.37. **Public Safety** decreased \$337,577.10. Included in this difference is the Sheriff's department payment for (17) vehicles in the previous year for a total of \$412,580.00.

The \$574,567.81 decrease in **Community Development** reflects the \$500,000.00 transfer to the Economic Development Authority for the H.P. Hood incentive. The Transfers decreased \$586,893.59. See chart below:

<b>(9) Transfers Decreased \$586,893.59</b>	FY16	FY15	Increase/Decrease	
Transfer to School Operating	581,267.27	109,448.47	471,818.80	*1
Transfer to Debt Service County	151,387.95	147,789.96	3,597.99	
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00)	*2
Operational Transfers	297,510.74	359,821.12	(62,310.38)	*3
Total	1,030,165.96	1,617,059.55	(586,893.59)	

\*1 Increase in FY15 School Operating Transfer.

\*2 Proffer for Round Hill Fire and Rescue and Event Center Site Plan Development.

\*3 Timing of Insurance Charge Outs.

County of Frederick  
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
August 31, 2015

ASSETS	FY2016 <u>8/31/2015</u>	FY2015 <u>8/31/2014</u>	Increase (Decrease)
Cash	5,940,834.89	5,433,506.68	507,328.21 *1
Accounts Receivable	0.00	33,960.55	
GL controls(est.rev/est.exp)	<u>(645,911.60)</u>	<u>(501,109.65)</u>	<u>(144,801.95)</u>
<b>TOTAL ASSETS</b>	<b><u>5,294,923.29</u></b>	<b><u>4,966,357.58</u></b>	<b><u>362,526.26</u></b>
<b>LIABILITIES</b>			
Accrued Operating Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,258,904.00</u></b>	<b><u>2,115,099.00</u></b>	<b><u>143,805.00</u></b>
<b>EQUITY</b>			
Fund Balance			
Reserved			
Encumbrances	132,240.74	23,580.02	108,660.72
Undesignated			
Fund Balance	<u>2,903,778.55</u>	<u>2,827,678.56</u>	<u>76,099.99</u> *2
<b>TOTAL EQUITY</b>	<b><u>3,036,019.29</u></b>	<b><u>2,851,258.58</u></b>	<b><u>184,760.71</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>5,294,923.29</u></b>	<b><u>4,966,357.58</u></b>	<b><u>328,565.71</u></b>

**NOTES:**

\*1 Cash increased \$507,328.21. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

\*2 Fund balance increased \$76,099.99. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$419,354.01.

<b>Current Unrecorded Accounts Receivable-</b>	<u><b>FY2016</b></u>
Prisoner Billing:	25,725.97
Compensation Board Reimbursement 8/15	<u>447,271.15</u>
<b>Total</b>	<b>472,997.12</b>

County of Frederick  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
8/31/2015

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

		FY2016 8/31/2015	FY2015 8/31/2014	YTD Actual
<b>REVENUES:</b>	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Probation	-	20.77	22.59	(1.82)
Supervision Fees	41,696.00	5,310.50	7,316.00	(2,005.50)
Drug Testing Fees	5,000.00	-	225.00	(225.00)
Work Release Fees	355,828.00	25,449.49	27,281.18	(1,831.69)
Federal Bureau Of Prisons	0.00	0.00	0.00	0.00
Local Contributions	6,495,106.00	1,623,776.50	1,460,218.50	163,558.00
Miscellaneous	15,000.00	626.77	3,066.39	(2,439.62)
Phone Commissions	345,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	130,000.00	0.00	0.00	0.00
Elec.Monitoring Part.Fees	90,000.00	6,062.77	7,389.46	(1,326.69)
Share of Jail Cost Commonwealth	1,097,197.00	0.00	0.00	0.00
Medical & Health Reimb.	68,000.00	7,604.47	5,644.36	1,960.11
Shared Expenses CFW Jail	5,090,140.00	391,202.33	397,598.50	(6,396.17)
State Grants	250,263.00	0.00	0.00	0.00
Local Offender Probation	252,286.00	0.00	0.00	0.00
Transfer From General Fund	5,103,298.00	1,275,824.50	1,295,491.62	(19,667.12)
<b>TOTAL REVENUES</b>	<b>19,338,814.00</b>	<b>3,335,878.10</b>	<b>3,204,253.60</b>	<b>131,624.50</b>
<b>EXPENDITURES:</b>	<b>20,116,966.34</b>	<b>2,916,524.09</b>	<b>2,509,697.27</b>	<b>406,826.82</b>
<b>Excess(Deficiency)of revenues over expenditures</b>		<b>419,354.01</b>	<b>694,556.33</b>	<b>(275,202.32)</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>2,484,424.54</u></b>	<b><u>2,133,122.23</u></b>	<b><u>351,302.31</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 8/31/15</b>		<b>2,903,778.55</b>	<b>2,827,678.56</b>	<b>76,099.99</b>



County of Frederick  
Fund 12 Landfill  
August 31, 2015

ASSETS	FY2016 8/31/2015	FY2015 8/31/2014	Increase (Decrease)
Cash	32,130,780.72	31,087,447.26	1,043,333.46
Receivables:			
Accounts Receivable	0.00		
Fees	662,914.47	610,263.83	52,650.64 *1
Accounts Receivable Other	(566.13)	76.00	(642.13)
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>(647,034.70)</u>	<u>(2,344,874.34)</u>	<u>1,697,839.64</u>
 TOTAL ASSETS	 <u>50,628,438.79</u>	 <u>49,244,931.51</u>	 <u>1,383,507.28</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,233,415.93	11,938,535.78	294,880.15 *2
Retainage Payable	9,244.62	0.00	9,244.62
Deferred Revenue Misc.Charges	<u>(566.13)</u>	<u>76.00</u>	<u>(642.13)</u>
 TOTAL LIABILITIES	 <u>12,433,456.89</u>	 <u>12,117,523.02</u>	 <u>315,933.87</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	84,435.30	715,514.88	(631,079.58) *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>28,252,104.60</u>	<u>26,553,451.61</u>	<u>1,698,652.99</u> *4
 TOTAL EQUITY	 <u>38,194,981.90</u>	 <u>37,127,408.49</u>	 <u>1,067,573.41</u>
 TOTAL LIABILITY AND EQUITY	 <u>50,628,438.79</u>	 <u>49,244,931.51</u>	 <u>1,383,507.28</u>

**NOTES:**

\*1 Landfill receivables increased \$52,650.64. Landfill fees at 8/15 were \$493,931.11 compared to \$446,953.00 at 8/14 for an increase of \$46,978.11. Delinquent fees at 8/15 were \$166,126.00 compared to \$159,448.06 at 8/14 for a decrease of \$6,677.94.

\*2 Remediation increased \$294,880.15 and includes \$265,000.00 for post closure and \$29,880.15 interest.

\*3 The encumbrance balance at 8/31/15 was \$84,435.30 and includes a 329E Compact Track Loader for \$50,552.75, a 2016 Ford F250 with snow plow for \$32,042.00, (2) Microsoft licenses for \$495.18, and (1) Dell desktop and (1) Dell laptop totaling \$1,345.37.

\*4 Fund balance increased \$1,698,652.99. The beginning balance was \$28,206,876.76 and includes adjusting entries, budget controls for FY16(\$75,138.00), and year to date revenue less expenditures of \$120,365.84.

County of Frederick  
Comparative Statement of Revenue,Expenditures  
and Changes in Fund Balance  
August 31, 2015

<b>FUND 12 LANDFILL REVENUES</b>		FY16 8/31/2015	FY15 8/31/2014	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Interest Charge	0.00	381.04	935.28	(554.24)
Interest on Bank Deposits	60,000.00	2,470.14	2,453.09	17.05
Salvage and Surplus	0.00	20,597.80	35,517.10	(14,919.30)
Sanitary Landfill Fees	5,080,500.00	916,360.83	810,700.56	105,660.27
Charges to County	0.00	71,622.32	61,091.36	10,530.96
Charges to Winchester	0.00	22,527.60	16,479.72	6,047.88
Tire Recycling	120,000.00	17,689.93	36,927.68	(19,237.75)
Reg.Recycling Electronics	60,000.00	8,836.00	8,524.00	312.00
Greenhouse Gas Credit Sales		0.00	0.00	0.00
Miscellaneous	60,000.00	0.00	0.00	0.00
Wheel Recycling	120,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	22,451.80	12,254.48	10,197.32
Landfill Gas To Electricity	394,620.00	69,904.65	77,863.51	(7,958.86)
Waste Oil Recycling		1,169.82	3,758.57	(2,588.75)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>6,011,382.00</u>	<u>1,154,011.93</u>	<u>1,066,505.35</u>	<u>87,506.58</u>
Operating Expenditures	5,391,520.00	377,027.34	357,082.18	19,945.16
Capital Expenditures	1,351,332.00	656,618.75	579,345.65	77,273.10
<b>TOTAL Expenditures</b>	<u>6,742,852.00</u>	<u>1,033,646.09</u>	<u>936,427.83</u>	<u>97,218.26</u>
<b>Excess(deficiency)of revenue over expenditures</b>		120,365.84	130,077.52	(9,711.68)
<b>Fund Balance Per General Ledger</b>		<u>28,131,738.76</u>	<u>26,423,374.09</u>	<u>1,708,364.67</u>
<b>FUND BALANCE ADJUSTED</b>		28,252,104.60	26,553,451.61	1,698,652.99