

AGENDA CLOSED SESSION AND REGULAR MEETING FREDERICK COUNTY BOARD OF SUPERVISORS WEDNESDAY, DECEMBER 09, 2015 6:00 P.M., 7:00 P.M. BOARD ROOM, COUNTY ADMINISTRATION BUILDING 107 NORTH KENT STREET, WINCHESTER, VIRGINIA

6:00 P.M. - Closed Session

There will be a Closed session, Pursuant to Virginia Code Section 2.2-711(A)(7), for Consultation with Legal Counsel and Briefing by Staff Members Pertaining to Probable Litigation, where such Consultation or Briefing in an Open Meeting would Adversely Affect the Negotiating or Litigating Posture of the Public Body, and for Consultation with Legal Counsel Employed or Retained by a Public Body Regarding Specific Legal Matters Requiring the Provision of Legal Advice by such Counsel.

Closed Session, Pursuant to Virginia Code Section 2.2-3711(A)(1), for Discussion and Consideration of Prospective Candidates for Appointment as Stonewall District Representative to the Board of Supervisors Effective January 1, 2016, and for Discussion and Consideration of the Terms and Conditions of Employment of a Prospective Candidate for Employment.

7:00 P.M. – Regular Meeting - Call To Order

<u>Invocation</u>

Pledge of Allegiance

Adoption of Agenda:

Pursuant to established procedures, the Board should adopt the Agenda for the meeting.

Consent Agenda:

(Tentative Agenda Items for Consent are Tabs: A, C, H, I, J, K, L, and M)

<u>Citizen Comments</u> (Agenda Items Only, That Are Not Subject to Public Hearing.)

AGENDA
CLOSED SESSION AND REGULAR MEETING
FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, DECEMBER 09, 2015
PAGE 2

Board	d of	Supervisors Comments
		(See Attached)
		Closed Session and Regular Meeting of October 28, 2015.
Coun	ty C	Officials:
	1.	Appointment of Board of Supervisors Stonewall Magisterial District Seat. (See Attached) I
	<mark>2.</mark>	Resolution of Appreciation of Eric R. Lawrence. (See Attached)
	3.	Introduction of New Tourism Director.
	4.	Committee Appointments. (See Attached)I
	5.	Request from Commissioner of the Revenue for Refunds. (See Attached)
	6.	Reconsideration of the Board's Action Regarding the Special Election Slated for March 2016. (See Attached)
	7.	Consideration of Additions to the 2016 Legislative Initiatives. (See Attached)
	8.	Resolution of the Board of Supervisors of Frederick County Concurring with a Financing to be Undertaken by the Economic Development Authority of the Town of Mount Jackson, Virginia, to Benefit Shenandoah University. (See Attached)
	9.	Acknowledgement of Receipt of Certified Copies of the Abstracts of Votes from the November 3, 2015 General Election. (See Attached)
Comr	nitte	ee Reports:
	1.	Parks and Recreation Commission. (See Attached)
	2.	Public Works Committee. (See Attached)I
	3.	Landfill Oversight Committee. (See Attached) I

4.	Transportation Committee. (See Attached)	N
5.	Human Resources Committee. (See Attached)	N
6.	Finance Committee. (See Attached)	0
Public H	earing:	
1.	Twelve Month Outdoor Festival Permit Request of Belle Grove Plantation. Pursuant to the Frederick County Code, Chapter 86, Festivals; Section 86-3, Permit Required; Application; Issuance or Denial; Fee; Paragraph D, Twelve Month Permits. All Events to be Held on the Grounds of Belle Grove Plantation, 336 Belle Grove Road, Middletown, Virginia. Property Owned by the National Trust for Historic Preservation. (See Attached)	P
2.	Proposed Disposition to the Frederick County School Board of the County's Interest in a 20-Acre Portion of the Real Property Known as 532 Old Charles Town Road, Stephenson, Virginia, and Identified by County Property Identification Number 44-A-292. The Hearing is Pursuant to Virginia Code Section 15.2-1800 and the Purpose of the Hearing is to Receive Public Comment on the Proposed Disposition of the Real Property. (See Attached)	Q
3.	An Ordinance to Amend Section 155-153 of Article XXV of Chapter 155 of the Code of Frederick County, Virginia to Designate Certain Real or Personal Property of Each of the Following Organizations as Exempt from Taxation: The ARC - Northern Shenandoah Valley, Incorporated, Belle Grove, Inc., Blue Ridge Hospice, Inc., Cedar Creek Battlefield Foundation, Inc., Conservation Club (Winchester-Frederick County Conservation Club, Inc.), Fort Collier Civil War Center, Inc., Frederick United Methodist Housing Development Corp., Kernstown Battlefield Association, Inc., Leary Educational Foundation, Inc., The Nature Conservancy, NW Works, Inc., The People-to-People Health Foundation, Inc., (Project Hope), Potomac Appalachian Trail Club, The Salvation Army, Shenandoah Valley Battlefields Foundation, Shenandoah Valley Community Residences, Inc., Stone House Foundation, The Wayside Foundation for the Arts, Inc., Winchester Chapter of the Izaak Walton League, Woodmen of the World, and The Youth Development Center, Inc. (See Attached)	R

AGENDA CLOSED SESSION AND REGULAR MEETING FREDERICK COUNTY BOARD OF SUPERVISORS WEDNESDAY, DECEMBER 09, 2015 PAGE 4

Planning Commission Business:

Public Hearing:

- 4. Rezoning #10-15 Heritage Commons, L.L.C., Submitted by Greenway Engineering, Inc., to Rezone 96.28+/- Acres from B2 (Business General) District to R4 (Residential Planned Community) District with Proffers and 54+/- Acres from RP (Residential Performance) District to R4 (Residential Planned Community) District with Proffers and .31+/- Acres from the RA (Rural Areas) District to the R4 (Residential Planned Community) District with Proffers. The Properties are Located West of the Intersection of Front Royal Pike (Route 522) and Airport Road (Route 645) and are Identified by

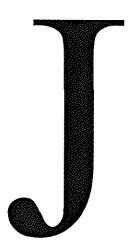
AGENDA CLOSED SESSION AND REGULAR MEETING FREDERICK COUNTY BOARD OF SUPERVISORS WEDNESDAY, DECEMBER 09, 2015 PAGE 5

<u>Adjourn</u>

PAGE 5		
	the Property Identification Numbers 63-A-150, 64-A-10, and 64-A-12 in the Shawnee Magisterial District. (See Attached)	V
<u>Oth</u>	ner Planning Items:	
1.	Subdivision Request #07-15 for Regents Crest. (See Attached)	W
	Resolution Re: Virginia Department of Transportation (VDOT) Signatory Authority. (See Attached)	X
Board Lia	aison Reports (If Any)	
Citizen C	<u>omments</u>	
Board of	Supervisors Comments	

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CONSENT AGENDA







Parks and Recreation Department 540-665-5678

FAX: 540-665-9687 www.fcprd.net

e-mail: fcprd@fcva.us

MEMO

To: Brenda G. Garton, County Administrator

From: Jason L. Robertson, Director, Parks & Recreation Dept.

Subject: Parks and Recreation Commission Action

Date: November 18, 2015

The Parks and Recreation Commission met on November 10, 2015. Members present were: Kevin Anderson, Patrick Anderson, Randy Carter, Natalie Gerometta, Ronald Madagan and Charles Sandy, Jr. Members absent were: Gary Longerbeam

Items Requiring Board of Supervisors Action:

None

Submitted for Board Information Only:

1. Proposed Parks and Recreation Commission Bylaw Revision – Mr. Madagan moved to revise Article 3, Section 5 of the Parks and Recreation Commission Bylaws to state "Commission members are required to attend seventy-five percent of the held commission meetings. Consideration of committee meeting attendance will be considered by the chairperson for those members not attending seventy-five percent of held meetings. Members failing to attend seventy-five percent of held commission meetings and not active in committee meetings will be notified by the chairperson regarding their lack of attendance", second by Mr. Patrick Anderson, motion failed unanimously (6-0).

Mr. Carter moved to table the revision until staff can research change, second by Mr. Madagan, motion carried unanimously (6-0).

2. Buildings and Grounds Committee – Capital Improvement Plan FY 2016-17 – The Buildings and Grounds Committee recommended the approval of the Capital Improvement Plan for FY17 as submitted, second by Mr. Patrick Anderson, motion carried unanimously (6-0). The Parks and Recreation Department FY17 Capital Improvements Plan recommendation will be forwarded to the Planning Department for review by the Planning Commission. Please see attached FY17 Capital Improvement Plan.

Page 2 Parks & Recreation Commission November 10, 2015

3. Closed Session: Mr. Madagan moved to convene into closed session Under Virginia Code 2.2-3711A(3) property for a public purpose, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body, second by Mr. Kevin Anderson, motion carried unanimously (6-0).

Mr. Madagan moved to exist closed session, second by Mr. Patrick Anderson, carried unanimously (6-0). All Commission members were polled re: any discussion besides matter for closed session, all said no.

cc: Charles R. Sandy, Jr., Chairman



CIP 2016-1017 Capital Improvements Plan

Departmental Project Summary Sheet

Department: Parks and Recreation

New and Carry Over (Modified and Unmodified) Project Requests

Dept. Priority	Project Title	FY 2016/17 Cost	FY 2017/18 Cost	FY 2018/19 Cost	Fy 2019/20 Cost	FY 2020/21 Cost	FY 2021 and Beyond	Long Range CIP Items	TOTAL CIP
1	North West Sherando Park	\$1,107,210						4	\$1,107,210
2	Indoor Aquatic Facility	\$480,000	\$10,820,000						\$11,300,000
3	Water Slide / Spray Ground/ Building Renovation (SH & CB)	\$175,000	\$1,180,000						\$1,355,000
4	Abrams Creek Greenway Trail	\$121,000	\$228,000	\$2,849,000		8	,		\$3,198,000
5	Softball Complex (SH)		\$50,000	\$622,000					\$672,000
6	Snowden Bridge Park Development		\$145,000	\$1,816,000					\$1,961,000

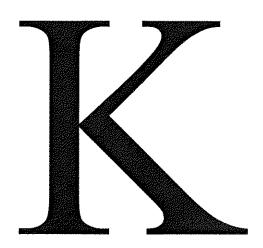


7	Baseball Field Lighting Upgrade	o sa paradeny o sa	\$1,300,000					i j	\$1,300,000
8	Community Parks (3)		\$101,000	\$6,204,000			×		\$6,305,000
8	Neighborhood Parks (3)		\$9,000	\$2,398,000					\$2,407,000
9	District Parks (4)				\$15,530,000				\$15,530,000
10	Maintenance Compound (SH)				\$386,000				\$386,000
11	Community Center				\$9,067,000				\$9,067,000
13	Soccer/Multi- use Fields					\$1,153,000			\$1,153,000
14	Skateboard Park (SH)					\$529,000			\$529,000
15	Fleet Trip Vehicles						\$307,000		\$307,000
16	Indoor Ice Rink							\$6,180,000	\$6,180,000
17	Access Road W/ Parking/ Trails (SH)							\$1,618,000	\$1,618,000
18	Lake/ Trails/ Fields/ Parking (SH)	27						\$1,387,000	\$1,387,000
19	Picnic Areas (SH)							\$828,000	\$828,000
20	Open Play Areas (CB)							\$493,000	\$493,000



		\$1,883,210	\$13,833,000	\$13,889,000	\$24,983,000	\$1,682,000	\$307,000	\$11,572,000	\$68,149,210
22	Shelter / Stage (CB)							\$524,000	\$524,000
21	Tennis/ Basketball Complex (CB)							\$542,000	\$542,000

CONSENT AGENDA





Department of Public Works 540/665-5643 FAX: 540/678-0682

MEMORANDUM

TO:

Board of Supervisors

FROM:

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

SUBJECT:

Public Works Committee Report for Meeting of November 24, 2015

DATE:

November 25, 2015

The Public Works Committee met on Tuesday, November 24, 2015, at 8:00 a.m. All members were present except Gene Fisher. The following items were discussed:

Items Not Requiring Action

1. Fiscal Year 2014/2015 Recycling Summary

The Public Works Director presented a brief summary of the recycling accomplishments for FY 14/15. The attached memorandum from Ms. Gloria Puffinburger, Solid Waste Manage, describes these accomplishments. The summary also included the results of a usage survey for the various citizen refuse collection sites located throughout the county. (Attachment 1)

2. Proposed Fiscal Year 2016/2017 Budgets

The Director presented the proposed draft budgets for Fiscal Year 2016/2017. These budgets were presented as general information with an emphasis on the basis for any major changes between the current budget and the proposed Fiscal Year 2016/2017 budgets. These draft budgets will be forwarded to the Finance Department on November 30, 2015. A subsequent budget review meeting has been scheduled with the County Administrator on December 16, 2015.

3. Closed Session:

A closed session was convened in accordance with Virginia Code Section §2.2-3711 Subsection (A) (7), to consult with legal counsel and staff pertaining to probable litigation, where such consultation or briefing in an open meeting would adversely affect the negotiating or litigation posture of the public

Public Works Committee Report Page 2 November 24, 2015

body. After reconvening into open session, the committee members unanimously certified that only matters pursuant to Virginia Code Section §2.2-3711 Subsection (A) (7) and identified in the motion to convene in closed session were discussed in the closed session. There was no action taken after reconvening from the closed session.

- 4. Miscellaneous Reports
 - a) Tonnage Report
 - (Attachment 2)
 - b) Recycling Report (Attachment 3)
 - (Attachment 3)
 - c) Animal Shelter Dog Report
 - (Attachment 4)
 - d) Animal Shelter Cat Report (Attachment 5)

Respectfully submitted,

Public Works Committee

Gene E. Fisher, Chairman David W. Ganse Gary Lofton Whit L. Wagner Robert W. Wells James Wilson

Harvey E. Strawsnyder, Jr., P.E

Public Works Director

HES/rls

Attachments: as stated

cc: file



COUNTY of FREDERICK

Department of Public Works 540/665-5643 FAX: 540/678-0682

MEMORANDUM

TO: Public Works Committee

FROM: Gloria M. Puffinburger

Solid Waste Manager

RE: FY 15/16 Recycling/Litter Programs;

Site Usage Survey Results

DATE: September 17, 2015

RECYCLING PROGRAM:

During 2014, the county's recycling program collected 9.5 million pounds of materials at the various convenience sites and the landfill citizens' center. As reported to the Virginia Department of Environmental Quality, the county's recycling rate was 49.3 percent in 2014, the highest rate ever achieved. The county rate reflects diversion efforts by local residents and businesses and far exceeds the state mandate of 25 percent.

Revenue from the sale of materials fell from a record \$85,000 in 2012 to approximately \$60,000 due primarily to a downturn in the commodities market.

REGIONAL ELECTRONICS RECYCLING PROGRAM:

Tonnages of e-waste recycled during FY 14/15 decreased 40 tons for a total of 266 tons. A Berryville-based vendor, C2 Management, holds the county's contract and is responsible for sorting and marketing materials. Labor is provided by the regional detention center's Community Inmate Workforce (CIWF) in order to curtail operational costs. Fees paid to the vendor are completely offset by user fees collected for computer and television screens

LITTER PROGRAM:

Frederick County Clean Sweep collected 20 tons of roadside litter during FY 14/15. Trustees from the regional jail (CIWF) are supervised by a part-time public works staff person. The combined efforts of the CIWF represented an in-kind contribution of \$33,915. All operational costs associated with the county's litter program are more than off-set by state grant funding of \$12,177. The Virginia Department of Transportation, Stephens City Office, transports bagged litter to the regional landfill.

CONVENIENCE SITE USAGE:

Each of the county's ten convenience sites saw an increase in usage based on an August 2015 survey. Overall, usage is up seven percent resulting in an average of just over 900,000 vehicle trips per year at the various neighborhood sites. The more urban locations of Albin and Greenwood continued to experience the heaviest usage. On its busiest day, 682 vehicles visited the Albin site and 569 traveled to Greenwood. For a usage summary, please see attached.

2015 USAGE SURVEY; CITIZENS' CONVENIENCE SITES

Location	2015	Daily Avg	Peak Day	Sun Avg (5 hr)		2009	2010	2011	2012	2013	2014	Change from 2014
Greenwood	12,944	479	569	451		12,584	13,128	14,186	12,817	14,772	12,183	6%
Bryarly	16,096	596	682	498		10,170	10,752	13,343	14,364	15,736	15,325	5%
Middletown	9419	349	448	280		9419	9492	10,266	8997	8753	8818	7%
Clear Brook	10,637	394	468	379		8288	9302	9260	8952	9611	9820	8%
DTG	7578	281	352	283		6181	6283	5770	6440	7518	7001	8%
Shawneeland	5595	207	257	208		5068	5104	4638	5100	5207	4616	21%
Back Creek	4923	192	158	227		4805	5317	4916	4937	5032	4674	5%
Round Hill	3988	148	174	125		3359	3332	3622	3700	4131	3807	5%
Gore	3212	119	146	98		2603	2849	2736	2932	3310	3118	3%
Star Tannery	632	27	41	36		651*	644	589*	562*	630*	619*	2%
AUG TOTAL:	75,024					63,128	66,203	69,326	68,801	74,700	69,981	7%
YR AVG:	900,288				,	757,536	794,436	831,912	825,612	896,400	839,772	



COUNTY of FREDERICK

Department of Public Works 540/665-5643 FAX: 540/678-0682

MEMORANDUM

TO: Public Works Committee

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

SUBJECT: Monthly Tonnage Report - Fiscal Year 14/15

DATE: November 5, 2015

The following is the tonnage for the months of July 2015, through June 2016, and the average monthly tonnage for fiscal years 03/04 through 15/16.

FY 03-04:	AVERAGE PER MONTH:	16,348 TONS (UP 1,164 TONS)
FY 04-05:	AVERAGE PER MONTH:	17,029 TONS (UP 681 TONS)
FY 05-06:	AVERAGE PER MONTH:	17,785 TONS (UP 756 TONS)
FY 06-07:	AVERAGE PER MONTH:	16,705 TONS (DOWN 1,080 TONS)
FY 07-08:	AVERAGE PER MONTH:	13,904 TONS (DOWN 2,801 TONS)
FY 08-09:	AVERAGE PER MONTH:	13,316 TONS (DOWN 588 TONS)
FY 09-10:	AVERAGE PER MONTH:	12,219 TONS (DOWN 1,097 TONS)
FY 10-11:	AVERAGE PER MONTH:	12,184 TONS (DOWN 35 TONS)
FY 11-12:	AVERAGE PER MONTH:	12,013 TONS (DOWN 171 TONS)
FY 12-13:	AVERAGE PER MONTH:	12,065 TONS (UP 52 TONS)
FY 13-14:	AVERAGE PER MONTH:	12,468 TONS (UP 403 TONS)
FY 14-15:	AVERAGE PER MONTH:	13,133 TONS (UP 665 TONS)
FY 15-16:	AVERAGE PER MONTH:	14,268 TONS (UP 1,135 TONS)

MONTH	FY 2014-2015	FY 2015-2016
JULY	14,029	15,019
AUGUST	13,585	13,853
SEPTEMBER	13,274	14,103
OCTOBER	14,339	14,095
NOVEMBER	11,194	
DECEMBER	12,132	
JANUARY	10,297	
FEBRUARY	9,369	
MARCH	12,768	
APRIL	14,826	
MAY	16,461	
JUNE	15,321	

<u>MONTH</u>	<u>GLASS</u>	<u>PLAST</u>	AL CANS	STEEL CANS	<u>PAPER</u>	<u>occ</u>	SHOES	TEXTILE	ELEC	SCRAP	TOTAL
JUL	80,860	40,800	11,220	7,580	102,320	81,200	2,520	3,160	21,660	226,280	577,600
AUG	78,120	37,240	3,525	6,955	109,900	79,533	1,160	3,140	43,240	225,901	588,714
SEP	79,020	34,400	3,505	7,395	99,320	71,200	1,220	2,640	62,780	193,600	555,080
ОСТ	73,600	33,260	3,381	7,992	92,620	71,460	1,420	3,000	16,640	183,160	486,533
NOV									15,240		15,240
DEC											0
JAN											0
FEB											0
MAR											0
APR											0
MAY											0
JUN											0
TOTAL	311,600	145,700	21,631	29,922	404,160	303,393	6,320	11,940	159,560	828,941	2,223,167
FY 14-15	895,600	407,703	40,060	97,515	1,272,660	893,380	25,900	23,540	532,283	1,890,729	6,079,370
FY 13-14	904,780	417,090	39,399	99,177	1,281,105	902,701	15,230	22,650	611,580	1,639,225	5,932,937
FY 12-13	913,530	410,338	45,086	102,875	1,508,029	878,450	15,020	24,680	502,680	1,321,938	5,722,626
FY 11-12	865,380	398,320	43,884	99,846	1,492,826	840,717	8,200	29,720	484,600	1,432,678	5,696,171
FY 10-11	949,185	378,452	42,120	98,474	1,404,806	824,873	18,420	23,280	467,920	1,220,107	5,427,637
FY 09-10 FY 08-09	1,123,671 762,810	370,386 322,928	42,844 23,473	96,666 55,246	1,235,624 1,708,302	671,669 564,957	21,160 28,780		435,680 404,760	1,348,398 1,097,151	5,346,098 4,968,407
FY 07-08	794,932	284,220	15,783	40,544	1,700,302	545,692	20,700		498,110	1,172,880	5,324,044
FY 06-07	600,464	204,220	11,834	29,285	1,684,711	441,321	0		382,574	550,070	3,900,979
FY 05-06	558,367	190,611	12,478	28,526	1,523,162	771,021	· ·		381,469	204,220	2,898,833
FY 04-05	549,527	193,224	11,415	27,525	1,552,111				273,707	25,080	2,632,589
FY 03-04	541,896	174,256	11,437	31,112	1,443,461				156,870	336,230	2,695,262
FY 02-03	413,627	146,770	9,840	23,148	1,381,195				62,840	171,680	2,209,100
FY 01-02	450,280	181,040	10,565	25,553	1,401,206				54,061	58,140	2,180,845
FY 00-01	436,615	198,519	10,367	24,988	1,759,731					9,620	2,439,840
FY 99-00	422,447	177,260	10,177	22,847	1,686,587					44,180	2,363,498
FY 98-99	402,192	184,405	9,564	22,905	1,411,950					48,810	2,079,826
FY 97-98	485,294	136,110	13,307	29,775	1,830,000						2,494,486
FY 96-97	373,106	211,105	23,584	46,625	1,690,000						2,344,420
FY 95-96	511,978	167,486	28,441	44,995	1,553,060						2,305,960
TO DATE	13,267,281	5,296,643	477,289	1,077,549	31,196,569	6,867,153	139,030	135,810	5,408,694	13,400,077	77,266,095

DOG REPORT

MONTH JULY AUG SEP OCT NOV DEC JAN FEB MAR APR MAY JUN	ON HAND AT FIRST OF MONTH 44 53 46 29	RECEIVED AT KENNEL 36 22 18 30	BROUGHT IN BY ACO 28 41 32 33	BITE CASES 1 0 0 2	BORN AT KENNEL 0 0 0 0	ADOPTED 23 36 30 31	RECLAIMED 29 29 31 21	DISPOSED 3 5 5 1	DIED AT KENNEL 0 0 1	ESCAPED/ STOLEN 1 0 0	CARRIED OVER NEXT MONTH 53 46 29 41
TOTAL	172	106	134	3	0	120	110	14	1	1	169

In the month of October 94 - dogs in and out of kennel. 1 Dog transferred to S.P.C.A.

CAT REPORT

JULY AUG SEP OCT NOV DEC JAN FEB MAR APR	ON HAND AT FIRST OF MONTH 104 99 112 96	RECEIVED AT KENNEL 204 225 210 240	BROUGHT IN BY ACO 27 29 17 16	BITE CASES 1 1 1 5	BORN AT KENNEL 0 15 7 3	ADOPTED 41 38 32 33	RECLAIMED 0 4 3 5	DISPOSED 183 213 205 185	DIED AT KENNEL 12 2 11 21	ESCAPED/ STOLEN 1 0 0	CARRIED TO NEXT MONTH 99 112 96 116
MAY JUN TOTAL	411	879	89	8	25	144	12	786	46	1	423

In the month of September 360 - cats in and out of shelter.

CONSENT AGENDA



Department of Public Works 540/665-5643 FAX: 540/678-0682

MEMORANDUM

TO: Landfill Oversight Committee Members

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

SUBJECT: Landfill Oversight Committee Report for Meeting of December 2, 2015

DATE: December 3, 2015

The landfill oversight committee met on Wednesday, December 2, 2015 at 8:00 a.m. All committee members were present except Winchester representative, City Manager, Eden Freeman and Clarke County representative, David Ash. The following items were discussed:

Items Not Requiring Action

1. Fiscal Year 2014/2015 Project Updates

Staff presented the following project updates for Fiscal Year 2014/2015:

- Updated financial assurance limit to comply with the new Department of Environmental Quality regulation.
- Completed permit modification for the construction/demolition debris (CDD) landfill (Permit #591).
- Completed plans and specifications for new cell development in the CDD landfill.

2. Proposed Projects for Fiscal Year 2016/2017

Staff discussed the following proposed projects for Fiscal Year 2016/2017:

- Improve stormwater conveyance system at outfall #2 to reduce suspended solids.
- Install security cameras at the landfill's main entrance, scale house, shop and convenience site.
- Expand gas collection system.
- Construct 80 foot by 40 foot pole building.

Landfill Oversight Committee Report Page 1 December 3, 2015

3. Future Five Year (5) Projects

As part of the budget process, staff presented a list of future projects that could potentially be constructed within the next five (5) years. This list with associated cost estimates is attached.

4. Fiscal Year 2016/2017 Budget

Staff presented the proposed Fiscal Year 2016/2017 budget to the committee for their review. Significant items related to projected revenue included increasing the municipal tipping fee from \$14 to \$18 per ton and increasing the sludge tipping fee from \$32 to \$36 per ton. Capital expenditures included the purchase of a new trash compactor at a cost of \$850,000 and a related GPS system for \$120,000.

Staff is proposing a Fiscal Year 2016/2017 budget of \$6,990,921 and a revenue projection of \$6,389,470. The minor difference will be funded from the landfill's fund balance. The landfill's fund balance is currently estimated at approximately \$32,500,000. Of that amount, approximately \$12,500,000 is dedicated to a closure/post-closure trust fund. It should also be noted that future projects planned for the next five (5) years will require approximately \$15,000,000 in capital expenditures. Staff anticipates that the landfill fund balance will be reduced to an amount of approximately \$30,500,000 at the end of the current fiscal year.

At the conclusion of the discussions, the committee unanimously endorsed the proposed budget with one abstention by Ms. Garton, Frederick County Administrator. This endorsement and the proposed budget will be forwarded to the appropriate committees in the respective jurisdictions.

HES/rls

cc: file

CONSENT AGENDA



Department of Planning and Development 540/665-5651

Fax: 540/665-6395

MEMORANDUM

TO: Board of Supervisors

FROM: John A. Bishop, AICP, Deputy Director - Transportation

RE: Transportation Committee Report for Meeting of November 23, 2015

DATE: December 1, 2015

The Transportation Committee met on November 23, 2015 at 8:30 a.m.

Members Present
Chuck DeHaven (voting)
James Racey (voting)
Barry Schnoor (voting)
Blaine Dunn (voting)
Gary Oates (liaison PC)
Lewis Boyer (liaison Stephens City)

Members Absent
Mark Davis (liaison Middletown)
Gene Fisher (voting)

Items Requiring Action

None

Items Not Requiring Action

1. Capital Improvement Program

Staff presented last year's transportation component of the Capital Improvement Program (CIP) and noted that with the exception of some format updates the Board's adopted priorities had not changed. Staff also noted that since certain projects, such as Exit 310, were still underway it was not yet time to remove them from the CIP.

Mr. Oates asked whether it might be prudent to suggest promoting Redbud Road further up the priority list it might be beneficial since Snowden Bridge Boulevard

is going to bid. Staff noted that since the projects above Redbud are on the Primary or Interstate system they were not typically competing for the same money and that the higher ranked projects still represented greater needs.

1. Long Range Plan Update - Complete Streets Discussion

Staff noted that as part of the transportation section update of the Comprehensive Plan that questions had been raised about the use of the 'Complete Streets' language. Staff outlined how they had been making use of the language in working with Applicants and Developers in order to ensure that the needs of all users are met. The Committee was also provided educational literature from the Complete Streets Coalition.

The Committee noted that parts of the literature seemed to have a political agenda and that use of the complete streets terminology may be tying the Comprehensive Plan into more than the Committee and Board really desire which could lead to unintended consequences. However, the committee noted the importance of supporting the different user groups and was supportive of the items such as bicycle and pedestrian accommodations that staff was targeting with use of the complete streets terminology.

The Committee requested that staff draft new language that met the goals of supporting the different user groups but that did not make use of the specific complete streets language in order to avoid unintended consequences or interpretations of the Board's policy.

2. VDOT Updates on Route 37 and Exit 310

Mr. Chris Colson and Mr. Scott Alexander of VDOT attended the meeting to update the Committee on the progress of the Route 37 and Exit 313 studies.

Regarding Route 37, Mr. Colson noted the recent efforts have been primarily focused on the southern area and that they soon expected to begin Interchange Justification Reports for the future Route 37 interchanges with Warrior Drive and Route 522. Mr. Colson noted that right-of-way analysis for road sections was sufficiently completed for the entire eastern corridor that would allow the County to request any proffered right-of-ways that circumstances might dictate.

The Committee asked about what mechanisms were available to potentially limit construction or development within future right-of-way sections that were not yet owned or proffered. Staff and VDOT clarified that the County cannot prevent any

development that is allowed under current zoning on the property when the County or State does not own the right of way. However, it was noted that, if a property was in the process of being rezoned, the Applicant can proffer to reserve right-of-way.

Mr. Colson also noted that he will be providing the County with electronic CADD drawings of the work completed to date.

Mr. Alexander noted that after delays created by the need to update the regional transportation model that the Exit 313 study is moving along well. He noted that the County should receive scenarios for input in late winter 2015 or early spring 2016.

The Committee had significant discussion on potential maintenance of traffic issues and different construction scenarios. Mr. Alexander noted that improvements to the bridge would likely be done in a phased construction in which the westbound or eastbound lanes of the new bridge would be built next to the existing facility and then traffic shifted to that roadway before completing the other half of the new bridge.

There was also discussion regarding the expected length of construction once the project was underway. It was asked whether there was a scenario in which it could be done in one year. Mr. Alexander noted that, while he would need to consult with the bridge section, it would more likely be a two year construction timeframe.

4. Other

Staff gave a brief update of the County revenue sharing projects.



Department of Human Resources

(540) 665-5668 Fax: (540) 665-5669 hr@fcva.us

TO:

Board of Supervisors

FROM:

HR Committee

DATE:

November 23, 2015

SUBJECT:

Human Resources Committee Report

The HR Committee met in the First Floor Conference Room at 107 North Kent Street at 8:00 a.m. on Friday, November 13, 2015. A quorum was not present. Committee members present were Supervisor Robert Hess and Supervisor Robert Wells; absent were Supervisor Jason Ransom, Citizen Members Dorrie Greene, Beth Lewin, and Don Butler.

*** Items Requiring Action***

Creation of a Recreation Technician position within the Parks & Recreation Department:
 The Committee did not have a quorum in order to make a formal approval of the request
 for the position; however it was the consensus of the members present to move forward
 with the request, no additional funding is needed for the position (see attachment).

Items Not Requiring Action

1. Ann Lloyd, Clerk of the Frederick County/Winchester Juvenile & Domestic Relations Court and Debra Bull, Clerk of the Frederick County/Winchester General District Court presented the Committee with information regarding their departments staffing levels, caseload, and salary information (see attachment).

There being no further business, the meeting was adjourned.

The next HR Committee meeting is currently scheduled for Friday, December 11, 2015.

Respectfully Submitted,

Human Resources Committee

Robert Hess, Chairman Robert Wells Jason Ransom Don Butler Dorrie Greene Beth Lewin

Jay E. Tibbe

Interim Director of Human Resources



Parks and Recreation Department 540-665-5678

FAX: 540-665-9687 www.fcprd.net

e-mail: fcprd(a/fcva.us

MEMO

To:

Human Resource Committee

From:

Jason Robertson, Director of Parks and Recreation

Subject:

Recreation Technician Position

Date:

November 6, 2015

The Parks and Recreation Commission recommended ten Recreation Technicians in its fiscal 2016 budget request. The revenue from the basicREC program and Camp basicREC offset all expenses for these programs including the Recreation Technician salaries and benefits. The tenth Recreation Technician position was not funded.

Last winter the Parks and Recreation Commission recommended and the Board of Supervisors funded a ninth Recreation Technician when the average daily attendance climbed to 453. The average daily attendance at basicREC is now at 517 as of November 2, 2015. This past summer full day camp basicREC attendance climbed 24% leading the department to prepare opening an additional summer location in 2016.

The Parks and Recreation Commission is recommending the tenth Recreation Technician with a starting salary of \$29,500 be filled at this time in order provide a quality experience to an increased number of children and effectively manage the additional summer location. Funding for this position in the current fiscal year will be provided by transfers, not requiring additional local funds.

Please call me at 722-8294 should you have any questions regarding the above.

County of Frederick, V	irginia	
Position Details		*
Position Title: Recreation Tec	hnician	Date Position Created:
Department: Parks and Recre	ation	Reports To: basicREC Manager
☐ Exempt ⊠ Non-Exempt	Date Prepared: 11/6/2015	Prepared By: Melissa Banks
Range: 3	Grade:	Salary: starting at \$29,500
		104-1001-000-022;7104-1001-000-023;7104- 104-1001-000-027;7104-1001-000-028;7104-

Job Description

Job Purpose: Performs difficult technical and administrative work in planning, supervising, implementing and assisting in the direction of county-wide specialized recreation programs, weekly summer camps and related activities primarily targeted for elementary – middle school aged children. May exercise supervision over part-time staff, volunteers, and activity participants. Performs related duties as assigned.

Essential Functions

- Assists with the development, planning, implementation, and evaluation of recreation programs for assigned populations; engages in problem-solving activities as needed.
- Assists with activity organization, procurement of materials and supplies, recruitment of participants, preparation and distribution of promotional information, and securing community support;
- Assists with preparing and implementing budget recommendations for activities as assigned;
- Prepares and maintains program documentation as required by the Department;
- · Assists with inventory management for the Division as needed;
- Produces activity reports and other reports and projects as needed

Job Requirements:

Education: Valid driver's license, Minimum age of 21 years, Community First Aid and Safety with CPR, Medication Administration Training / MAT Certified, Computer programs: Excel, Word, Outlook, ability to learn RecTrac

Experience: Any combination of education and experience equivalent to graduation from an accredited college with an associates degree in recreation, or a related field.

Knowledge/Skills:

Thorough knowledge and use of recreation principles and practices of professional recreation work. Thorough knowledge of various leisure needs of youth populations. Ability to provide leadership to various groups. Ability to act independently and make appropriate decisions. Ability to present ideas effectively both orally and in writing. Ability to establish and maintain effective working relationships with coworkers, other government agencies, program participants and the general public and possess excellent telephone etiquette.

Working Conditions:

Physical Demands: Walking, talking, stooping, kneeling, bending, reaching and gripping. May be required on occasion to move up to 30 lbs.

Supervisory Responsibilities:	
Number of Employees Supervised: 4	Number of Subordinate Supervisors Reporting to Job
Approvals:	
Department Director:	Date:
HR Director:	Date:
Finance Director:	Date:
County Administrator:	Date:
Board of Supervisors Approval:	Date:



COMMONWEALTH OF VIRGINIA

William W. Sharp Judge

Elizabeth Kellas Judge

Kimberly M. Athey Judge JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT CITY OF WINCHESTER—COUNTY OF FREDERICK

JUDICIAL CENTER
5 North Kent Street
Winchester, Virginia 22601
(540) 667-5770
(For TDD Users – Call VRC 1-800-828-1120)
FAX Number (540) 723-8886

Ann B. Lloyd Clerk

November 13, 2015

To:

Paula Nofsinger, HR Director

From:

Ann B. Lloyd, Clerk

Re:

Presentation of the Frederick/Winchester JDR Court

in support of salary supplements

Attached please find:

- 1. Power Point presentation of 11-13-15 as to the JDR Court, including caseload (we've updated from this morning's presentation to include figures not previously entered).
- 2. 2015 Clerk Staffing Model reflecting the Frederick/Winchester JDR Court at 67% staffing. General District at 75%. This reflects the current FTE (Full Time Employees), the number needed to fully staff the court and the percentage of current staffing.
- 3. Email from Rhonda Gardner of the Office of the Executive Secretary, Supreme Court of Virginia, Department of Judicial Services, as to courts receiving supplements. In addition to this list we add Arlington JDR and Arlington GD who receive a 15 percent local supplement, paid bi-monthly; County of Washington, General District Court who receives \$625, quarterly, and Montgomery County who also receive a supplement, of \$600.00, quarterly.
- 4. Copy of remarks of Ann B. Lloyd, Clerk, presented at the October Board of Supervisors meeting in support of local supplements for the Frederick County JDR and GD Courts.

Please feel free to let me know if there is anything else you need. We greatly appreciate consideration of this request.

District Courts of Virginia 2015 Clerk Staffing

General District

		Gene	ral Distric	et			G
	FTE	Need	Additional	Staff %		FTE	
4.00	200	1				1.77	
1 Chesapeake	30.0			87%	20 Fauquier	6.4	
2 VA Beach	58.0			95%	20 Loudoun	17.0	
3 Portsmouth	20.0			111%	21 Henry/Martineville	9.0	
4 Norfolk	54.0	51.0	-3.0	106%	21 Patrick	2.0	
5 Isle of Wight	3.3	4.0	0.7	83%	22 Danville	8.4	
5 Suffolk	9.0	11.0	2.0	82%	22 Franklin County	5.0	
7 Newport News	32.4	32.4	0.0	100%	22 Pittsylvania	4.3	
8 Hampton	24.2	26.0	1.8	93%	23 Roanoke City	23.6	2
9 Gloucester	3.6	5.5	1.9	65%	23 Roanoke County	8.5	~
9 King William/King & Queen	3.0	4.0	1.0	75%	24 Amherst	3.8	
9 Mathews/Middlesex	2.0	4.0	2.0	50%	24 Bedford County/City	5.3	
9 New Kent	3.5	4.0	0.5	88%	24 Campbell	5.0	
9 Williamsburg/James City	6.5	7.5	1.0	87%	24 Lynchburg	12.2	1
9 York	5.8	6.0	0.2	97%	24 Neison	2.0	
10 Appomattox	2.0	2.0	0.0	100%	25 Augusta	6.4	
10 Charlotte	2.0	2.0	0.0	100%	25 Lexington/Rockbridge	5.0	
10 Halifax	4.5	5.0	0.5	90%	25 Staunton		4
10 Mecklenburg	6.5	6.5	0.0	100%	25 Waynesboro	3.5	4
11 Petersburg	10.0	10.0	0.0	100%	26 Clarke	3.1	
12 Chesterfield	31.0	35.5	4.5	87%	26 Frederick/Winchester	2.0	4
13 Richmond	65.5	55.0	-10.5	119%	26 Page	11.2	1
14 Henrico	34.0	38.0	4.0	89%	26 Rockingham/Harrisonburg	2.6	
15 Caroline	5.5	6.5	1.0	85%	26 Shenandoah	13.0	16
	9.0	13.0	4.0	69%	26 Warren	5.0	
anover	11.0	13.5	2.5	81%	27 Carroll	4.6	-
15 Lancaster	2.0	2.0				3.8	6
15 Northumberland	2.0	2.0	0.0	100%	27 Montgomery 27 Pulaski	11.0	11
15 Spotsylvania	11.4	12.0	0.0	100%		5.0	5
15 Stafford	11.0		0.6	95%	27 Wythe	7.0	8
15 Westmoreland	Y	14.0	3.0	79%	28 Bristol	4.0	4
16 Albemarie	2.0	2.0	0.0	100%	28 Smyth	5.0	7
6 Charlottesville	9.5	12.5	3.0	76%	28 Washington	6.2	8
6 Culpeper	7.6	6.0	-1.6	127%	29 Tazewell	6.0	6
6 Louisa	4.8	6.0	1.2	80%	30 Wise	5.5	5
7 Ariington	3.0	3.0		100%	31 Prince William	34.5	39
8 Alexandria	22.0	22.0		100%	32 Accomack	4.3	5
9 Fairfax	13.0	12.0		108%	32 Northampton	3.6	5
	80.1	85.0	4.9	94%			
9 Fairfax City	4.0	3.0	-1.0	133%	CI	orke	

	General District				
	FTE	Need	Additional Staff	Staff %	
20 Fauquier	6.4	7.0	0.6	91%	
20 Loudoun	17.0	21.0	4.0	81%	
21 Henry/Martinsville	9.0	9.0	0.0	100%	
21 Patrick	2.0	2.0	0.0	100%	
22 Danville	8.4	8.6	0.2	98%	
22 Franklin County	5.0	5.0	0.0	100%	
22 Pittsylvania	4.3	4.0	-0.3	108%	
23 Roanoke City	23.6	23.0	-0.6	103%	
23 Roanoke County	8.5	8.5	0.0	100%	
24 Amherst	3.8	4.5	0.7	84%	
24 Bedford County/City	5.3	6.0	0.7	88%	
24 Campbell	5.0	4.0	-1.0	125%	
24 Lynchburg	12.2	12.5	0.3	98%	
24 Nelson	2.0	2.0	0.0	100%	
25 Augusta	6.4	6.5	0.1	98%	
25 Lexington/Rockbridge	5.0	6.0	1.0	83%	
25 Staunton	3.5	4.0	0.5	88%	
25 Waynesboro	3.1	3.5	0.4	89%	
26 Clarke	2.0	2.0	0.0	100%	
26 Frederick/Winchester	11.2	15.0	3.8	75%	
26 Page	2.6	3.0	0.4	87%	
26 Rockingham/Harrisonburg	13.0	16.0	3.0	81%	
26 Shenandoah	5.0	5.6	0.6	89%	
26 Warren	4.6	5.5	0.9	84%	
27 Carroll	3.8	6.5	2.7	58%	
27 Montgomery	11.0	11.0	0.0	100%	
27 Pulaski	5.0	5.0	0.0	100%	
27 Wythe	7.0	8.5	1.5	82%	
28 Bristol	4.0	4.0	0.0	100%	
28 Smyth	5.0	7.0	2.0	71%	
28 Washington	6.2	8.0	1.8	78%	
29 Tazewell	6.0	6.0	0.0	100%	
30 Wise	5.5	5.5	0.0	100%	
31 Prince William	34.5	39.5	5.0	87%	
32 Accomack	4.3	5.0	0.7	86%	
32 Northampton	3.6	5.5	1.9	65%	

Clerk FTE		Clerks Needed FTE	Additional FTE Need
873.5		933.1	59.6
	% Staffed	93.6%	

District Courts of Virginia 2015 Clerk Staffing Juvenile & Domestic Relations

		J	uvenile	& Dome	stic
		FTE	Need	Additional Staff	Staff %
1	Chesapeake	16.0	19.0	3.0	84%
2	VA Beach	37.0	41.0	4.0	90%
3	Portsmouth	13.0	14.0	1.0	93%
4	Norfolk	25.0	30.0	5.0	83%
5	isle of Wight	2.2	3.0	0.8	73%
5	Suffolk	6.4	7.0	0.6	91%
7	Newport News	19.5	18.0	-1.5	108%
8	Hampton	12.6	16.0	3.4	79%
9	Gloucester	5.3	6.0	0.7	88%
9	King William/King & Queen	2.0	4.0	2.0	50%
9	New Kent	2.0	2.0	0.0	100%
9 1	Williamsb urg/James City	4.2	5.0	0.8	84%
9 '	York	4.2	5.0	0.8	84%
10	Appomattox	2.0	2.0	0.0	100%
10 (Charlotte	2.0	2.0	0.0	100%
10 [Halifax	3.5	3.6	0.1	97%
10	Wecklenburg	3.2	3.0	-0.2	107%
11 [Petersburg	6.6	6.0	-0.6	110%
12 (Chesterfie Id	22.5	26.0	3.5	87%
13 F	Richmond	25.0	23.0	-2.0	109%
14 F	lenrico	22.5	26.0	3.5	87%
15 (Caroline	3.0	4.0	1.0	75%
15 F	redericks burg	3.2	4.0	0.8	80%
15 -	lanover	6.0	7.0	1.0	86%
15 L	ancaster/Northumberland	2.6	3.0	0.4	87%
16 5	Spotsylvania	10.0	12.0	2.0	83%
15 S	itafford	11.0	12.5	1.5	88%
15 V	Vestmoreland	2.2	2.0	-0.2	110%
16 A	lbemarie/Charlottesville	9.0	9.5	0.5	95%
16 0	ulpeper	4.6	6.0	1.4	77%
16 L	ouisa	3.0	3.5	0.5	86%
17 A	rlington	8.0	7.0	-1.0	114%
18 A	lexandria	7.0	7.0	0.0	100%
19 F	airfax	34.1	37.0	2.9	92%

			venile & Domestic		
	FTE	Need	Additional Staff	Staff %	
20 Fauquier	4.0	4.8	0.8	83%	
20 Loudoun	8.5	9.5	1.0	89%	
21 Henry	5.5	6.0	0.5	92%	
21 Martinsville	2.4	3.0	0.6	80%	
21 Patrick	2.0	2.0	0.0	100%	
22 Danville	6.2	6.0	-0.2	103%	
22 Franklin County	5.0	6.5	1.5	77%	
22 Pittsylvania	4.6	5.5	0.9	84%	
23 Roanoke City	12.6	14.0	1.4	90%	
23 Roanoke County	5.8	7.0	1.2	83%	
24 Amherst	3.4	3.8	0.4	89%	
24 Bedford County/City	7.5	8.0	0.5	94%	
24 Campbell	5.2	5.5	0.3	95%	
24 Lynchburg	8.3	10.5	2.2	79%	
24 Nelson	2.0	2.0	0.0	100%	
25 Augusta/Staunton	8.0	11.0	3.0	73%	
25 Lexington/Rockbridge	2.0	3.0	1.0	67%	
25 Waynesboro	3.0	4.0	1.0	75%	
26 Clarke	2.0	2.0	0.0	100%	
26 Frederick/Winchester	7.4	11.0	3.6	67%	
26 Page	2.5	3.0	0.5	83%	
26 Rockingham/Harrisonburg	8.0	11.0	3.0	73%	
26 Shenandoah	3.4	4.0	0.6	85%	
26 Warren	4.0	4.8	0.8	83%	
27 Carroll	2.4	3.0	0.6	80%	
27 Montgomery	5.4	5.5	0.1	98%	
27 Pulaski	4.4	5.0	0.6	88%	
27 Wythe	3.5	3.5	0.0	100%	
28 Bristol	3.0	3.0	0.0	100%	
28 Smyth	3.4	5.0	1.6	68%	
28 Washington	5.0	5.0	0.0	100%	
29 Tazewell	4.4	5.0	0.6	88%	
30 Wise	5.0	6.0	1.0	83%	
31 Prince William	23.7	27.0	3.3	88%	
32 Accomack	3.0	3.0	0.0	100%	
32 Northampton	2.0	2.0	0.0	100%	

Clerk FTE		Clerks Needed FTE	Additiona FTE Need
528.9		597.0	68.1
	% Staffed	88.6%	



From:

Ann Lloyd/JDR/VaJud

To:

Lisa Eaton/JDR/VaJud@VaJud

Date:

Friday, November 13, 2015 09:16AM

Subject: Fw: Re: Supplements

-----Forwarded by Ann Lloyd/JDR/VaJud on 11/13/2015 09:16AM -----

To: Ann Lloyd/JDR/VaJud@VaJud From: Rhonda Gardner/OES/VaJud

Date: 11/12/2015 01:16PM Cc: Lisa Eaton/JDR/VaJud@VaJud

Subject: Re: Supplements

Ann,

I just received the list from Renee on Tuesday late afternoon. Please know that this list is not comprehensive, only what HR has on file based on courts reporting it to our office.

Good luck to you in getting this for your staff, Rhonda

Falls Church Combined

Richmond City GD - Criminal Division

Page GDC

Botetourt Combined

Alexandria JDR

Alexandria GD

Hampton GD

Chesapeake JDR

Page JDR

Virginia Beach GD

Salem Combined

Roanoke County GD and JDR

Roanoke City GD and JDR

Rhonda B. Gardner J & DR Court Services Manager Department of Judicial Services Office of the Executive Secretary Supreme Court of Virginia 540-586-7572

rgardner@courts.state.va.us

The above analysis is not intended to be and should not be construed as providing legal advice. It is offered for your consideration and use to the extent you decide it is helpful. If you are seeking legal advice, it is suggested that you consult with your Judge or Chief Judge for direction.

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---- Amy Burnham/JDR/VaJud wrote: ----

To: Ann Lloyd/JDR/VaJud@VaJud From: Amy Burnham/JDR/VaJud Date: 11/13/2015 10:02AM

Subject: Re: Ouestion

Ann.

Wow - that's a great sign. I hope you get it.

Yes, we receive 15% of our state salaries. We are paid biweekly along with the County employees. I think they treat us like contract workers. We have to enter time into their payroll system every pay period to show that each employee worked or earned leave during that pay period.

Let me know if you need any more info. Amy

Amy K. Burnham, CCE Clerk of Court Juvenile & Domestic Relations District Court 1425 N. Courthouse Road, Suite 4100 Arlington, Virginia 22201 703-228-7333

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----Ann Lloyd/JDR/VaJud wrote: ----

To: Amy Burnham/JDR/VaJud@VaJud

From: Ann Lloyd/JDR/VaJud Date: 11/13/2015 09:57AM

Subject: Question

Amy:

Hope all is going well with you. I need a favor this morning, if possible. Can you tell me how you and your staff receive your local supplements? Is it paid monthly, bi-monthly, quarterly, etc. Also, is it still at 15 percent?

I appeared before the HR/Board of Supervisors this morning and feel we have a chance. They are interested in how others pay this and I wanted to check to be certain I was right.

Thank you so much.

Ann B. Lloyd, Clerk Frederick County-City of Winchester JDR Courts 5 North Kent Street Winchester, VA 22601 540-667-5770, ext. 347 E-mail: alloyd@courts.state.va.us

Fax: 540-723-8886

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PERMANENT EMPLOYEES

March, 2015

Prepared By Approved By Initials Date

District Court System: Salary and Classification Plan

Statewide August 10, 2015

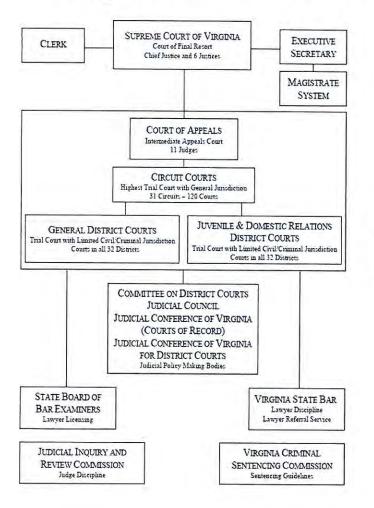
Below are the pay grades, entry steps, and salaries for each classification listed.

Clerk of Court	Step	Salary	
Pay Grade 15	2290	\$52,752	
Pay Grade 14	1990	\$45,526	
Pay Grade 13	1790	\$41,281	
Pay Grade 12	1590	\$37,405	
Pay Grade 11	1390	\$33,925	
Pay Grade 10	1290	\$32,282	
Supervising Deputy Clerk	Step	Salary	
Pay Grade 14	1890	\$43,353	
Pay Grade 13	1690	\$39,303	
Pay Grade 12	1490	\$35,626	
Pay Grade 11	1290	\$32,282	
Pay Grade 10	1190	\$30,756	
Deputy Clerk	Step	Salary	
Pay Grade 9	1090	\$29,277	
Pay Grade 8	1030	\$28,438	
Pay Grade 7	931	\$27,066	
Pay Grade 6	830	\$25,783	

Frederick County-City of Winchester Juvenile & Domestic Relations District Court

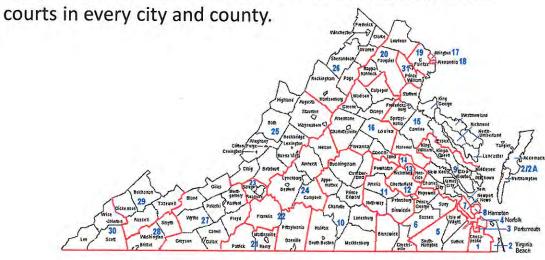
Frederick Co. Human Resources Presentation November 13, 2015

Virginia Judicial System



The mission of Virginia's judicial system is to assure that disputes are resolved justly, promptly, and economically. The components necessary to discharge these functions are a court system unified in its structure and administration, competent, honest judges and court personnel, and uniform rules of practice and procedure.

Within the 32 districts of the state, there are general district courts and juvenile and domestic relations district courts in every city and county





COURT SYSTEM

The Court System is a public service organization. Individuals requiring the services of the courts are often confused by the complexity of the system and may be in a highly emotional state. It may often be their first and only contact with the Court System. Personnel are expected to assist all individuals in a courteous, tactful, and patient manner.

JDR Court Description

"Under the Code of Virginia, a child, juvenile, or minor is defined as a person less than eighteen years of age. The general categories of children defined in the law include the abused or neglected child, the abandoned child, the child in need of services, the child in need of supervision and the delinquent child. Adults come within the jurisdiction of the juvenile and domestic relations district court because of their involvement ... because of charges of criminal acts against children or against family members."

Types of Cases Heard in JDR Court

- juvenile delinquency and status offenses
- juveniles accused of traffic violations
- children in need of services or supervision
- children subjected to abuse or neglect
- children who are abandoned or without parental guardianship
- foster care and entrustment agreements
- children for whom relief of custody or termination of parental rights is requested
- adults accused of child abuse or neglect, or of offenses against family or household members
- adults involved in disputes concerning the custody, visitation or support of a child
- spousal support
- minors seeking emancipation or work permits
- court consent for certain medical treatments
- protective orders involving certain family or household members or juveniles

Unique Characteristics of the JDR Court



Duty to protect the confidentiality and privacy of juveniles and their families



Provide In rehabilitation to juveniles while protecting the public and holding the juvenile accountable for their actions



All trials are by judge, no jury trials



The detention, disposition, and review progress hearings



The security and ultimate destruction of case records involving juveniles.



Intake and diversion process

Working With Others

A very important component of what we do is insuring that our courts work well with other agencies with which we have contact, on top of providing outstanding customer service.

Department of Social Services

Law Enforcement

Adult Detention Centers

Juvenile Detention Centers

Judicial System (other courts)

County and City Agencies (budget and spending)

Supreme Court of Virginia

Legislature

Commonwealth Attorneys

Victim Witness

Schools

Mental Health Providers, Psychiatrists Psychologists

Court Service Unit

Adult Probation

Federal Agencies

What is a multi-jurisdictional court?

- Winchester-Frederick County district courts are one of ____ within the Commonwealth who serve two different localities.
- To be considered multi-jurisdictional, localities must have separate Circuit Courts.
 - Rockingham/Harrisonburg is not a multijurisdictional court as there is only one circuit court

Frederick/Winchester Filings (2008-2014)

A CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	Filing Type CF CM Other /S Fotal AN CV DF DM Other RC	2008 173 722 1,515 866 3,276 35 1,436 236 897 411	2009 168 791 1.767 1,039 3,765 13 1,488 162 749 386	2010 117 783 1,596 1,154 3,650 39 2,184 135 651	2011 128 1.054 1.553 1,010 3,745 55 2,038 96	2012 116 1,044 1,859 1,145 4,164 25 2,540	2013 195 909 2,245 955 4,304 46 2,184	2014 187 682 2,200 994 4,063 55	div Filing T A CF CM Other VS Total J AN		8% -6% 45% 15% 24% 57%	div	Filin CF
U A C C C C C C C C C C C C C C C C C C	CM Other /S Fotal AN CV OF OM Other	722 1,515 866 3,276 35 1,436 236 897 411	791 1.767 1,039 3.765 13 1,488 162 749	783 1,596 1,154 3,650 39 2,184 135	1.054 1.553 1,010 3,745 55 2,038 96	1,044 1,859 1,145 4,164 25 2,540	909 2,245 955 4,304 46	187 682 2,200 994 4,063	A CF CM Other VS Total		-6% 45% 15% 24%		CF
0 V V Q Q Q Q Q Q	Other /S Fotal AN CV OF OM Other	1,515 866 3,276 35 1,436 236 897 411	1.767 1,039 3.765 13 1,488 162 749	1,596 1,154 3,650 39 2,184 135	1.553 1,010 3,745 55 2,038 96	1,859 1,145 4,164 25 2,540	2,245 955 4,304 46	2,200 994 4,063	Other VS Total		45% 15% 24%	A	
U L C C C C C	/S Fotal AN CV DF DM Other	866 3,276 35 1,436 236 897 411	1,039 3,765 13 1,488 162 749	1,154 3,650 39 2,184 135	1,010 3,745 55 2,038 96	1,145 4,164 25 2,540	955 4,304 46	994 4,063	VS Total		15% 24%		CM
J A C C C C C C C C C C C C C C C C C C C	Fotal AN CV DF DM Dther	3,276 35 1,436 236 897 411	3.765 13 1,488 162 749	3,650 39 2,184 135	3,745 55 2,038 96	4,164 25 2,540	4,304 46	4,063	Total		24%		см
J A	AN CV DF DM Dther	35 1,436 236 897 411	13 1,488 162 749	39 2,184 135	55 2,038 96	25 2,540	46						СМ
C F	DV DF DM Other RC	1,436 236 897 411	1,488 162 749	2,184 135	2,038 96	2,540		55	J AN		57%		
C F	DF DM Other RC	236 897 411	162 749	135	96		2 194						THE REAL PROPERTY.
C	OM Other RC	897 411	749				2,104	2,364	CV		65%		
C F	Other RC	411		651		158	155	186	DF		-21%		Other
F	RC		386		827	867	978	777	DM		-13%		
		181		405	404	393	388	550	Other		34%		100
-	37		220	236	241	274	271	282	RC		56%		VS
		168	208	232	244	272	261	264	RV		57%		
1		309	247	212	246	215	179	172	T		-44%	J	AN
	Total	3,673	3,473	4.094	4,151	4,744	4,462	4,650	Total		27%		
Grand T	otal	6,949	7.238	7.744	7,896	8,908	8,766	8,713	Grand Total		25%		
													cv
Filings													
locale		2008		2009	201	0	2011	201	2 2	013	2014		DF
Frederic	k	4,530		4,776	5,081	1	5,198	5,90	5,	599	5,843		
Winches	ster	2.419		2,462	2,663	3	2,698	3,00	3,	167	2,870		DM
Filings	by Year//	Month by	Locale	Fili	nge		Frederick	k 📒	Winchester				Other
		010 2011			1153								
800	4	1. 1.	MALLA	. A.									RC
600	MM	MMA		5K									RV
400													
200	man my	Month	MM	W OK									Т
0				J.	2008	2009	2010	2011	2012	2013	2014		2009 2011 2013

Caseload

- Caseload is reflected by the number of new cases brought before the Judge each year
- Differs greatly from the number of hearings held
 - new cases may come before the Judge from anywhere from one to four, five hearings, depending on the nature of the case and the facts involved
- Caseload for the Frederick/Winchester JDR Court is
- Whereas the JDR Court held _____? hearings

Number of Employees

- The budget for the Court System is prepared every two years
 - budget biennium begins on July 1 of the evennumbered years
- Court System's budget drives the number of positions authorized for each office.
- Currently this office has a total of 10 employees:
 - Clerk, Supervisor, 5 Full Time Employees, 3 Part-Time Employees

Job Description

Each court in the Commonwealth maintains a clerks' office, which receives, processes, and maintains records of all cases brought before that court, as well as other records and papers the court is required by law to maintain.

Court Clerk

- Responsible for the management and application of court resources to develop effective operational systems.
- Includes authority over service to the public, financial performance, staffing, budgets, and efficient case processing systems.
- Monitors all procedures to provide high quality customer service, comply with law, and meet needs of court and criminal
 justice agencies.
- Responsible for personnel management, development and monitoring of performance standards
 - Develop standards, which establish the level of performance expected of personnel in fulfilling their duties and responsibilities.
 - Provide employees with an environment, which encourages efficient, productive, and stimulating work.

Deputy Clerk

- Data entry
- Operational responsibilities in high volume office with frequent deadlines.
 - Provides judge with support in court
 - Ensures court's instructions are executed and legal papers prepared with accuracy and in accordance with appropriate
 policies and judicial instructions.
 - File court documents as prescribed by court's records management system.
- Delivers high degree of customer service by providing information in person and by telephone, resolving problems
- Assessing fines and costs.
- Responsible for court accounting including closing cash registers, conducting daily cash reconciliation, preparing bank deposits and accounting reports.
- Take affidavits and administer oaths and affirmations...in the same manner as a notary public (§47.1-12, Code of Virginia)

Staffing

- 2015 Staffing Study by the Supreme Court of Virginia
 - JDR Court is staffed at 67%
 - GDC is staffed at 75%
 - For 15-years the courts have not been able to obtain sufficient staffing

Imagine coming to work every day with 30% or more of your staff not present but having to turn out the same of work!

- Judgeships added December 2014
 - JDR Court created 2 dockets, every day with 2 judges
 - GDC Court has 2 dockets, 2-3 days per week

So, on top of being short staffed we received additional work!

Turnover

How do we deal with turnover?

General District Court largest turnover rate

- Losing an average of 3 employees per year
 - Some years higher with up to 5 leaving



Starting salary of \$27,000/year

Pay

Employees of the Judicial Branch of the Commonwealth of Virginia, paid by the Office of the Executive Secretary of the Supreme Court of Virginia

- Salary and Classification Plan
 - Pay system is set up by pay grades, with steps within that grade, established by the Office of the Executive Secretary
 - Determined by population, caseload, and responsibilities
- Court Clerk is currently Grade 15, largely due to multijurisdictional responsibilities
- Supplements
 - Localities may supplement the salaries of the clerks and other personnel of the district court wholly out of local funds.
 - District Court judges and substitute judges CANNOT receive supplements

District Court System: Salary and Classification Plan

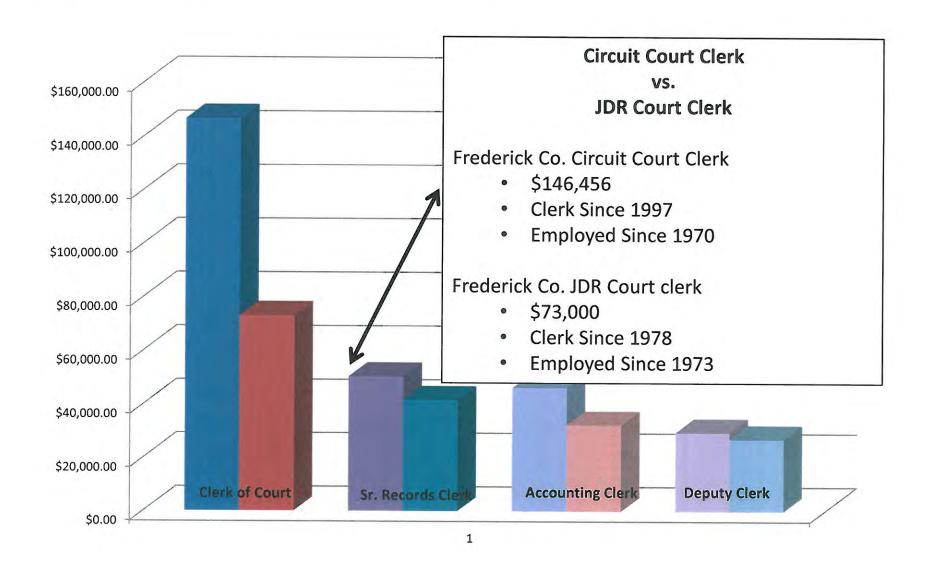
Statewide August 10, 2015

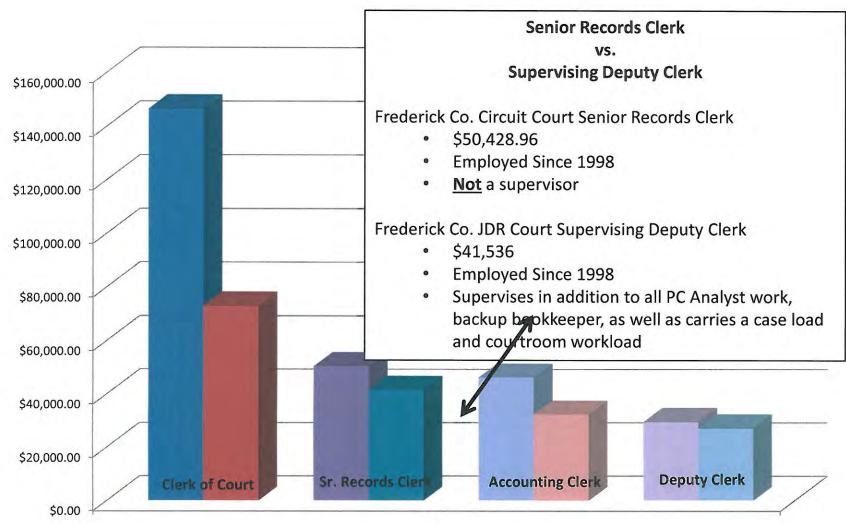
Below are the pay grades, entry steps, and salaries for each classification listed.

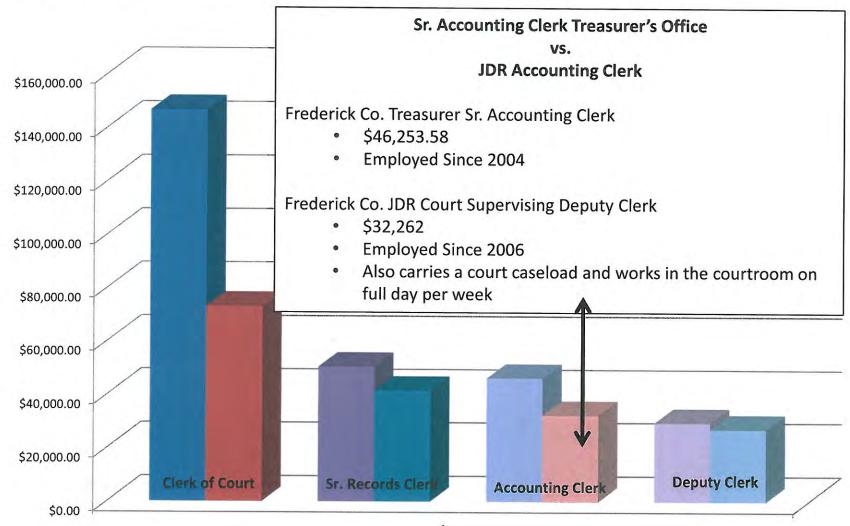
Clerk of Court	Step	Salary
Pay Grade 15	2290	\$52,752
Pay Grade 14	1990	\$45,526
Pay Grade 13	1790	\$41,281
Pay Grade 12	1590	\$37,405
Pay Grade 11	1390	\$33,925
Pay Grade 10	1290	\$32,282
Supervising Deputy Clerk	Step	Salary
Pay Grade 14	1890	\$43,353

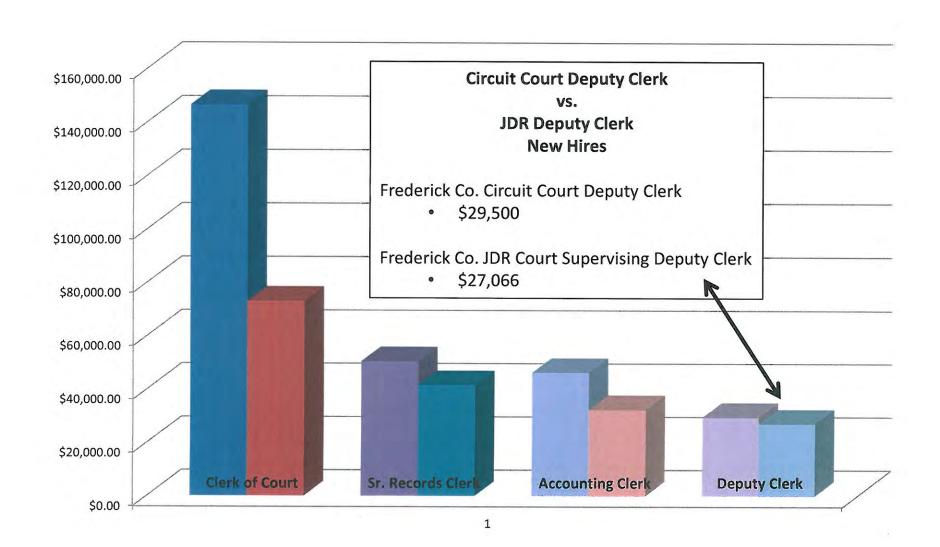
Supervising Deputy Clerk	Step	Salary		
Pay Grade 14	1890	\$43,353		
Pay Grade 13	1690	\$39,303		
Pay Grade 12	1490	\$35,626		
Pay Grade 11	1290	\$32,282		
Pay Grade 10	1190	\$30,756		

Deputy Clerk	Step	Salary		
Pay Grade 9	1090	\$29,277		
Pay Grade 8	1030	\$28,438		
Pay Grade 7	931	\$27,066		
Pay Grade 6	830	\$25,783		









How do we do it?

Good Leadership

- Clerk and supervisor(s)
 have an important and
 responsible role to play
- Hands on Clerk and Supervisor(s)
- Open Communication
- Being aware of your surroundings within the office setting

Training & Education

- Update and Staff Meetings
- Continuing Legal
 Education
- Insuring the wishes of the Judge are met and that they are also reasonable and "doable".

Our Daily Struggles

Doing more with less Employee morale and keeping employees engaged Dealing with the public Hiring and retaining good employees Managing caseloads and workloads As a state office, involvement with localities on financial matters

What do we do for the state and localities?

- Collections as a whole for County of Frederick,
 City of Winchester, Commonwealth of Virginia
- Monies sent to the Circuit Court Clerks of which they retain 5% for an administration fee
- Amount returned to Frederick County for excess fees in 2014 was \$67,000

"The quality of a court system is determined chiefly by the quality of its judges and court personnel. Virginia is fortunate to have a judiciary of the highest competence and integrity."

Supreme Court of Virginia

The Staff of the Juvenile & Domestic Relations District Court Halloween October 30, 2015





FREDERICK COUNTY GENERAL DISTRICT COURT CLERK'S OFFICE

OFFICE OVERVIEW FOR FREDERICK COUNTY HUMAN RESOURCES COMMITTEE NOVEMBER 2015

GENERAL DISTRICT COURTS IN VIRGINIA OPERATE UNDER THE DIRECTION OF THE OFFICE OF THE EXECUTIVE SECRETARY OF THE SUPREME COURT OF VIRGINIA.

THE OFFICE OF THE EXECUTIVE SECRETARY PROVIDES ADMINISTRATIVE SUPPORT FOR ALL THE COURTS AND MAGISTRATE OFFICES WITHIN THE COMMONWEALTH.

- TRAINING AND EDUCATION OF ALL JUDICIAL BRANCH EMPLOYEES
- LEGAL RESEARCH ASSISTANCE FOR JUDGES
- PROVIDES PAYROLL, PURCHASING, ACCOUNTS PAYABLE, HUMAN RESOURCES,
 PLANNING AND GRANT SERVICES TO THE COURTS
- SUPPLIES ALL INFORMATION TECHNOLOGY, ALONG WITH TECHNICAL SUPPORT, INCLUDING INTERNET, E-MAIL, CASE MANAGEMENT AND VIDEO TECHNOLOGY
- PROVIDES TECHNICAL SUPPORT TO THE COURTS AND MAGISTRATE OFFICES IN THE COMMONWEALTH

KARL R. HADE-EXECUTIVE SECRETARY 804-786-6455

GENERAL DISTRICT COURT

- COURTS OF LIMITED JURISDICTION WHICH MEANS THE COURTS ONLY HAVE CASES IN WHICH JURISDICTION IS SPECIFICALLY GIVEN BY STATUTE
- NO JURY TRIALS—ALL CASES ARE HEARD BY A JUDGE
- DIVIDED INTO GENERAL DISTRICT COURTS AND JUVENILE & DOMESTIC RELATIONS DISTRICT COURTS
- VIRGINIA HAS 32 DISTRICTS

FREDERICK COUNTY IS IN THE TWENTY-SIXTH JUDICIAL DISTRICT OF VIRGINIA

W. DALE HOUFF—CHIEF JUDGE

CASE TYPES

CIVIL

- EXCLUSIVE JURISDICTION IN CASES INVOLVING \$4,500 OR LESS
- CLAIMS FOR RECOVERY OF POSSESSION OF PERSONAL PROPERTY OR RENTED PREMISES
- SHARED JURISDICTION WITH THE CIRCUIT COURTS WHEN THE AMOUNT CLAIMED IS BETWEEN \$4,500 AND \$25,000

CRIMINAL CASES INVOLVING ADULTS

- JURISDICTION OVER MISDEMEANORS AND VIOLATIONS OF ORDINANCES, LAWS AND BYLAWS OF THE COUNTIES, CITIES AND TOWNS WITHIN THEIR DISTRICT
- CONDUCTS PRELIMINARY HEARINGS IN FELONY CASES

TRAFFIC CASES INVOLVING ADULTS
MENTAL COMMITMENTS
PROTECTIVE ORDERS

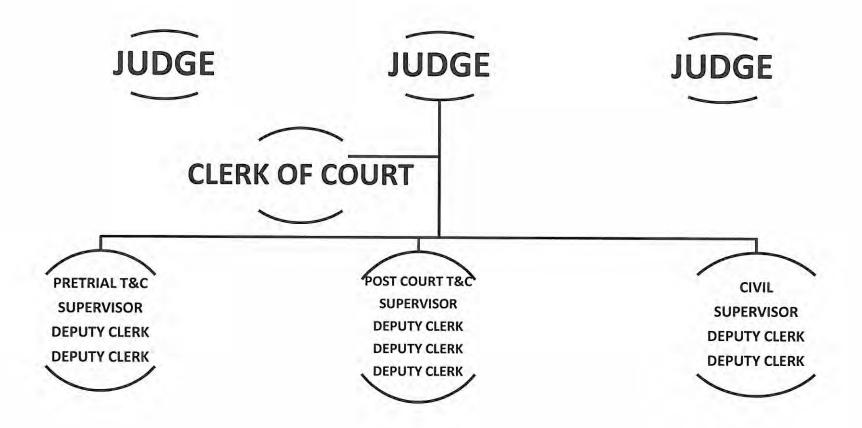
THE CLERKS OFFICE IS THE ADMINISTRATIVE ARM OF THE COURT. THE CLERK OF COURT IS THE CHIEF ADMINISTRATIVE OFFICER OF THE COURT AND IS APPOINTED BY AND ACCOUNTABLE TO THE PRESIDING JUDGE AND CHIEF JUDGE FOR ALL OFFICE FUNCTIONS. CLERKS ARE PAID BY THE OFFICE OF THE EXECUTIVE SECRETARY OF THE SUPREME COURT OF VIRGINIA.

CLERK OF THE COURT

- DEVELOPS, IMPLEMENTS AND ADMINISTERS PROCEDURES
 NECESSARY FOR THE EFFICIENT OPERATION OF THE CLERKS OFFICE
- KEEPS THE RECORDS AND ACCOUNTS OF THE COURT
- HIRES AND SUPERVISES NONJUDICAL PERSONNEL
- DISCHARGES ALL OTHER DUTIES AS PRESCRIBED BY THE JUDGE

THERE ARE CURRENTLY 11 FULL TIME EMPLOYEES AND 3 PART TIME EMPLOYEES IN THE CLERK'S OFFICE

SUPREME COURT OF VIRGINIA CONDUCTED A 2015 CLERK STAFFING STUDY AND DETERMINED THAT THE OFFICE IS 3.8 EMPLOYEES SHORT OF BEING FULLY STAFFED.



2015 NEW CASELOAD STATICS:

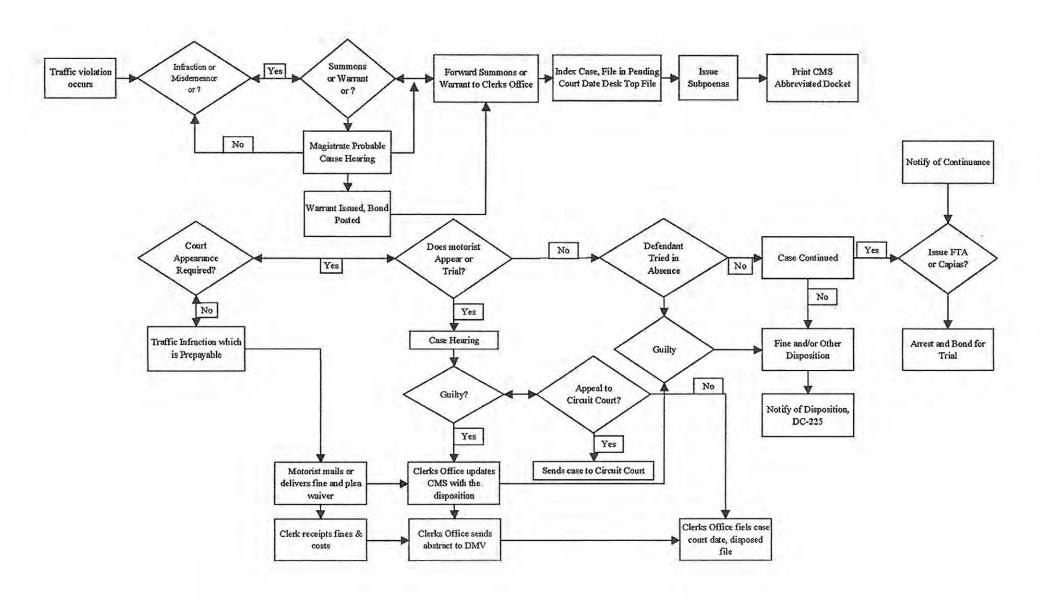
	CIVIL	CRIMINAL	TRAFFIC
JANUARY:	197	298	1442
FEBRUARY:	228	213	777
MARCH:	225	213	1322
APRIL:	251	217	979
MAY:	197	222	832
JUNE:	255	284	1129
JULY:	236	246	1124
AUGUST:	224	300	1417
SEPTEMBER:	210	251	945
OCTOBER:	274	232	1080

FREDERICK GENERAL DISTRICT COURT HANDLES APPROXIMATELY 19,576 CRIMINAL & TRAFFIC CASES A YEAR

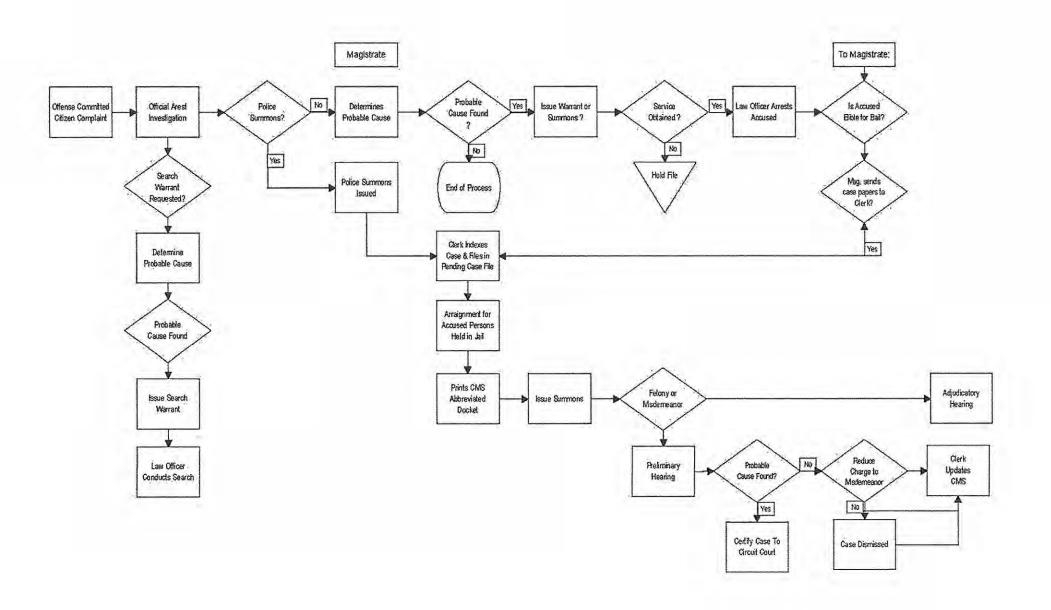
COURT IS IN SESSION

- 2 COURTS EVERY MONDAY
- 1 COURT EVERY TUESDAY
- 1 COURT FIRST, SECOND, THIRD AND FIFTH WEDNESDAY
- 2 COURTS FOURTH WEDNESDAY
- 2 COURTS EVERY THURSDAY
- 2 COURTS FIRST, SECOND, THIRD AND FIFTH FRIDAY
- 1 COURT FOURTH FRIDAY

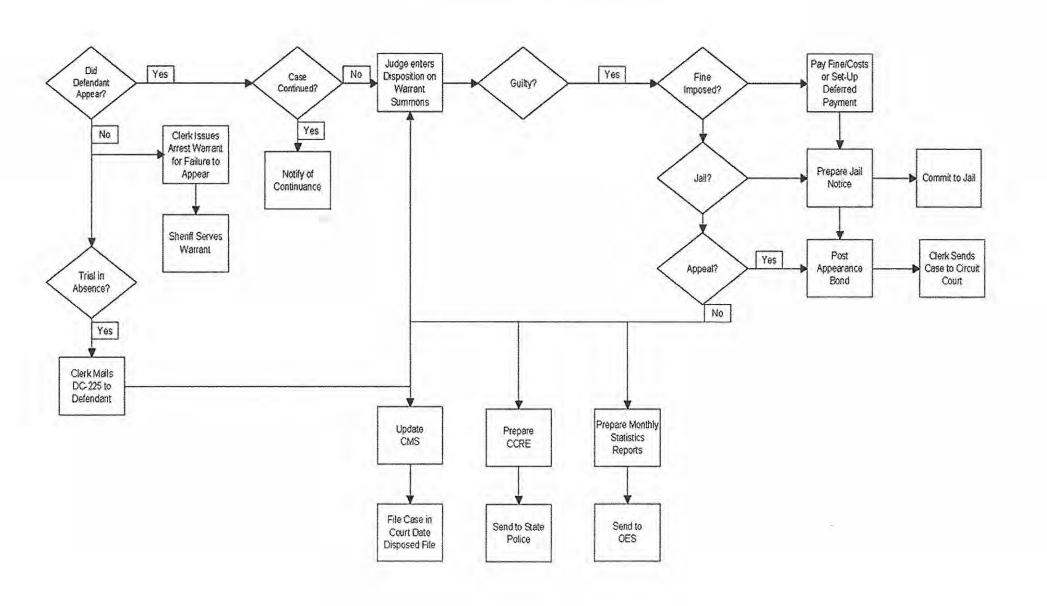
TRAFFIC CASE PROCESS



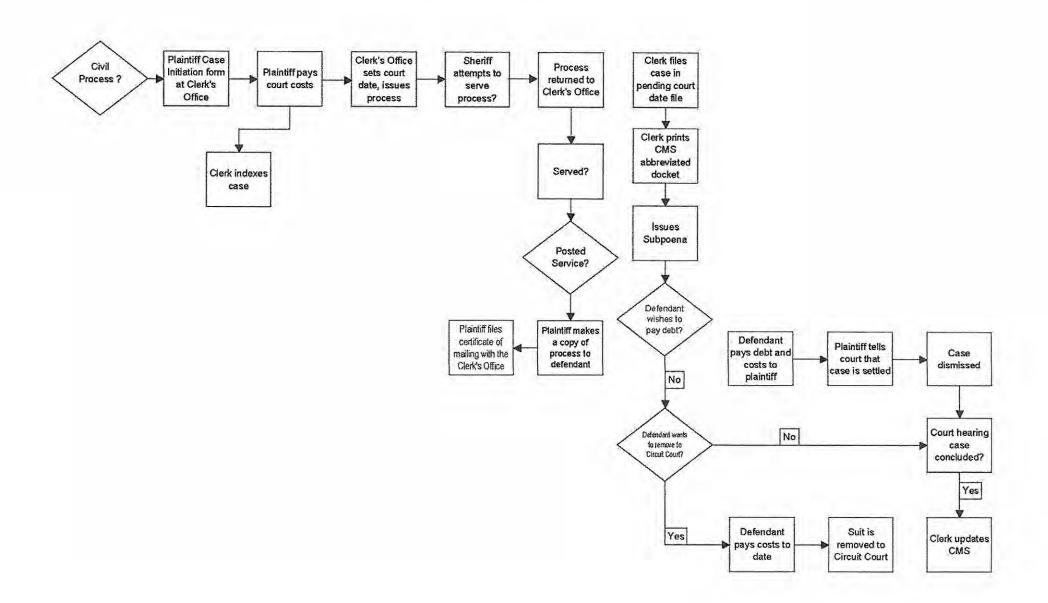
CRIMINAL CASE PROCESSING PRE-COURT PROCEDURES



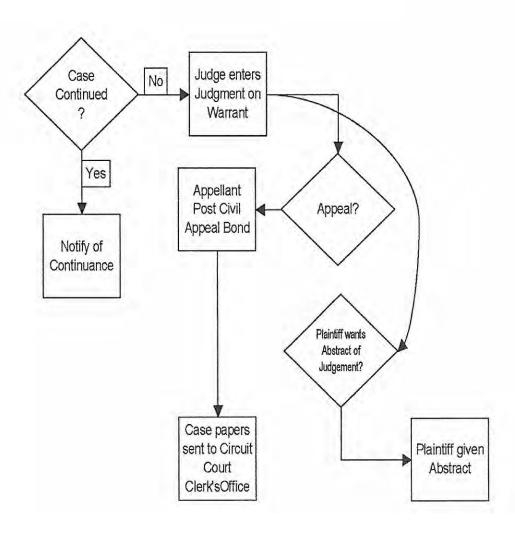
CRIMINAL CASE PROCESSING POST-COURT PROCEDURES

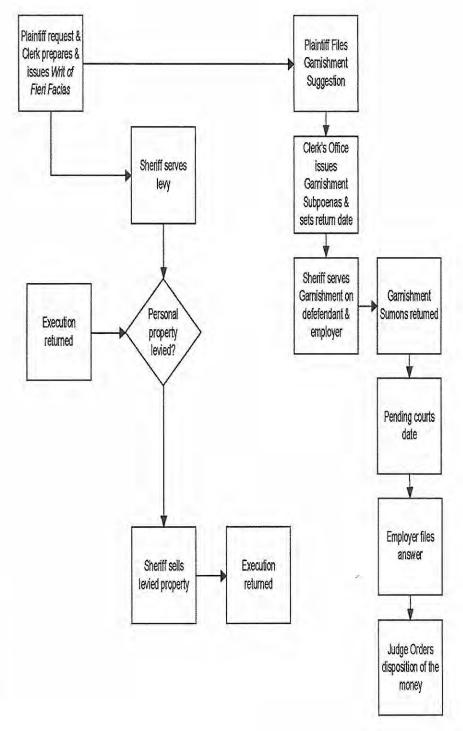


CIVIL CASE PROCESS PRE-TRIAL PROCEDURES



CIVIL CASE PROCESS TRIAL AND POST-TRIAL PROCEDURES





STAFF

- HIGH VOLUME MULTI JURISDICTION COURT. WE HANDLE WINCHESTER AND FREDERICK COUNTY CASES. WE DO DOUBLE EVERYTHING
- HIGH SCHOOL DIPLOMA OR EQUIVALENT IS REQUIRED. MOST OF OUR EMPLOYEES HAVE SOME COLLEGE AND/OR ARE WORKING ON DEGREES IN CRIMINAL JUSTICE OR HAD EXPERIENCE WITHIN THE JUDICIAL FIELD. DUE TO THE COMPLEXITY OF THE ISSUES AND REQUIREMENTS OF THESE POSITIONS—TURNOVER IS HIGH IN DEPUTY CLERK POSITIONS
- TAKES APPROXIMATELY SIX MONTHS TO TRAIN A NEW EMPLOYEE DUE TO THE MANY DUTIES AND RESPONSIBILITIES
- VACANCIES ARE HARD TO FILL WITH A STARTING SALARY OF \$27,066
- EMPLOYEES LEAVE FOR HIGHER PAYING POSITIONS: FEMA, FBI, CIRCUIT COURT, ATTORNEY OFFICES, ETC. WE LOST FOUR EMPLOYEES IN 2014 AND FOUR EMPLOYEES IN 2015 DUE TO SALARY
- SUPREME COURT OF VIRGINIA DID A STAFFING STUDY IN 2015 AND WE ARE 3.8 EMPLOYEES SHORT OF BEING FULLY STAFFED
- 75% OF THE GENERAL DISTRICT COURT CASES ARE PRO-SE LITIGANTS

STATE AND LOCAL REVENUE COLLECTIONS FOR THE GENERAL DISTRICT COURT

THIS OFFICE UTILIZES THE TAX SET OFF PROGRAM TO COLLECT DELINQUENT FINE AND COSTS.

A 5% CIRCUIT COURT CLERKS COMMISSION IS AUTHORIZED FOR LOCAL COLLECTIONS.

2013 \$615,637.64 WAS COLLECTED FOR A \$30,781.88 COMMISSION.

2014 \$661,038.18 WAS COLLECTED FOR A \$33,051.91 COMMISSION.

2015 \$559,217.20 THRU MID COTOBER FOR A \$27,960.86 COMMISSION.

THE STATE COMPENSATION BOARD NOTIFIES
THE DEPARTMENT OF ACCOUNTS IF A COURT
HAS EXCESS FUNDS (COLLECTIONS ARE MORE
THAN THE COURT EXPENSES) SENDING 1/3 OF
EXCESS BACK TO LOCALITY. LAST FISCAL YEAR
\$67,173 IN EXCESS FEES WERE RETURNED TO
FREDERICK COUNTY

PERCENTAGE OF FREDERICK/WINCHESTER GENERAL DISTRICT COURT CASES:

TOTAL CASES

2012: FREDERICK COUNTY 53%

WINCHESTER 47%

2013: FREDERICK COUNTY 54%

WINCHESTER 47%

2014: FREDERICK COUNTY 53%

WINCHESTER 47%

CRIMINAL & TRAFFIC CASES

2012: FREDERICK COUNTY 86%

WINCHESTER 14%

2013: FREDERICK COUNTY 85%

WINCHESTER 14%

2014: FREDERICK COUNTY 87%

WINCHESTER 13%

CIVIL CASES

2012: FREDERICK COUNTY 47%

WINCHESTER 53%

2013: FREDERICK COUNTY 43%

WINCHESTER 57%

2014: FREDERICK COUNTY 45%

WINCHESTER 55%

TOTAL STATE & LOCAL COLLECTIONS

MONTH	2012	2013	2014	2015
JANUARY	\$209,022.54	\$238,962.12	\$215,575.03	\$211,088.44
FEBRUARY	\$287,557.79	\$250,968.85	\$241,971.06	\$270,647.53
MARCH	\$251,037.41	\$333,363.55	\$208,676.29	\$275,915.15
APRIL	\$222,070.01	\$265,687.98	\$220,987.42	\$234,183.01
MAY	\$244,295.05	\$238,432.77	\$222,976.03	\$193,626.18
JUNE	\$238,594.95	\$207,229.90	\$222,843.62	\$240,878.70
JULY	\$224,765.54	\$245,593.48	\$268,132.86	\$247,557.63
AUGUST	\$228,437.93	\$222,971.32	\$239,519.79	\$221,301.81
SEPTEMBER	\$220,786.52	\$219,087.39	\$267,041.85	\$246,214.97
OCTOBER	\$239,451.60	\$249,153.86	\$247,123.77	\$217,660.64
NOVEMBER	\$203,590.36	\$185,970.62	\$247,123.77	
DECEMBER	\$179,892.91	\$175,540.40	\$232,990.56	
				100
TOTAL **	\$2,749,502.61	\$2,832,962.24	\$2,784,005.31	\$2,359,074.06
TOTAL 2012 TH	IRU 2014 \$8,366,	470.16		

TOTAL STATE & LOCAL COLLECTIONS WINCHESTER & FREDERICK COUNTY

FREDERICK COU	FREDERICK COUNTY / WINCHESTER MONTHLY COLLECTIONS										
MONTH	FREDERICK COLLECTIONS	WINCHESTER COLLECTIONS									
JANUARY 2015	\$211,088.44	\$98,582.92									
FEBRUARY 2015	\$270,647.53	\$121,106.19									
MARCH 2015	\$275,915.15	\$129,783.96									
APRIL 2015	\$234,183.01	\$124,453.42									
MAY 2015	\$193,626.18	\$120,523.57									
JUNE 2015	\$240,878.70	\$116,420.60									
JULY 2015	\$247,557.63	\$117,547.16									
AUGUST 2015	\$221,301.81	\$95,593.79									
SEPTEMBER 2015	\$246,214.97	\$123,792.12									
OCTOBER 2015	\$217,660.64	\$111,808.72									
TOTAL	\$2,359,077.06	\$1,159,612.45									

FREDERICK COUNTY 2013 LOCAL COLLECTIONS

MONTH	LOCAL FINES	SHERIFF FEI	LAW LIBRA	COURTHOU	COURTHOU	JAIL ADMI	COURTHOUS	E-SUMMON	MONTH TOTA
	201	206	219	228	229	234	244	241	man may (m) and a second
JANUARY	\$24,384.56	\$1,709.00	\$660.00	\$3,001.32	\$1,922.18	\$249.50	\$8,694.60	\$0.00	\$40,621.13
FEBRUARY	\$30,062.34	\$3,134.00	\$776.00	\$4,319.01	\$2,790.06	\$569.75	\$12,898.15	\$0.00	\$54,549.31
MARCH	\$35,506.42	\$2,301.00	\$472.00	\$4,380.11	\$2,769.08	\$556.94	\$13,680.86	\$0.00	\$59,666.41
APRIL	\$30,671.07	\$2,459.00	\$584.00	\$3,854.10	\$2,474.60	\$406.99	\$11,689.19	\$0.00	\$52,138.95
MAY	\$33,586.89	\$2,906.00	\$512.00	\$3,674.59	\$2,356.09	\$512.21	\$11,189.94	\$0.00	\$54,737.72
JUNE	\$34,872.53	\$2,473.00	\$824.00	\$4,622.93	\$2,882.43	\$426.68	\$13,484.38	\$0.00	\$59,585.95
JULY	\$39,299.97	\$4,064.00	\$856.00	\$4,998.42	\$3,205.02	\$434.81	\$14,867.62	\$0.00	\$67,725.84
AUGUST	\$31,670.20	\$3,714.00	\$1,016.00	\$4,035.67	\$2,600.95	\$328.75	\$11,271.08	\$0.00	\$54,636.65
SEPTEMBE	\$31,923.46	\$3,208.00	\$764.00	\$3,711.93	\$2,395.37	\$320.25	\$10,797.83	\$0.00	\$53,120.84
OCTOBER	\$34,546.36	\$3,312.00	\$964.00	\$4,227.64	\$2,686.36	\$399.45	\$11,973.94	\$0.00	\$58,109.75
NOVEMBE	\$25,766.81	\$1,844.00	\$524.00	\$2,960.49	\$1,880.06	\$461.44	\$8,878.96	\$0.00	\$42,315.76
DECEMBE	\$11,408.09	\$941.00	\$272.00	\$1,254.39	\$806.20	\$95.75	\$3,651.90	\$0.00	\$18,429.33
TOTALS	\$363,698.67	\$32,065.00	\$8,224.00	\$45,040.60	\$28,768.40	\$4,762.52	\$133,078.45	\$0.00	615637.64

FREDERICK COUNTY 2014 LOCAL COLLECTIONS

MONTH	LOCAL FINES			COURTHOU	-A				MONTH TOT
	201	206	219	228	229	234	244	241	es appear (F), the corresponding
JANUARY	\$24,291.31	\$2,293.00	\$708.00	\$2,985.93	\$1,895.86	\$233.50	\$8,300.54	\$0.00	\$40,708.14
FEBRUARY	\$41,491.39	\$2,506.00	\$604.00	\$3,689.73	\$2,285.81	\$573.50	\$11,111.54	\$0.00	\$62,261.97
MARCH	\$31,662.68	\$2,602.00	\$624.00	\$3,147.65	\$2,007.24	\$420.70	\$9,325.23	\$0.00	\$49,789.50
APRIL	\$25,617.15	\$2,228.00	\$568.00	\$2,927.25	\$1,908.23	\$298.89	\$8,768.01	\$0.00	\$42,315.53
MAY	\$25,253.42	\$2,086.00	\$456.00	\$3,103.54	\$1,967.90	\$502.95	\$9,299.67	\$0.00	\$42,669.48
JUNE	\$37,451.82	\$2,616.00	\$816.00	\$4,340.64	\$2,780.76	\$475.16	\$12,936.99	\$0.00	\$61,417.37
JULY	\$27,885.15	\$2,553.00	\$596.00	\$3,717.21	\$2,319.61	\$436.56	\$11,054.71	\$0.00	\$48,562.24
AUGUST	\$44,519.36	\$2,817.00	\$624.00	\$4,659.72	\$3,008.74	\$403.81	\$14,230.58	\$0.00	\$70,263.21
SEPTEMBE	\$28,901.54	\$2,335.00	\$624.00	\$3,533.76	\$2,264.36	\$349.44	\$10,488.65	\$0.00	\$48,496.75
OCTOBER	\$36,941.02	\$2,199.00	\$524.00	\$3,492.01	\$2,196.47	\$301.51	\$10,845.70	\$675.00	\$57,174.71
NOVEMBE	\$37,051.46	\$3,145.00	\$728.00	\$4,148.26	\$2,623.05	\$424.50	\$12,293.25	\$4,606.00	\$65,019.52
DECEMBE	\$50,804.16	\$1,785.00	\$676.00	\$3,211.24	\$2,074.63	\$312.25	\$9,347.33	\$4,149.15	\$72,359.76
TOTALS	\$411,870,46	\$29,165,00	\$7,548,00	\$42,956,94	\$27,332,66	\$4.732.77	\$128,002.20	\$9.430.15	\$661,038.18

FREDERICK COUNTY 2015 LOCAL COLLECTIONS

	201	206	219	228	229	234	244	272	262	2XO	241	
JANUARY	\$21,862.64	\$1,760.00	\$484.00	\$2,964.90	\$1,858.38	\$325.00	\$8,777.64	\$0.00	\$0.00	\$0.00	\$3,980.00	\$42,012.56
FEBRUARY	\$36,867.38	\$2,599.00	\$680.00	\$4,462.14	\$2,749.12	\$719.18	\$13,395.64	\$0.00	\$0.00	\$0.00	\$5,869.52	\$67,341.98
MARCH	\$25,904.18	\$2,695.00	\$600.00	\$3,600.45	\$2,292.45	\$624.91	\$10,849.45	\$0.00	\$0.00	\$0.00	\$4,855.89	\$51,422.33
APRIL	\$27,133.26	\$2,203.00	\$536.00	\$3,268.20	\$2,025.48	\$399.66	\$9,739.18	\$0.00	\$0.00	\$0.00	\$4,471.00	\$49,775.78
MAY	\$29,974.19	\$2,920.00	\$684.00	\$3,728.08	\$2,409.42	\$593.80	\$11,025.61	\$0.00	\$0.00	\$0.00	\$4,990.00	\$56,325.10
JUNE	\$22,974.10	\$2,698.00	\$788.00	\$2,979.39	\$1,970.25	\$433.00	\$8,309.80	\$0.00	\$0.00	\$0.00	\$3,954.69	\$44,107.23
JULY	\$37,444.33	\$3,935.00	\$1,024.00	\$5,368.80	\$3,377.34	\$452.74	\$15,713.51	\$0.00	\$0.00	\$0.00	\$4,572.42	\$71,888.14
AUGUST	\$24,633.75	\$2,309.00	\$736.00	\$3,630.63	\$2,318.70	\$347.26	\$10,661.35	\$125.00	\$120.00	\$3,001.90	\$1,785.73	\$49,669.32
SEPTEMBE	\$28,290.71	\$2,432.00	\$688.00	\$3,768.61	\$2,380.40	\$599.50	\$11,000.00	\$95.00	\$125.00	\$2,904.55	\$2,113.15	\$54,396.92
OCTOBER	\$19,587.96	\$2,097.00	\$704.00	\$3,350.31	\$2,097.43	\$515.82	\$9,548.66	\$120.00	\$80.00	\$2,879.15	\$1,495.00	\$42,475.33
TOTALS	\$274,672,50	\$25.648.00	\$6,924.00	\$37.121.51	\$23.478.97	S5.010.87	\$109,020.84	\$340.00	\$325.00	\$8,785,60	\$38.087.40	\$529,414,69

One of the most important things to remember as you work in the courts is that everything you do affects people's lives in significant ways.

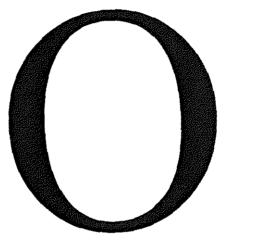
People remember:
Good service...
For 18 months and tell 9-12 people

Bad service...
For 23 years and tell 20 people a year

Therefore, it is vital that everyone at the Court does everything possible to create good service and impressions because bad impressions tend to be much longer lasting.



THANK YOU FROM THE EMPLOYEES OF THE FREDERICK COUNTY GENERAL DISTRICT COURT CLERK'S OFFICE





Finance Department
Cheryl B. Shiffler
Director

540/665-5610 Fax: 540/667-0370

E-mail: cshiffle@fcva.us

TO: Board of Supervisors

FROM: Finance Committee

DATE: November 18, 2015

SUBJECT: Finance Committee and Audit Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, November 18, 2015 at 8:00 a.m. An Audit Committee meeting immediately followed. All members were present. (x = no action required)

FINANCE COMMITTEE

- The Sheriff requests a <u>General Fund supplemental appropriation in the amount of</u> \$7,954.13. This amount represents proceeds from the Sheriff's Sale and will be used to purchase cruiser gun locks. No local funds required. See attached memo, p. 4. The committee recommends approval.
- The Sheriff requests a <u>General Fund supplemental appropriation in the amount of</u> \$8,350. This amount represents an insurance reimbursement for an auto claim. No local funds required. See attached memo, p. 5. The committee recommends approval.
- The Stewardship Planner requests a <u>General Fund supplemental appropriation in the</u> <u>amount of \$26,000.</u> This amount represents a donation received for a shelter at Rose Hill Park. No local funds required. See attached memo, p. 6. The committee recommends approval.
- 4. The Zoning Administrator requests a <u>Development Projects Fund supplemental</u> <u>appropriation in the amount of \$9,582.38.</u> This amount represents funds called in for the County to administer the completion of Security Drive for inclusion into the state

secondary road system in the Westview Business Center. No local funds required. See attached memo, p. 7. The committee recommends approval.

- 5. The County Administrator and the Assistant County Administrator provide a potential approach regarding Fire & Rescue services. See attached memo, p. 8 10. The committee recommends the establishment of a task force.
- 6. The Schools Executive Director of Finance provides corrected FY 2015 Financial Statements. See attached, p. 11 36. No action required.
- 7. The Finance Director requests continued discussion on unfunded FY16 capital requests. The committee requested a prioritization of the requests and a balance of contingency funds available. See attached information, p. 37 62. No recommendations were made.
- 8. The Finance Director provides requested information on outside agencies regarding funding. See attached, p. 63. The committee recommends forwarding the list to the City-County Joint Finance Committee.

AUDIT COMMITTEE

The Internal Audit Report ending August 31, 2015 is provided. See attached, p. 64 –
 No action required.

(Brown & Edwards will be at an upcoming meeting, prior to the next engagement contract.)

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for October 2015. See attached, p. 78.

Finance and Audit Committee Report and Recommendations November 18, 2015

Page | 3

- 2. The Finance Director provides an FY 2016 Fund Balance Report ending November 12, 2015. See attached, p. 79.
- 3. The Finance Director provides financial statements for the month ending October 31, 2015. See attached, p. 80 90.
- 4. The Government Finance Officers Association (GFOA) has awarded the County the Distinguished Budget Presentation Award for the FY 2016 Budget document. This is the 29th consecutive year that Frederick County has received this achievement. See attached, p. 91 – 92.

Respectfully submitted,

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

Cheryl B. Shiffler, Finance Director

FREDERICK COUNTY SHERIFF'S OFFICE

ROBERT T. WILLIAMSON Sheriff



MAJOR C.L. VANMETER

Chief Deputy

1080 COVERSTONE DRIVE WINCHESTER, VIRGINIA 22602

540/662-6168 FAX 540/504-6400



TO

: Angela Whitacre, Treasurer's Office

FROM

: Sheriff R. T. Williamson (

SUBJECT

: Proceeds from Sheriff's Sale/Public Auction

DATE

: November 5, 2015

Attached please find a check in the amount of \$7,954.13. This amount represents our department's proceeds from the Sheriff's Sale/Auction held on September 24, 2015.

Please post this amount to 3010-015020-0007. A copy of this memo will be forwarded to Finance requesting appropriation.

Thank you.

for chiiser gun locks

RTW/asw

Attachment

Cc: Finance – please appropriate into 3102-5409-000-000 (Police Supplies)

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November 3, 2015	58-251/514 06
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	November 3, 2015 Date \$ 70

FREDERICK COUNTY SHERIFF'S OFFICE

ROBERT T. WILLIAMSON Sheriff



MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE WINCHESTER, VIRGINIA 22602

540/662-6168 FAX 540/504-6400



TO

: Finance Department

FROM

: Sheriff R. T. Williamson

DATE

: October 23, 2015

SUBJECT

: Insurance Reimbursement – Appropriation

We are requesting the insurance reimbursement received in the amount of \$8,350.00 for the auto claim dated September 21, 2015, be appropriated into our budget line of 3102-3004-000-002.

Thank you for placing this request on the agenda for the next Finance Committee meeting.

RTW/asw



OCT 2 9 2015

FINANCE DEPARTMENT

COUNTY of FREDERICK

Parks and Recreation Department 540-665-5678

> FAX: 540-665-9687 www.fcprd.net

e-mail: fcprd@fcva.us

MEMO

To:

Finance Committee

From:

Jon Turkel, Park and Stewardship Planner

Through: Jason Robertson, Parks and Recreation Director Subject: Transfer of Funds Supplemental Appropriation

Date:

October 27, 2015

The amount of \$26,000 was received for construction of a shelter at Rose Hill Park from the Winchester Frederick County Jaycees.

Parks and Recreation is requesting these funds be transferred from Donations (3-010-_01899-27) to Capital Expenditure Line (4-010-71030-8900-000-000) for the construction of the shelter.

3-010-018990-0003

C.S. 9/11/15 + 10/21/15

MEMORANDUM

TO: Finance Committee

FROM: Mark R. Cheran, Zoning Administrator

RE: Request for Appropriation for Westview Business Center Lots 11-17

DATE: November 10, 2015

The above-referenced subdivision was recorded October 2, 2003; the owner of the subdivision posted a Letter of Credit (LOC) # 30-30 in the amount of \$ 9,582.38 for the completion of Security Drive that will serve the subdivision. The approved subdivision did not have the minimum of three lots for Security Drive to be accepted into the Virginia Department of Transportation's (VDOT) secondary road system for maintenance. The subdivision now has four lots that are serviced by Security Drive, and meets the minimum requirement for inclusion into the state's secondary road system. The County has contacted the holder of the LOC via meetings and correspondence to complete Security Drive. As of October 30, 2015, the work has not been completed and staff was forced to call LOC# 30-30 on that date.

Therefore, I am requesting that funds of LOC #30-30 in the amount of \$ 9,582.38, from Carl S Hales be appropriated into a specific line item to be designated by the Finance Department. This line item is needed for the County to administer the completion of Security Drive for inclusion into the state secondary road system, to serve this subdivision. The Planning Department will be responsible for overseeing the project management of the work performed, as well as coordinate the road acceptance with the Virginia Department of Transportation.

MRC/dlw

cc: C. William Orndoff, Jr., Treasurer Wayne Corbett, Deputy Treasurer

4-027-01227-5413-000-010 3-027-041040-0001 c.s. 11/4/15



Brenda G. Garton
County Administrator

540/665-6382 Fax 540/667-0370 E-mail: bgarton@fcva.us

MEMORANDUM

TO:	Finance Committee
· "我们的,我们还是一种的时候,我们就是一个一个一个,我们就是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	Brenda G. Garton, County Administrator Kris Tierney, Assistant County Administrator
SUBJECT:	Potential Approach Regarding Fire and Rescue Services
DATE:	November 12, 2015

As you know, there has been considerable discussion in various Board committees about issues related to Fire and Rescue Services, including (but not necessarily limited to) desired staffing levels, county-owned fire stations, personnel and overtime costs, best practices with regard to shifts, and other matters. At the September Finance Committee Meeting, the committee requested that Assistant County Administrator Kris Tierney and I make a recommendation to the Finance Committee with regard to an approach to considering these and other issues, with the eye toward best practices and good long-term solutions.

Kris Tierney and I have discussed these matters multiple times, also including discussions and meetings with Denny Linaberg, Cheryl Shiffler, and Paula Nofsinger. We believe that the issues fall into several broad categories:

- 1. Work shifts, personnel, and overtime.
- 2. Operations and management.
- 3. Facilities and equipment ownership and operating costs.
- 4. Funding options.

I am aware that a report was done for the county by a consultant, The EMMSSTAR Group, LLC, entitled "Examination of Firefighter Overtime and Other Human Resources Issues for Frederick County, Virginia". Since that report was done in January 8, 2007, I would argue that it is a bit outdated at this point.

Given that fire and rescue services is a complex operation, involving very specific Fair Labor Standards Act (FLSA) issues, retention issues, and other related matters, we recommend that the county engage a consultant to review our operations and make recommendations to the county regarding the broad categories as proposed above. Kris has suggested as well the establishment of a Fire and Rescue Steering Committee, which might include one or two Board members, Denny Linaberg, citizen members, volunteer company representation, and staff, and I concur with this recommendation. I would suggest a County Administrator-appointed working committee which would develop the RFP (Request for Proposals), interview qualified responders, recommend the selection of a consultant, and ultimately work with the consultant to complete the requested study.

Among other things, the consultant would be using industry standards and best practices to review the size of our current paid staff; availability of volunteers; call volume; number, location, adequacy, and size of existing stations; equipment; shifts and scheduling; response times; population projections; overtime costs; and alternative service delivery and funding options.

Recommendations would be expected regarding:

- The nature of the future relationship between the county and the volunteer fire and rescue companies in terms of funding and ownership of the stations and equipment.
- An analysis of current staffing levels, staffing standards, shift structure, overtime costs, and other related matters, with recommendations for improvements or modifications.
- A phased plan for needed expansion or replacement of existing stations and potentially for additional locations.
- Staffing levels required to meet standard levels, and an approach to achieving those staffing standards.
- Funding estimates for bricks and mortar, equipment, and manpower.

I do not have an estimate of the cost of such a study, but given the comprehensive nature of the subject matter, I'd imagine six figures. Although I recognize that a figure that large is a lot of money, in comparison to a FY 15-16 budget for Fire and Rescue Services which includes approximately \$895K for contributions to volunteer fire and rescue companies, ambulance and rescue service of \$395K, and fire and rescue department at \$9.8M (including overtime of approximately \$1.6M).

We believe that engaging a consultant who specializes in Fire and Rescue matters would ensure a fair review of our current situation and practices, as well as recommendations that are consistent with best practices in the industry. We also believe that none of these elements can be considered in isolation. That is, desired staffing levels affect budgeted positions and overtime incurred (if staffing is too low). The condition of buildings and equipment, and

maintenance of the same, impacts paid and volunteer ability to respond to calls, which impacts response time.

While I recommend hiring outside consultants sparingly, there are circumstances where the expertise is so very specific, that it saves us money in the long run to have that careful comparison of what we do to accepted industry practice.

Absent the Board's willingness to fund such a study, we can do an internal analysis. The disadvantage of such an approach, in our view, is that it would take longer and it does not bring industry-wide expertise to the table except to the extent that it exists on our current staff.

I have already initiated an analysis of the overtime we currently incur and a review of potential solutions and alternatives and their implications. We plan to come forward with some information resulting from that review at least in time for budget consideration.

We are seeking the Finance Committee's recommendations to the Board that:

- 1. The County Administrator appoint a Fire and Rescue Services Task Force to oversee the development of an RFP and a scope of work, make a recommendation on the selection of a consulting firm, and work with the consultant selected.
- 2. The county engage a firm specializing in Fire and Rescue operations to review our current operations, and make recommendations at least in the areas outlined above.
- 3. The work be begun as soon as possible, with funding for the study to be transferred from the contingency fund in the current year's budget.

We would suggest that the County Administrator also seek the endorsement of the Public Safety Committee for these same recommendations prior to their presentation to the Board of Supervisors.

To prevent delay, we are recommending that we begin the process immediately and fund the cost from this year's contingency fund. If preferred, we can request the funding as a part of the budget process for FY 16-17, and let that need compete with all other needs in the county. However, that will significantly delay the receipt of recommendations, possibly as much as six to eight months.

We will be prepared to discuss this request at the Finance Committee Meeting. Meanwhile, if you have any questions or wish to discuss this request with me or Kris, please do not hesitate to give us a call.

cc: Dennis D. "Denny" Linaberg, Fire and Rescue Chief Board of Supervisors 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.

Table of Contents

<u>Fund</u>	Report
School Operating Fund	Page 3
School Nutrition Fund	Page 8
School Textbook Fund	Page 10
School Capital Projects Fund	Page 12
School Construction Fund	Page 14
School Debt Service Fund	Page 16
School Health Insurance Reserve Fund	Page 18
Northwestern Regional Educational Programs Funds	Page 20
Consolidated Services Fund	Page 22
Special Grants Fund	Page 24
Fiduciary Funds	Page 26

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 \$ 28,958 schools \$129,901 depts.
All other unobligated variances			<u>\$ 20,314</u>
Unobligated Surplus for FY 2015			\$ 314,747

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.

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

School Operating Fund										
Year Ended June 30, 2015		[a]		[b]		[c]		[d]		[e]
		2013-14		2014-15		2014-15		2014-15		Variance
		Actual*		Original		Adjusted		Actual*		from
SUMMARY			_	Budget	_	Budget				Adj. Budget
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] TOTAL REVENUES	\$	133,122,067	\$	140,504,479	\$	142,289,182	\$	141,326,145	\$	(963,037)
Instruction	\$	95,025,262	ċ	101,060,889	ċ	100,829,358	\$	100,814,363	\$	14,995
Instruction - Restricted Programs	Ą	5,506,461	Ş	6,972,977	Ş	6,981,567	Ş	5,741,021	Ş	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] TOTAL EXPENDITURES	Ś	132,470,535	Ś	140,504,479	Ś	142,289,182	\$	140,887,661	Ś	1,401,521
* Actual fiscal year expenditures includes encumbrances	<u> </u>	132, 0,333	<u> </u>	110,501,115	<u> </u>	112,203,102	<u> </u>	1.0,007,001	<u> </u>	1) 101/011
[C] REVENUE OVER EXPENDITURES	\$	651,533	\$	-	\$	-	\$	438,484	\$	438,484
[D] Obligated Funds-Special Programs	\$	108,939					\$	123,737		
[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$	542,594					\$	314,747		
[F] Percentage Surplus of Total Budget		0.40%						0.22%		
Unrestricted Revenues										
[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 d Categorical		1,987,927 79,971		518,000 89,837		518,000 81,178		518,000 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] Total Unrestricted Revenues	\$	127,599,529	\$	133,544,071	\$	135,440,875	\$	135,636,248	\$	195,372
Unrestricted Expenditures										
[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 C Vocational education		15,023,196 6,629,442		16,021,237 6,838,251		15,896,039 6,953,876		15,891,719 6,953,883		4,320 (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 i Contingency reserve		16,240		- 1,053,635		-		-		-
[8] Instructional & Administrative Technology	\$	5,601,832	\$	5,516,224	\$	7,054,793	\$	7,052,237	\$	2,556
a Instructional technology	Ψ.	1,196,662	~	958,701	7	2,307,083	Ψ.	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] Unrestricted Expenditures	\$	126,964,074	\$	133,531,502	\$	135,307,615	\$	135,146,640	\$	160,975
[11] Unrestricted Revenue Over/(Under) Expense	\$	635,455					\$	489,607		
Restricted Programs	_	F = 22 =		6.050 :		6.640.555	_	F 600		(4.450.555)
[12] Total Restricted Revenues	\$	5,522,538	\$	6,960,408	\$	6,848,307	\$	5,689,897	\$	(1,158,409)
[13] Total Restricted Expenditures	\$	5,506,461	\$	6,972,977	\$	6,981,567	\$	5,741,021	\$	1,240,546
[14] Restricted Revenue Over/(Under) Expense [15] All Revenue Over/(Under) Expense	<u>\$</u> \$	16,078 651,532					\$	(51,124) 438,484		
[16] Obligated Funds-Special Programs	<u> </u>	108,939					<u> </u>	123,737		
[17] LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30	\$	542,594					\$	314,747		
	_						_			

Restricte	d Programs		2014-2015	2	014-2015	20	014-2015
, <u> </u>		_	Revenue	Ex	penditures	V	/ariance
а	eRate Program	\$	90,768	\$	85,826	\$	4,942
b	Regional Juvenile Detention Center		512,374		506,244		6,129
С	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
1	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
0	Miscellaneous Federal		19,500		3,007		16,493
р	Emergency Generator Grant		7,661		965		6,696
q	NOAA Grant		25,756		23,010		2,745
[18] Tot	al Restricted Programs	\$	5,689,897	\$	5,741,021	\$	(51,124)

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	\$ 142,2	89,182	\$	141,326,145	\$	(963,037)
[20] TOTAL EXPENDITURES	\$	132,470,535	\$ 140,504,479	\$ 142,2	89,182	\$	140,887,661	\$	1,401,521
[21] REVENUE OVER EXPENDITURES	\$	651,533	\$ -	\$		\$	438,484	\$	438,484
[22] Obligated Funds-Special Programs		108,939					123,737		
[23] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$	542,594				\$	314,747		
[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]			[c] Adjusted		[d]		[e] Variance	
		Actual 2012-2013		Actual 2013-2014		Budget 2014-15		Actual 2014-2015		from Adj Budget		
[1]	Beginning Balance July 1	\$	1,510,004	\$	1,202,601	\$	1,233,680	\$	1,368,808	\$	135,128	
	Revenues:											
[2] [3] [4] [5] [6] [7] [8] [9]	Interest on Bank Deposits Type A Lunches Breakfast Program All Other Sales and Adults Other Receipts State School Food Payments Federal Meals Reimbursement Transfers From School Operating Total Revenues	\$ 	3,125 1,569,601 96,170 515,618 84,970 99,079 2,283,597	\$	2,484 1,485,516 89,964 572,743 92,356 91,725 2,275,371	\$	3,125 1,661,816 123,713 529,174 65,740 94,933 2,489,531 24,064 4,992,096	\$ 	2,902 1,507,227 102,006 588,632 69,146 86,549 2,328,330 24,064	\$ 	(223) (154,589) (21,707) 59,458 3,406 (8,384) (161,201) 0	
	Expenditures:		, ,		, ,	·	, ,	·	, ,	·	, ,	
[11] [12] [13] [14] [15] [16] [17]	Salaries Fringe Benefits Contractual Services Utilities, Travel and Misc Food and Supplies Capital Outlay Appropriation Fund Bal Prior Year	\$ 	1,836,709 624,847 48,632 50,580 2,366,980 31,816	\$	1,742,933 607,530 47,626 47,286 1,965,778 58,278	\$	1,914,863 655,203 61,750 53,615 2,243,984 62,681 1,233,680	\$ 	1,745,169 644,130 62,199 52,010 1,945,885 68,763	\$	169,694 11,072 (449) 1,605 298,099 (6,082) 1,233,680	
[18]	Total Expenditures	\$	4,959,563	\$	4,469,432	\$	6,225,776	\$	4,518,155	\$	1,707,621	
[19] Revenue Over / (Under) Expenditures		\$	(307,404)	\$	140,726	\$	-	\$	190,700			
[20] Balance June 30		\$	1,202,601	\$	1,343,327	\$		\$	1,559,508			
	Balance Nonspendable - Inventory Unreserved fund balance	\$ \$	193,785 1,008,815	\$ \$	210,365 1,132,962			\$ \$	238,947 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.

School Textbook Fund

			[a] 2012-13 Actual*	[b] 2013-14 Actual*		[c] 2014-15 Budget		[d] 2014-15 Actual*		[e] /ariance	
			Actual		Actual		suuget		Actual	 ariance	
[1]	Balance July 1	\$	1,411,930	\$	1,155,102	\$ 1	,311,850	\$ 1	,421,028	\$ 109,178	
	Revenues:										
[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]	Total Revenues	\$	1,171,964	\$	1,172,023	\$ 1	,266,840	\$ 1	,268,354	\$ 1,514	
	Expenditures:										
[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]	Total Expenditures	\$	1,428,792	\$	911,653	\$ 2	,578,690	\$ 1	,611,881	\$ 966,808	
[14]	[14] Revenues Over / (Under) Expenditures		(256,829)	\$	260,370	\$(1	,311,850)	\$	(343,527)	\$ 968,322	
[15]	Balance June 30	\$	1,155,102	\$	1,415,471	\$		\$ 1	,077,501		

^{*} 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.

School Capital Projects Fund

		[a]		[b]	[c]		[d] 2014-15 Actual*		١	[e] /ariance
		2012-13 Actual*		2013-14 Actual*	2014-15 Budget				from Adjusted Budget	
[1]	Balance July 1	\$	442,256	\$ 148,628	\$	779,609	\$	858,814	\$	79,205
	Revenues:									
[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)
	Total Revenues	\$	1,395,117	\$ 1,846,631	\$	621,799	\$	542,594	\$	(79,205)
	Expenditures:									
[6]	Capital Outlay	\$	1,816,416	\$ 1,215,650	\$:	1,401,408	\$	919,743	\$	481,665
[7]	Total Expenditures	\$	1,816,416	\$ 1,215,650	\$:	1,401,408	\$	919,743	\$	481,665
[8]	Fund Balance June 30	\$	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 Expenditures through June 30, 2015 O/S Encumbrances @ June 30, 2015 Remaining project balance	\$ 49,500,000.00 \$(12,264,429.98) \$(32,957,834.33) \$ 4,277,735.69	Transportation Facility: Beginning project amount Expenditures through June 30, 2015 O/S Encumbrances @ June 30, 2015 Remaining project balance	\$ 17,200,171.00 \$(17,200,171.00) \$(0.00) \$ 0.00
Cash received – bond proceeds Cash received – premium proceeds Cash received – interest earnings Cash received – easement proceeds Cash transferred to other sources Cash disbursed for project Accounts Payable @ June 30, 2015 Cash/A/P balance @June 30, 2015	\$ 20,394,731.44 \$ 2,093,210.65 \$ 41,441.75 \$ 120,000.00 \$(2,199,765.29) \$(10 037,592.88) \$(2,226,837.10) \$ 8,185,188.57	Cash received – bond proceeds Cash received – premium proceeds Cash received – interest earnings Cash received – other sources Cash disbursed for project Accounts Payable @ June 30, 2015 Cash/A/P balance @June 30, 2015	\$ 15,843,205.00 \$ 925,788.15 \$ 53,662.20 \$ 359,568.38 \$(17,182,223.73) \$ 0.00 \$ 0.00
Fourth High School: Beginning project amount Expenditures through June 30, 2015 O/S Encumbrances @ June 30, 2015 Remaining project balance	\$ 4,800,000.00 \$(3,978,391.48) \$(541,501.72) \$ 280,106.80	Elementary Additions: Beginning project amount Expenditures through June 30, 2015 O/S Encumbrances @ June 30, 2015 Remaining project balance	\$ 6,100,000.00 \$(6,008,704.73) \$(0.00) \$ 91,295.27
Cash received – bond proceeds Cash received – premium proceeds Cash received – interest earnings Cash transferred-undesignated fund Cash received from other projects Cash disbursed for project Accounts Payable @ June 30, 2015 Cash/A/P balance @June 30, 2015	\$ 2,734,850.00 \$ 209,216.97 \$ 4,661.19 \$ 1,300,000.00 \$ 230,199.17 \$(3,791,156.56) \$(187,234.92) \$ 500,535.85	Cash received – bond proceeds Cash received – premium proceeds Cash received – interest earnings Cash received from other projects Cash disbursed for project Accounts Payable @ June 30, 2015 Cash/ A/P balance as of June 30, 2015	\$ 5,635,755.00 \$ 452,140.19 \$ 4,646.36 \$ 7,912.85 \$(6,008,704.73) \$(0.00) \$ 91,749.67

Construction Funds

		[a]		[b]	[c]	С	[d] ummulative			
		 Project Budget		Prior Years' Receipts	2014-2015 tual Receipts		Project Receipts			
[1] B	alance July 1				\$ 5,518,235					
F	Revenues:									
[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]	Total Revenues	\$ 77,600,171	\$	33,196,439	\$ 15,022,698	\$	48,219,137			
		[a]		[b]	[c]		[d]	[e]		[f]
						С	ummulative		1	Remaining
		Project	-	Prior Years' xpenditures	2014-2015 Actual	E-	Project	Outstanding cumbrances		Project Balance
Е	xpenditures:	 Budget		xpenuitures	 Actual		xpenditures	 cumbrances		Dalatice
[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]	Total Expenditures	\$ 77,600,171	\$	27,688,239	\$ 11,763,458	\$	39,451,697	\$ 33,499,336	\$	4,649,138
[12] B	Balance June 30				\$ 8,777,475					

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. \$1,566,316 in excess monies in the debt service fund were transferred out (described in more detail in the next paragraph). Additionally, some existing debt was refinanced, which reduced interest payments owed, and thus created an interest expense savings generating the fund balance of \$287,524.

The original budget for the debt service fund (approved in the spring of 2014) reflected a transfer of \$1,566,316 to the school capital projects fund to help with major maintenance, security and safety project purchases. In July 2014, in an unprecedented collaboration between the school board and governing body to issue a comparable salary increase, the FY 2015 budget was adjusted to redirect the aforementioned excess funds to the school operating fund instead of the school capital projects fund.

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.

Debt Service Fund

		[a]		[b]		[c]		[d]		\	[e] /ariance
			2012-13 Actual		2013-14 Actual	2014-15 Adjusted Budget		2014-15 Actual			from Adjusted Budget
[1]	Balance July 1	\$	21,049	\$	20,158	\$	857,000	\$	922,736	\$	65,736
	Revenues:										
[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]	Total Revenues	\$	14,910,710	\$	14,902,231	\$	14,897,651	\$	14,901,934	\$	4,283
	Expenditures:										
[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]	Total Expenditures	\$	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]	Balance June 30	\$	20,158	\$	922,736	\$	-	\$	287,524		

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.

Insurance Reserve Fund

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

		[a]		[b]		[c]		[d]		[e]
OPERATING FUND		2012-13 Actual		2013-14 Actual	A	2014-15 Adjusted Budget		2014-15 Actual*		/ariance from dj. Budget
Balance at July 1	\$	218,333	\$	54,495	\$	369,132	\$	220,262		(148,871)
REVENUES:										
[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		4,143,693		1,421,400		1,677,040		4,456,778		(220,262)
[6] TOTAL REVENUES	\$	4,180,758	\$ 4	1,456,455	\$ 4	1,724,518	\$	4,505,455	\$	(219,063)
EVERNINITURES.										
EXPENDITURES: [7] Instruction	¢ ·	3,556,788	¢ :	3,493,474	Ġ,	1,210,566	ς.	3,662,691	Ś	547,876
[8] Administration, Attendance & Health	, ,	176,353	γ.	177,625		184,563	Ϋ.	183,113	Ţ	1,450
[9] Pupil Transportation Services		-		-		-		, -		-
[10] Operations and Maintenance		538,429		544,694		621,921		584,921		37,000
[11] Food Services		-		-		-		-		- 0
[12] Fund Transfers/Contingency [13] Technology		23,952 49,073		25,000 49,895		25,000 51,599		25,000 51,550		0 49
							_		_	
[14] TOTAL EXPENDITURES	Ş <i>i</i>	4,344,596	Ş 2	1,290,687	Ş	5,093,650	Ş .	4,507,275	\$	586,375
[15] Balance at June 30	\$	54,495	\$	220,262	\$		\$	218,442		
* Actual fiscal year expenditures include outstanding end	umbrance	s at year end.								
TEXTBOOK FUND										
Balance at July 1	\$	20,283	\$	25	\$	10,000	\$	13,409	\$	3,409
balance at July 1	Ą	20,283	Ą	25	Ų	10,000	Ţ	13,409	Ų	3,409
REVENUES:										
[1] Interest	\$	24	\$	48	\$	-	\$	85	\$	85
[2] Transfers from NREP Operating Fund		23,952		25,000		25,000		25,000		-
[3] TOTAL REVENUES	\$	23,976	\$	25,048	\$	25,000	\$	25,085	\$	85
EXPENDITURES:										
[4] Payments for textbooks	\$	44,234	\$	11,664	\$	35,000	\$	-	\$	35,000
[5] TOTAL EXPENDITURES	\$	44,234	\$	11,664	\$	35,000	\$	-	\$	35,000
Balance at June 30	\$	25	\$	13,409	\$		\$	38,493		

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.

Consolidated Services Fund

National			[a]	[b]	[c]	[d]	[e]
Revenue:					•		
Building Services Billings to Regional Library Board \$2.10 \$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 \$9.800 \$8.488 \$15,000 \$12,282 \$(2.718) \$1.000 \$4.988 \$(5.112) \$2.000 \$1.000 \$4.988 \$(5.112) \$2.000 \$1.000 \$4.988 \$(5.112) \$2.000 \$1.000 \$4.988 \$(5.112) \$2.000 \$1.000 \$4.988 \$(5.112) \$2.000 \$2.000 \$1.000 \$2.282 \$2.282 \$2.282 \$2.282 \$2.282 \$2.291,844 \$2.26,322 \$2.291,845 \$2.291,844 \$2.26,322 \$2.291,845 \$2.291,844 \$2.26,322 \$2.291,845 \$2.291,844 \$2.26,322 \$2.291,845		Balance July 1	\$ 232,220	\$ 232,220	\$ -	\$ 305,151	
Billings to Regional Library Board S 210 S 5.435 S 4.900 S 7.294 S 2.394 Billings to Country Government S 9,590 S ,8488 S 15,000 S 12,282 S (2,718)							
Sub-total Building Services \$9,800 \$8,488 \$15,000 \$12,282 \$(2,718)	[2]	_	\$ 210	\$ 5,435	\$ 4,900	\$ 7,294	\$ 2,394
Section Sect		•					
Billings to FCPS \$2,459,703 \$2,714,744 \$2,858,678 \$2,391,844 \$2,466,833 \$2,111,746 \$243,544 \$22,6322 \$481,239 \$25,916 \$2,000 \$2,800,653 \$2,417 \$2,000 \$2,800,653 \$2,000 \$2,800,653 \$2,000 \$2,800,653 \$2,000 \$2,800,653 \$2,000,477 \$2,000 \$2,800,653 \$2,000,477 \$2,000 \$2,800,653 \$2,000,477 \$2,000 \$2,800,653 \$2,000,477 \$2,		-	\$ 9,000	٥,400	Ş 13,000	\$ 12,262	(2,710)
Billings to Outside Agencies Other Receipts 101,746 243,544 226,322 481,239 254,916 7,570 57,070 500-total Vehicle Services \$2,618,658 \$2,958,288 \$3,085,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,004,347 \$2,000 \$2,880,653 \$2,000	[3]		\$ 2,459,703	\$ 2,714,744	\$2,858,678	\$ 2,391,844	\$ (466,833)
Sub-total Vehicle Services \$ 2,618,658 \$ 2,958,288 \$ 3,085,000 \$ 2,880,653 \$ (204,347)		Billings to Outside Agencies	101,746			481,239	254,916
Frior Year Encumbrances \$ - \$ - \$ 19,750 \$ - \$ (19,750)		•		\$ 2,958,288	\$3,085,000		
Frior Year Encumbrances \$ - \$ - \$ 19,750 \$ - \$ (19,750)	[4]	Transfers from School Operating Fund	¢ 54.122	¢ 4200	ė	ė	ċ
Expenditures:		• •				\$ -	
Expenditures:							
Building Services	[6]	Total Receipts	\$ 2,682,590	\$ 2,971,065	\$3,119,750	\$ 2,892,935	\$ (226,815)
Building Services	[7]	Evnandituras					
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 \$9,799 \$8,671 \$15,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$2,718 \$10,000 \$12,282 \$1,000 \$12,282 \$1,000 \$12,282 \$1,000 \$12,282 \$14,492 \$10,000 \$12,282 \$14,492 \$10,000		•					
Other Agencies 5,352 2,084 2,400 2,303 97 Sub-total Building Services \$ 9,799 \$ 8,671 \$ 15,000 \$ 12,282 \$ 2,718 [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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 \$ 359,970							
Sub-total Building Services \$9,799 \$8,671 \$15,000 \$12,282 \$2,718				•	•		
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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860							
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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 \$ 359,970 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 256,860 \$ 256,860	[9]						
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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,838,116 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970							, , -
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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860				•	•		
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 \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860				•		•	
Capital Outlay - 1,107 -		_		•	•		•
Sub-total Vehicle Services \$ 2,672,791 \$ 2,889,462 \$3,104,750 \$ 2,825,834 \$ 278,916 [10] Total Expenditures \$ 2,682,590 \$ 2,898,133 \$3,119,750 \$ 2,838,116 \$ 281,634 [11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860			-		-	-	- ,
[11] Revenues Over/ (Under) Expenditures \$ - \$ 72,932 \$ 54,819 [12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860		·	\$ 2,672,791	\$ 2,889,462	\$3,104,750	\$ 2,825,834	\$ 278,916
[12] Balance June 30 \$ 232,220 \$ 305,151 \$ 359,970 [13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860	[10]	Total Expenditures	\$ 2,682,590	\$ 2,898,133	\$3,119,750	\$ 2,838,116	\$ 281,634
[13] Balance Nonspendable - Inventory \$ 232,220 \$ 305,151 \$ 256,860	[11]	Revenues Over/ (Under) Expenditures	\$ -	\$ 72,932		\$ 54,819	
	[12]	Balance June 30	\$ 232,220	\$ 305,151		\$ 359,970	
	[12]	Ralance Nonspendable - Inventory	\$ 222 220	\$ 305.151		\$ 256.860	

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.

Special Grants Fund

		[a]			[b]		[c]	[d]
		2012-13 Actual		2013-14 Actual		Α	014-15 djusted Budget	014-15 Actual
	Balance July 1	\$	20,898	\$	31,113	\$	12,471	\$ 12,471
	REVENUES:							
[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]	TOTAL REVENUES	\$	709,626	\$	34,550	\$	-	\$ -
	EXPENDITURES:							
[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]	TOTAL EXPENDITURES	\$	699,411	\$	53,192	\$	12,471	\$ 9,069
[11]	Balance June 30	\$	31,113	\$	12,471	\$	0	\$ 3,403

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:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
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
Total	\$ 241,326	\$ 9,848

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.

Fiduciary Funds

			[a]		[b]		[c]	[d]		
		FY13-14 Private-Purpose Endowment		Priva	Y13-14 te-Purpose ncome	Priva	TY14-15 ate-Purpose dowment	FY14-15 Private-Purpose Income		
[1]	Balance July 1	\$	252,113	\$	27	\$	263,240	\$	13,524	
[2] [3] [4] [5] [6]	REVENUES: Interest on Bank Accounts Interest on Investments Donations and Grants Transfers from Other Funds Investment Earnings	\$	- 1,878 13,464 - -	\$	584 - 20,005 4,000 -	\$	- - - -	\$	613 16,117 - -	
[7]	TOTAL REVENUES	\$	15,343	\$	24,589	\$	-	\$	16,730	
[8] [9] [10] [11] [12]	EXPENDITURES: Scholarship Payments Other Expenses Other Operating Supplies Instructional Supplies Technology Hardware	\$	- 216 -	\$	8,500 - 2,571	\$	- 12,533	\$	14,000 - 1,521 2,747 2,128	
[13]	Transfers to Other Funds		4,000		21		9,381		12	
[14]	TOTAL EXPENDITURES	\$	4,216	\$	11,092	\$	21,914	\$	20,407	
[15]	Balance June 30	\$	263,240	\$	13,524	\$	241,326	\$	9,848	

Company No: 001 Account Number: 4010 930105890 000 000 Period:
Date:11/06/15 OPERATIONAL CONTINGENCY Time: 1138
Budget Amount Year To Date Encumbrances Balance
\$1,239,544.90 \$.00 \$.00 \$1,239,544.90

Date Source Reference Number PO# Amount Period Description ****** G/L Year-To-Date-***** Encumbrance-***** A/P Holding File-***** P/R Holding File-****** U/T Holding File-****** A/R Holding File-****** G/L Holding File-****** S/S Holding File-****** INV Holding File-07012015 BA 1 2 \$15,000.00-201507 PT BUILDING INSPECTOR 07082015 BA 0000410 \$2,355,854.00 201507 -APPROPRIATION ENTRY-08012015 BT \$3,149.66-201508 PROMOTIONS/RECLASSIFICATIONS 08072015 BT 67 \$13,574.00-201508 COVER P/T HELP NOT RESTORED 08252015 BT 115 \$8,808.44-201508 PIO SALARY&FRINGES 09092015 BT 171 \$85,900.00-201509 B.A.9/9/15 MILLWOOD F&R AT16043 10262015 BT \$24,000.00-201510 SAFER GRANT EXPENDITURE E 10292015 BT AT16057 \$30,133.58-201510 COR ASSESSOR - FC 10/21/1 10292015 BT AT16058 \$30,133.58-201510 COR ASSESSOR - FC 10/21/1 10292015 BT AT16059 \$4,610.40-201510 COR (2) ASSESSORS - FC 10 1 10292015 BT 1 AT16060 \$12,160.00-201510 COR (2) ASSESSORS - FC 10 10292015 BT 1 AT16061 \$6,394.30-201510 COR (2) ASSESSORS - FC 10 10292015 BT AT16062 \$717.18-201510 COR (2) ASSESSORS - FC 10 10292015 BT AT16063 \$355.58-201510 COR (2) ASSESSORS - FC 10 1 10292015 BT AT16064 \$1,440.38-201510 COR (2) ASSESSORS - FC 10 AT16065 10292015 BT \$265,710.00-201510 (10) SHERIFF CAR & EQ -FC 10292015 BT \$28,540.00-201510 (10) SHERIFF CAR & EQ -FC AT16066 1 10312015 BT 1 \$482,403,00-201510 TRANSFER FUNDS FOR MERIT 10312015 BT \$103,279.00-201510 TRANSFER FUNDS FOR MERIT ***** Budget Amount-\$1,239,544.90

FY 2015-2016 REMAING CAPITAL NEEDS - GENERAL FUND

<u>Department</u>	Line <u>Item</u>	<u>Description</u>	<u>Amount</u>	Total per <u>Department</u>
1213 - Treasurer	8001	Folder/Inserter	45,000	45,000
1220 - Information Technology	8007 8007	Large format printer/scanner Dell Equallogic ISCSI storage 48TB capacity to support system backups - 5 year onsite warranty	4,320 32,000	36,320
1301 - Electoral Board	8001	Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 x 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies Additional discounts & Trade-In Allowance for 128 iVotronic machines	177,000 105,000 750 58 4,000 8,250 12,600 4,950 2,000 (32,843)	281,765
2201 - Commonwealth Attorney	8005	Vehicle - to replace Investigator's 2005 Impala with over 50,000 miles	40,000	40,000
3102 - Sheriff	8001 8001 8001 8001 8005 8005	3 Thermal Imagers-to be used by Patrol/Search & Rescue Automated Fingerprint Identification System Scene Scope Digital Imager Computerized Polygraph Instrument-replace old machine Cruisers - unmarked @ \$26,571 each x 4 Ford Explorer	21,420 75,000 22,049 7,000 106,284 25,977	

<u>Department</u>	Line <u>Item</u> 8005 8005	<u>Description</u> Tactical/Hostage Negotiation Vehicle Cruisers - marked @ \$26,571 each x 16	<u>Amount</u> 75,000 425,136	Total per <u>Department</u> 757,866
3505 - Fire and Rescue	8003 8005 8005 8005 8005 8005 8005 8007 8009 8009 8009 8009 8009 8009	Radio Equipment - includes equipment for new vehicles 1 2015 Ford F150 Extended Cab 4WD (RM) 1 2015 Ford F250 4WD Diesel (New FM) 1 2015 Ford F150 Extended Cab 4WD (New FM) 1 2015 Ford F150 Extended Cab TR10-3(New) 1 2015 Ford F150 Extended Cab TR10-4(New) Replacement of Engine 10 PortaCount and required equipment Gas Meter - 14 @ \$5,750 each HP Scanner/Plotter (Large-Scale) Laerdal SimMan3G Training Manikin (Grant Match) Laerdal SimBaby Training Manikin (Grant Match) Noelle Obstetrical Training Manikin (Grant Match) Hydraulic Extrication Equipment	42,000 25,675 35,000 25,675 25,675 25,675 550,000 20,000 80,500 8,000 50,000 50,000 10,000 60,000	1,058,200
3506 - Public Safety Communications	8001	Replacement of HVAC unit at North Mountain radio tower site - current unit over 20 years old	6,000	6,000
4304 - County Office Buildings	8001	AC Climate Control Project for Courthouse	25,000	25,000
5316 - Social Services Admin.	8005	Motor Vehicles - new vehicle	25,000	25,000
7101 - Parks Administration	8007 8700 8800	FinTrac - Time Management Software Land - Abrams Creek Trail Easements Buildings - Indoor Aquatic Center Design	30,000 75,000 480,000	

<u>Department</u>	Line Item 8900	<u>Description</u> Improvements - Snowden Bridge Design	<u>Amount</u> 235,000	Total per Department 820,000
7103 - Parks Maintenance	8005 8005 8900	Van - 7 passenger - replacement Van - 13 passenger - replacement Spray ground & slides at existing Sherando & Clearbrook park pools	30,000 45,000 1,352,000	1,427,000
7104 - Recreation Centers	8002 8002	1 Wii Entertainment Center Fitness equipment for Community Centers	6,275 35,000	41,275
7109 - Clearbrook Park	8001 8001 8001 8900	Z-Turn Mower - Replacement 40 HP Tractor - Replacement 2 Electric Carts - replace 2 golf carts Pool Building Siding Replacement	9,350 30,000 22,000 32,500	93,850
7110 - Sherando Park	8001 8001 8005 8005 8900 8900 8900 8900 8900	2 Z-Turn Mowers - Replacement Tractor - Replacement Dump trailer and surplus dump truck 3/4 Ton Pickup - Replacement Pool Building Siding Replacement Softball Complex Irrigation Well Improvements Playground Replacement Facility Water Line Replacement 3700 Feet Northwest Sherando Park Development Sherando Park Softball Complex Construction Documents	25,600 42,000 6,000 34,000 32,500 28,000 25,000 30,000 770,000 51,000	1,044,100

Total Remaining Capital Needs - General Fund

5,701,376

COUNTY OF FREDERICK



Information Technologies (540) 665-5614

MEMORANDUM

To: Finance Department
From: Walter Banks, IT Director
Subject: 2016 PC Refresh Adjustments

Date: November 18, 2015

Each of below requests (2) works together and are directly related to storage capacity and document management. If we are looking to expand the ability to scan/add/ store a larger volume of document images, both are required.

Total: \$36,320 for this project

LaserFiche Storage Capacity Request:

Over the past year the storage requirements have changed rapidly. The requirements for additional information being scanned into the document imaging system (LaserFiche) and stored for longer than expected retention periods have been reviewed.

The IT Department has determined that additional storage is required to support and maintain the current growth and maintenance capacity. By our current estimation the LaserFiche system may reach its maximum storage capacity before the end of the Fiscal year 2015-2016. The additional storage space is needed to guarantee the system remains operational and allows for the requirement that certain document repositories remain archived in perpetuity.

This project was originally delayed one year by reviewing storage configurations, but due to organizational needs requesting information to be stored longer than the required three years, it makes these requests unmanageable without expanding storage capacity.

Cost not to exceed \$32,000.

Enterprise Large Document Scanner, Printer and Plotter Devices Request:

Currently Frederick County has three large document printers and two large document scanning devices used primarily to scan digital images of financial, administration and mapping documents. These devices were purchased in 2001 and have become extremely limited in their functionality and are costly in maintenance support.

Effectively, these printers have surpassed their life cycle by a number of years and they are no longer networked because their operating systems (Windows XP) are no longer viable or secure on the county's network infrastructure.

To maintain network integrity and provide large document scanning and map production services, the IT Department is attempting to consolidate large document scanner, printer and plotter devices from five devices to two. One device purchased as part of a grant, located at the Public Safety building and one at the Kent administration office.

The LaserFiche Storage Capacity Request supports the demand to store a larger volume of images and maintain longer retention periods. The Enterprise Large Document Scanner, Printer, and Plotter Devices Requests are required if we are expanding the ability to scan/ add/ store a larger volume of document images through LaserFiche.

This would give the county access to two large format HP multifunction devices, the first being located at the Public Safety (as part of a grant) with the second located at the Kent central administration office.

Cost not to exceed \$4,320

Sincerely,

Walter T. Banks, IT Director

Walter T. Banks





A Xerox Company



Amended Proposal prepared for:

County Of Frederick

Date: Monday, September 29, 2014

Tel: 540-665-5614 Fax: 540-722-2169

E-mail: pfly@co.frederick.va.us





Monday, September 29, 2014

Patrick Fly

GIS Manager

County Of Frederick

107 North Kent Street,

Winchester, VA, 22601

Dear Patrick Fly:

Marlon Talbot

mtalbot@gotocos.com

Cell: 202-615-9157

8229 Boone Blvd, Suite 200

Vienna, VA, 22182

Our proposal to supply a document solution

Further to our recent discussions, I am pleased to enclose our proposal to provide your organization with our recommended document solution. I have suggested this particular system because I believe that it fully meets your stated requirements while offering:

- The power and performance you need to satisfy your department's document requirements now and in the future
- Superior quality output with every job
- An ease of use, versatility and built-in reliability that will enhance productivity throughout the workgroup
- Improved cost control and easy device management
- Excellent security

About Capitol Office Solutions

Capitol Office Solutions is the largest consultancy, in the Washington D.C. and Baltimore Metropolitan region, specializing in Workflow optimization. Our business is uniquely positioned in the market place to help our clients achieve their goals'. I hope that the proposal meets with your satisfaction and I look forward to your order. In the meantime, if you have any questions or if anything is unclear then please contact me or any member of my team.

Yours sincerely,

Marlon Talbot

Capitol Office Solutions

A Xerox Company

Accounts Executive



Contents

County Of Frederick	2
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Our understanding of your requirements

Further to recent discussions, we understand that you would like to bring about improvements to the way that you work with documents in your organization. Specifically, you have indicated that:

- 1. Your HP 1050C units, along with the PUMA G600+iJet (USB) system and the CHROMA G600 (USB) scanner, have become unreliable and needs replacing.
- 2. We would like to propose the following to replace your current fleet.
- 3. HP DesignJet T3500 36" 2-Roll Printer.

Our amended proposed solution

HP DesignJet T3500 36" 2-Roll ePrinter

Item No	Description	MSRP	Rep Cost
B9E24A	HP DesignJet T3500 36" 2-roll	\$14,750	\$13,750
	36 Month Lease (\$1 buyout)	\$	\$
	Dock-to-Dock Delivery and installation assistance with training and a (3) THREE YEAR warranty INCLUDED		
	Up to 2400x1200dpi optimized / 128GB (virtual ram)/320gb hard disk (postscript version only) — two 650' roll'; printer Prints A1/D size print in 21 seconds with integrated color scanner and stacking tray for 100 drawings		
	PDF Option (recommended)	\$1,700	\$1,550
	36 Month Lease (\$1 buyout)		\$499.95
	36 Month Lease (\$1 buyout) PDF Option Included		\$556.31
	60 Month Lease (\$1 buyout)		\$322.85
	60 Month Lease (\$1 buyout) PDF Option Included		\$359.24

^{*} This quote is valid until Tuesday, October 28, 2014 and is subject to change at that time.



QUOTATION

Quote #: 709497513 Customer #: 013870330

Contract #:

CustomerAgreement #:

Quote Date: 06/12/2015

Date: 06/08/2015 Customer Name: COUNTY OF FREDERICK VA

Thanks for choosing Dell! Your quote is detailed below; please review the quote for product and informational accuracy. If you find errors or desire certain changes please contact your sales professional as soon as possible.

Sales Professional Information							
SALES REP:	ROB J OLEYAR	PHONE:	1800 - 4563355				
Email Address:	Robert_Oleyar@Dell.com	Phone Ext:	5138917				

GROUP: 1	QUANTITY: 1	SYSTEM PRICE: \$22,863.68 GROUP TOTAL: \$22,86	3.68
Base Unit		Dell EqualLogic PS6100E, Ships Fast, High Capacity, 2TB 7.2K NL SAS Drives (225-2629)	1
		48TB capacity, 7.2K NL SAS, 24x 2TB (342-2691)	1
		Dual Controllers, HA with failover (331-2545)	1
		EqualLogic array may not be returned (468-8817)	1
		Synchronous and Point-in-Time Replication (468-7110)	1
		Snaps/Clones with integration for MS SQL, Exchange, Hyper V and VMware (468-7155)	1
		SAN HQ multi group monitoring software (468-7156)	1
		ReadyRails II Static Rails for 4-post Racks (770-BBCL)	1
		MISSION CRITICAL PACKAGE: Enhanced Services, 3 Year (936-8388)	1
		EqualLogic Advanced Software Warranty and Service,7x24 Access,3 Year (954-0109)	1
		ProSupport: 7x24 HW / SW Tech Support and Assistance, 3 Year (954-7452)	1
		Dell Hardware Limited Warranty Initial Year (968-2911)	1
		Dell Hardware Limited Warranty Extended Year (968-2912)	1
		Mission Critical Package: 4-Hour 7x24 On-Site Service with Emergency Dispatch, Initial Year (968-2945)	1
		Mission Critical Package: 4-Hour 7x24 On-Site Service with Emergency Dispatch, 2 Year Extended (968-2948)	1
		Thank you choosing Dell ProSupport. For tech support, visit http://www.dell.com/support or call 1-800- 945-335 (989-3439)	1
		Remote Implementation of a Dell Equallogic Array (961-3859)	1
		Declined Remote Consulting Service (973-2426)	1
		AC Power Supply for 4U arrays, Redundant, 1080W (332-1533)	1
		Power Cord, NEMA 5-15P to C13, 15 amp, wall plug, 6 feet / 2 meter (310-9965)	1
		Power Cord, NEMA 5-15P to C13, 15 amp, wall plug, 6 feet / 2 meter (310-9965)	1
		Power Cord, C13 to C14, PDU Style, 12 Amps, 2 meter, Qty 1 (330-3151)	1
		Power Cord, C13 to C14, PDU Style, 12 Amps, 2 meter, Qty 1 (330-3151)	1

*Total Purchase Price:	\$22,878.67
Product Subtotal:	\$22,863.68
Тах:	\$0.00
Shipping & Handling:	\$14.99
State Environmental Fee:	\$0.00
Shipping Method:	LTL 5 DAY OR LESS

(* Amount denoted in \$)

Statement of Conditions

The information in this document is believed to be accurate. However, Dell assumes no responsibility for inaccuracies, errors, or omissions, and shall not be liable for direct, indirect, special, incidental, or consequential damages resulting from any such error or omission. Dell is not responsible for pricing or other errors, and reserves the right to cancel orders arising from such errors.

Dell may make changes to this proposal including changes or updates to the products and services described, including pricing, without notice or obligation.

This proposal is not intended to create a contractual relationship. Unless expressly agreed otherwise in a writing signed by the parties, all orders by COUNTY OF FREDERICK VA for Dell products and services shall be subject to Dell's Terms and Conditions of Sale-Direct, which can be found atwww.dell.com/terms, and which incorporate Dell's U.S. Return Policy, at www.dell.com/returnpolicy#total. Please read those terms carefully and in their entirety, and note in particular that Dell EqualLogic and EqualLogic-branded products, Dell|EMC and EMC-branded products, PowerVault ML6000 tape libraries, non-Dell-branded enterprise products, enterprise software, and customized hardware or software products may not be returned at any time. Orders also shall be subject to the terms of any applicable service contract(s), which can be found at www.dell.com/servicecontracts.

All information supplied to COUNTY OF FREDERICK VA for the purpose of this proposal is to be considered confidential information belonging to Dell.

About Dell

Dell Inc. (NASDAQ: DELL) listens to customers and delivers innovative technology and services they trust and value. Uniquely enabled by its direct business model, Dell is a leading global systems and services company and No. 34 on the Fortune 500. For more information, visit www.dell.com.

Privacy Policy

Dell respects your privacy. Across our business, around the world, Dell will collect, store, and use customer information only to support and enhance our relationship with your organization, for example, to process your purchase, provide service and support, and share product, service, and company news and offerings with you. Dell does not sell your personal information. For a complete statement of our Global Privacy Policy, please visit dell.com/privacy.

Electoral Board and Voter Registration Departments Frederick County, VA

Unfunded FY 16 Capital List

Voting Machine Replacement Plan

Reasons for Replacement of DRE (Direct Recording Electronic) Machines

The General Assembly of Virginia (GA) has placed a ban on all localities in Virginia from purchasing any more DRE machines from either a manufacturer or any other locality as of July 1, 2007. Any DREs acquired before July 1, 2007 may be used in elections in the locality for the remainder of their useful life. Any locality may acquire DREs from another locality in Virginia for the expressed purpose of providing accessible voting equipment (ADA compliant only) in their locality. Our DRE voting machines are now 12 years old and according to the GA law may not be replaced. At some point in the near future, the need to replace our voting equipment will be upon us.

In the 2015 General Assembly session, a Bill was introduced to prohibit the use of direct electronic recording machines (DREs) and required the use of optical ballot scanning systems in all elections by July 1, 2016. This Bill was passed by the full Senate Privileges and Elections Committee (9 - Yes, 6 - No) and left on the table by the Senate Finance Committee (14 - Yes, 0 - No).

The movement to replace all DRE voting machines gained more momentum in 2015 with the State Board of Elections decertification of one type of DRE voting machine on April 15, 2015, less than 8 weeks from the June 9, 2015 Primary. Over 30 localities in Virginia had this type of DRE and 10 of these localities had a June 9, 2015 Primary. The decertification was due to the machine having a Wi-Fi connection capability. The Board could decertify our type of DRE machines at any time.

With both Houses of the GA controlled by the Republican Party, a 2016 GA bill will surely be introduced to ban all DRE voting machines. This is especially true for 2016 as Virginia is listed as a swing state for the 2016 Presidential Election.

Replacement Plans (See Attached Voting Machine Changes Precinct Chart)

The attached Voting Machine Changes Precinct Chart 2015 shows how Frederick County's voting machines distribution and total will be after a complete changeover from DRE machines to Optical Scan machines and Express Vote machines.

Machine Costs involved would be approximately \$ 5,900.00 per Optical Scan machine and \$ 3,500.00 per Express Vote (for ADA compliancy). These prices include one free year of warranty maintenance. Future years would involve a yearly warranty maintenance agreement. Currently these costs for one DS 200 Optical Scan machine is \$ 250.00 per year and for an Express Vote machine is \$ 165.00 per year.

Buying personal voting booths (pack of 10 booths) for each Precinct would by approximately \$ 20.00 per booth. The voting booth number needed would vary from Precinct to Precinct depending upon the number of voters per Precinct and the type of Election based on expected turnout of voters voting.

Approximate Costs of Future Voting Machines for Frederick County Quote received on 10/06/2015 (see attached) – good for 60 days

Optical Scan machines – DS 200 – 30 @ \$ 5,900.00 =	\$ 1	177,000.00
Express Vote machines – 30 @ \$ 3,500.00 =	\$	105,000.00
DS 200 thumb drives (2 G) - 10 @ \$ 75.00 =	\$	750.00
DS 200 Thermal paper rolls – 50 @ \$ 1.15 =	\$	57.50
Personal Voting Booths – 20 x 10 pack @ \$ 200.00 =	\$	4,000.00
Election Day On-Site Support (2 Times for 3 days each) =	\$	8,250.00
Training – GR, EB, Machine Tech, Custodian	\$	11,325.00
Shipping & Handling	\$	4,950.00
1 Year Hardware & Software Warranty	\$	0.00
Other Miscellaneous Supplies =	\$	2,000.00
TOTAL	\$	313,332.50
Additional Discounts and Trade-In Allowance		
Election Systems & Software is currently offering	- \$	16,000.00
for our 128 iVotronic machines (\$125.00 per machine		
NET PURCHASE PRICE	\$	297,332.50

2014 – 2015 Capital Improvement Plan Request was \$ 322,113.50

2015 – 2016 Capital Improvement Plan Request was \$ 40,349.00 LESS than 2014 – 2015 Request 2016 – 2017 Capital Improvement Plan Request is now \$ 6,807.50 MORE than 2015-2016 Request

Warranty & Preventive Maintenance – this amount would vary as DRE, M-100 and Automark machines

would have to be maintained until the complete transition over to all DS 200 and Express Vote machines would be complete. These figures do not take into account any yearly increase in the cost of warranty maintenance to these machines.

Current Annual Warranty Maintenance

128 DRE iVotronic Touch Screen machines @ \$ 133.00 =	\$ 17,065.00
1 M – 100 Optical Scan machine @ \$ 296.00 =	\$ 296.00
1 Automark machine @ \$ 392.00 =	\$ 392.00

TOTAL \$ 17,753.00 per year

Future Annual Warranty Maintenance (estimated)

30 DS 200 machines @ \$ 250.00 = \$ 7,500.00 30 Express Vote machines @ \$ 165.00 = \$ 4,950.00

TOTAL \$ 12,450.00 per year

Replacement Issues and Questions

Disposal of DRE iVotronic voting machines –

Election Systems & Software is currently offering \$ 16,000.00 for our 128 iVotronic machines (\$125.00 per machine) at this time.

Purchase of new Optical Scan voting machines -

Price per unit – buy all in one year

Storage of new Optical Scan voting machines – where, environmental controls, security, access Storage of new Express Vote machines – to comply with ADA requirements per precinct - where, environmental controls, security, access

Preventive maintenance on all new voting machines

Warranty maintenance on all new voting machines

Training of General Registrar (GR) and staff, Electoral Board (EB), Machine Tech, Machine Custodian, Officers of Election, Voters

PR to citizens of new machines – why change, what benefits, what cost savings -?

Cost of new election supplies – individual voter privacy booths for marking paper ballots, pens for marking ballots, other supplies

Storage of new election supplies – voting booths, pens, other supplies

Cost of paper ballots – how many per election or Primary, huge increase in number needed per election Storage of paper ballots before, during and after each Election or Primary

VOTING MACHINE CHANGES PRECINCT CHART

Date: Tuesday, November 3, 2015 General and Special Elections

PRECINCT	PRCT#	# VOTERS	# DRE Machines	# DRE Flashcards	# Red & Green PEB Activators	# DS 200s	# DS 200 Thumb Drives	# Express Votes	# Express Vote Thumb Drives
RUSSELLS	101	2,100	3	4	4	1	2	1	2
GORE	102	2,600	4	4	5	1	1	1	1
KERNSTOWN	103	2,600	4	4	5	1	1	1	1
CEDAR CREEK	104	1,600	3	3	4	1	1	1	1
GAINESBOROUGH	201	1,400	3	4	4	1	2	1	2
ALBIN	202	2,300	4	4	5	1	1	1	1
REDLAND	203	3,100	5	5	5	1	1	1	1
NAIN	204	2,400	4	4	5	1	1	1	1
CLEAR BROOK	301	1,600	3	4	4	1	2	1	2
NEFF'S TOWN	302	3,100	5	5	5	1	1	1	1
WHITE HALL	303	3,500	5	6	6	1	2	1	2
CARPER'S VALLEY	401	2,600	4	4	5	1	2	1	2
SHENANDOAH	402	1,500	3	4	4	1	1	1	1
PARKIN'S MILL	403	2,500	4	4	5	1	1	1	1
ARMEL	404	2,400	4	4	5	1	1	1	1
STEPHENS CITY	501	2,500	4	5	5	1	2	1	2
NEWTOWN	502	3,300	5	5	4	1	1	1	1
CANTERBURG	503	2,800	4	5	5	1	1	1	1
MILLBROOK	601	1,900	3	4	4	1	2	1	2
ASH HOLLOW	602	2,700	4	4	5	1	1	1	1
GREENWOOD	603	3,800	6	6	6	1	1	1	1
CAP			0	2	0	1	2	1	2
TOTAL		52,300	84	94	100	22	30	22	30















Frederick County, Virginia Purchase Proposal Quote

Submitted by Election Systems & Software

<u>uantity</u>	<u>Item Description</u>	<u>Price</u>
	Hardware	
	Model DS200 Precinct Scanner:	
30	Model DS200 (Includes Scanner, Plastic Ballot Box with Steel Door and e-Bin, Back-Up Battery, Reverse Wound Paper Roll, 4GB Jump Drive, and One (1) Year Warranty)	\$172,500.00
30	Tote Bin	\$4,500.00
	ExpressVote:	
30	ExpressVote Unit Including Soft-Sided Case, Detachable ADA Keypad, 4GB Flash Drive, Back- Up Battery, Headphones, and One (1) Year Warranty	\$105,000.00
30	DS200 Paper Guide	\$0.00
	Sub-Total Hardware	\$282,000.00
	Services	
1	Project Management	\$1,575.00
2	Election Day On-Site Support (One Event includes a person on-site the day before, day of, and day after election)	\$8,250.00
1	Equipment Operations Training One (1) Day Course (Limited to 20 Participants per Class)	\$1,575.00
1	Poll Worker Train-the-Trainer Two (2) Day Course (Limited to 10 Participants per Class)	\$1,575.00
Χ	Installation/Acceptance Testing	\$6,600.00
Χ	1 Year Hardware and Software Warranty	Included
	Sub-Total Services	\$19,575.00
	Other	
Χ	Shipping and Handling	\$4,950.00
	Total Purchase Price Before Additional Discounts and Trade-In Allowances	\$306,525.00
Χ	Customer Loyalty Discount and Trade-In Allowance	(\$16,000.00)
	Equipment Being Traded-In by Customer Includes:	
	128-iVotronic Terminal (Voter, ADA, and/or Supervisor)	
	Net Purchase Price	\$290,525.00

Footnotes:

- 1. This quote is an estimate and is subject to final review and approval by both ES&S and the Customer.
- 2. Rates valid for 60 days and thereafter may change.
- 3. Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
- 4. The quantity of service days reflects a reasonable estimate for implementation and selected ongoing election services. Quantities may change depending on specific Customer needs.
- 5. Customer is responsible for packaging the trade-in equipment for shipment. ES&S will coordinate the pickup of the trade-in equipment and unless otherwise agreed to by the parties, such equipment will be picked up at the time of delivery of the new equipment.

Sharon Kibler

From: Cheryl Shiffler

Sent: Friday, November 13, 2015 1:47 PM

To: Sharon Kibler **Subject:** Fwd: Capital List

Sent from my iPad

Begin forwarded message:

From: Robert Williamson < rwilliam@fcva.us>
Date: November 12, 2015 at 3:58:15 PM EST

To: Cheryl Shiffler < cshiffle@fcva.us>

Subject: RE: Capital List

Cheryl,

Since the Finance committee was kind enough to fund 10 additional patrol vehicles I will not be requesting any other additional funding for consideration from the unfunded capital requests of the last budget cycle.

Thanks,

Bob

From: Cheryl Shiffler

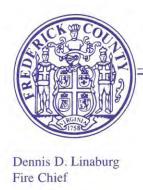
Sent: Tuesday, November 03, 2015 8:56 AM

To: Bill Orndoff; Walter Banks; Rick Miller; Ross Spicer; Robert Williamson; Dennis Linaburg; Leeanna

Pyles; Kris Tierney; Delsie Jobe; Jason Robertson

Cc: Jennifer Place; Sharon Kibler Subject: FW: Capital List

Attached is the unfunded FY 16 capital list. The Finance Committee will continue discussing the list and has requested departments provide a brief summary explaining the need and prioritization. This information is due back to us by November 12, 2015 to be included in the November agenda. Thanks, Cheryl



FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive Winchester, VA 22602

MEMORANDUM

TO:

Cheryl Shiffler, Director

Finance Department

FROM:

Dennis D. Linaburg, Chief

Fire and Rescue Department

SUBJECT:

Capital Expenditure Requests

DATE:

November 10, 2015

Listed in order of priority, are capital items that were unfunded during the FY16 budget proposal. We are requesting these items be reconsidered at this time.

3505-8009-000	Gas Meter – 14 @ \$5,750 each	\$80,500
3505-8007-000	PortaCount and equipment	20,000
3505-8009-000	HP Scanner/Plotter (Large-Scale)	8,000
THE PROPERTY OF	Laerdal SimMan3G Training Manikin (Grant Match)	50,000
	Laerdal SimJunior Training Manikin (Grant Match)	50,000
	Laerdal SimBaby Training Manikin (Grant Match)	50,000
	Noelle Obstetrical Training Manikin (Grant Match)	10,000
	Hydraulic Extrication Equipment	60,000
3505-8005-000	Replacement of Engine 10	550,000
	TOTAL REQUEST	\$878,500

Attached, are copies of the justifications for the listed items.

/attachments

DDL:msn CC: file

CAPITAL REQUESTS

3505-8003-000 Communications Equipment

Requested Increase \$42,000

We need to purchase new radio equipment for the new vehicles we are requesting in this year's budget. The new radios for Operations 10 will be capable of interoperability to all of our surrounding jurisdictions and meet the narrow-band requirements that are mandated by the Federal Communications Commission. These radios are necessary to ensure adequate communications with all of our emergency response partners in the Northern Shenandoah Valley and the surrounding West Virginia agencies that we provide automatic aid to on a daily basis. In addition to current interoperability needs, it is imperative that we plan for the City of Winchester's migration to the 800 mHz bandwidth in the near future. The cost of these types of radios is substantially higher than what we are accustomed to therefore increasing the requested amount in this line item.

The other new vehicles will require a smaller communications package for them as well due to the processes established by the Fire and Rescue Department's Communications Committee. These radios will meet all of the requirements mandated by the Federal Communications Committee as well as needs of the Department.

3505-8005-000 - Motor Vehicle and Equipment

o Requested Increase \$758,700

2015 or newer Ford F-250 ¾ Ton Pickup \$35,000. Replace the 2005 Chevrolet Silverado Pickup assigned to one of the Training Division Lieutenants. The current vehicle is 10 years old and has nearly 150,000 miles on it. This vehicle is the primary tow vehicle for all of the Department trailers assigned to the Training Division. This vehicle has been well maintained through a progressive preventative maintenance and service plan but some significant costs are foreseen in the future due to the excessive amount of towing and wear of the drive train/suspension system. The existing emergency equipment will stay on the vehicle as it is proposed to be assigned to the Public Safety Building to be utilized exclusively for towing of the various trailers that the Department operates.

2015 or newer Ford F150 Extended Cab 4WD Pickup \$25,675 / each. We are also requesting two (2) additional vehicles for the new Training Officer positions requested. While these two pickups are not capable of towing the larger trailers in the Training Division, they are capable of towing a large number of our trailers. Pickups are the choice of vehicle due to the nature of the daily activities that an Assistant Training Officer must complete. Maintaining their personal protective equipment and self-contained breathing apparatus as well as carrying ancillary training equipment is not conducive for either a passenger car or van. These vehicles will provide the Assistant Training Officers with the flexibility they need to perform their respective jobs.

2015 or newer Chevy Tahoe Command Vehicle (OPS-10) \$36,000.00. Purchase a 2016 Chevrolet Tahoe to replace the current OPS-10, which is a 2004 Chevrolet Tahoe with nearly 180,000 miles on it and is no longer reliable as a primary response vehicle. OPS-10 plays a crucial role in the Incident Command System function for all of Frederick County.

2015 or newer Ford F150 Extended Cab 4WD Pickup \$25,675. The Resource Management Services are requesting the addition of one (1) Ford F-150 Pickup to support the operational duties currently being provided. The Resource Manager spends a great deal of time picking up and delivering PPE to all eleven stations within the County. Almost 200 sets of gear are

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circulated to and from field staff. Orders are processed and delivered for fire and EMS supplies as needed. Uniforms and other various items must also be delivered to several vendors within the Shenandoah Valley. Currently, the Department has two (2) pool vehicles; however, with the continued growth of the department and the use of these vehicles for out-of-town travel, they are regularly unavailable for daily use

2015 or newer Ford F250 4 Dr. 4WD Diesel Pick-Up @ \$35,000 (New FM 10-3). We are requesting to purchase this vehicle in order to increase our current response levels to fire scenes and inspections. We will be able to tow the Public Education Trailer without having to rely on someone else to transport the trailer to the location. This vehicle will replace an older vehicle in the Life Safety Division that is approaching 160,000 miles.

2015 or newer Ford F150 Extended Cab 4WD Pickup \$25,675. This vehicle will be used by the Fire Marshal's Office for the addition of an Assistant Fire Marshal. Pickups are the choice of vehicle due to the nature of the daily activities that an Assistant Fire Marshal must complete. Maintaining their personal protective equipment and self-contained breathing apparatus as well as carrying necessary inspection/investigation equipment is not conducive for either a passenger car or van. These vehicles will provide the Assistant Fire Marshal with the flexibility they need to perform their respective jobs.

Replacement of Engine 10 is necessary at a projected total cost of \$550,000. The Department was fortunate in 2007 to purchase for \$1.00 a 1986 Pierce Arrow pumper from the Fairfax Volunteer Fire Department to support training programs. During the past seven years, this pumper has not only been utilized for education and training purposes, but has also been utilized as a reserve pumper by all of the volunteer fire and rescue companies. During the past six months, the practice of loaning this pumper to any of the volunteer fire and rescue companies has stopped due to the amount of mechanical problems and associated repairs that have evolved with this aging piece of apparatus.

The Training Division has always had good working relationships with the individual volunteer fire and rescue companies in Frederick County and Winchester to utilize apparatus for training programs. During recent years, the volunteer apparatus is getting harder to obtain due to increased incident responses, frequency of apparatus being out-of-service, or the lack of volunteer drivers to bring specialty apparatus to the respective class location outside of Frederick County. The various certifying agencies have adopted apparatus requirements for these training programs and in order to be able to facilitate them we must have the required type of apparatus available for the respective class sessions.

The Training Division has attempted to acquire apparatus from other jurisdictions that are removing them from service, but the majority of these jurisdictions no longer have the ability to dispose of apparatus. Fleet services and risk management have determined that the appropriate method to dispose of apparatus is through an auction type process and depending on the apparatus age and type; it may not be worth the money that is offered during the process. The other issue with acquiring used emergency apparatus from other jurisdictions, by the time it is slated to be disposed of, it generally is past its useful service life for our profession.

The National Fire Protection Association (NFPA) recommends that apparatus be removed from service after 25-years based upon aging vehicle components and availability of parts, amount of funding required to continue to make the vehicle roadworthy, and general design features and construction. It is imperative that we have an operational pumper to utilize for training programs offered and facilitated by the Training Division. It is not conducive for our fire and rescue system to take functional apparatus out-of-service for training purposes.

3505-8007-000 ADP Equipment

Requested amount \$20,000

OSHA requires that all employees that wear a respirator perform a fit tested on an annual basis. We have been able to accomplish this in-house, but with some outside help. If all goes as planned, we can perform three (3) to four (4) fit tests per hour for every PortaCount fit test machine we have in operation. Unfortunately, we can have failed tests due to the wrong size mask being used or for various other reasons this would require us to start the test over with that individual slowing the procedure down.

Trying to get an entire working shift tested (20 personnel), a Basic Fire Academy tested (40 personnel) or an entire volunteer fire and rescue company tested (25 personnel), make it very difficult, if not impossible to perform in a reasonable amount of time with only one machine. Our only solution currently is to borrow a second PortaCount from the City of Winchester and at times, to borrow a third machine from Fairfax City. We have to borrow these additional machines on a monthly basis. This also puts the responsibility of those additional machines on us for any damage that we may encounter. The number of firefighters, career and volunteer, that are now part of the Frederick County Fire and Rescue Department exceeds the amount of personnel we should be trying to support with only one PortaCount machine.

Every year the PortaCount machine must be calibrated by an outside agency. Having two (2) machines will enable us to have at least one available at any given time for the stray tests as new firefighters become part of our fire and rescue system. We will stagger the times they go out for calibration. It also helps keep one machine available if the other one was sent out for repair.

For approximately the last three (3) years that our machine has gone out for calibration, the vendor has advised us that if there were to be any problems with the machine they would not be able to fix it. This machine is outdated and parts are no longer available to support it. Unfortunately, if our existing PortaCount machine is no longer able to function, we will have no choice other than to purchase a new machine at that time.

3505-8009-000 Miscellaneous Equipment

o Requested Amount \$308,500

With the anticipation of implementing the Accredited Emergency Medical Technician and Advanced Emergency Medical Technician training programs, implementation of revised training programs, and new training programs being mandated, the Fire and Rescue Department has and/or will need to apply for emergency medical services, fire suppression, and hazardous materials training equipment through numerous grant opportunities that will require some level of matching funding from the locality. The matching level of funding varies from grant administrator to grant administrator but generally ranges from 10% to 50% of the total grant request. This training equipment will enable the Fire and Rescue Department to offer realistic type training that is not currently available locally to all of our career and volunteer fire and rescue personnel. The impact of not funding the matching funds for this additional equipment will delay the offering of realistic type training to our career and volunteer fire and rescue personnel. The following is a breakdown of conferences and training programs:

- Laerdal SimMan \$50,000
- Laerdal SimJunior \$50,000
- Laerdal SimBaby \$50,000
- NOELLE Maternal and Neonatal Birthing Simulator \$10,000

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We are also requesting 14 Gas Meters for a total of \$80,500. The current atmosphere monitoring equipment carried on all county fire apparatus is in need of replacement for many reasons. The first component is the ability of the crews to detect the actual hazards that are facing emergency responders today. The current meters are very limited in the types of hazardous materials that they can detect. The new meters have a much broader spectrum of materials that they can detect in order to not only protect our first responders, but also our citizens. The response needs of the Department in the 21st century, is constantly changing and with that, our technology must change to meet those needs. Gone are the days when products of combustion were emitted from natural material, such as cotton and wood. Today, we face products of combustion that contain extremely hazardous chemicals such as Hydrogen Cyanide, Carbon Monoxide, and Phosgene Gas just to name a few. With upgraded equipment, it will allow us to start meeting the ever-changing response demands.

We are requesting an HP T920 Scanner/Plotter costing approximately \$8,000. This large format scanner/printer will allow us the capability to maximize productivity by digitizing our office. Contractors, the Planning Department, and Inspections would be able to directly send us plans for review, which allow for a more efficient workflow. Digitizing our large-format documents offers the benefit of safer storage and ease of retrieval. The scanner would allow us to scan to PDF, TIFF, or JPG formats, which would enable us to store these digitized copies in Laser Fiche. We would not have to worry about plans being mislabeled, misplaced or lost, and should we suffer a fire or flood, all of our electronic plans and drawings will be intact. This is an investment in the future.

We are requesting hydraulic extrication equipment \$60,000. The Training Division has been fortunate in the past to utilize one or two Rescue Engines from our fire and rescue system as well as a third party vendor to support hydraulic extrication equipment needs for our Vehicle Rescue Awareness and Operations Course as well as the Vehicle Rescue Technician Course. It is becoming more difficult to obtain a Rescue Engine to utilize for training programs since all of them are frontline apparatus with defined response areas within our fire and rescue system. In October 2014, the third party vendor that had graciously allowed us to utilize this hydraulic extrication equipment on loan can no longer support us due to their insurance requirements; therefore, we had to postpone a training program to a later date since we did not have any hydraulic extrication equipment to facilitate the course. The third party vendor and the County Attorney have reviewed this liability document but have not come to a solution as of this date.

Vehicle Rescue Awareness and Operations Course is a fundamental training program for our Basic Fire and Emergency Medical Services Academies as well as our Career Recruit School. This training program requires students to utilize hydraulic extrication equipment to perform multiple skills during practical evolutions, which requires the equipment to be committed to the training site. Due to all of our Rescue Engines being in-service apparatus, the majority of the volunteer fire and rescue companies do not prefer taking their apparatus out-of-service for a period of two days for this type of training. This equipment is extremely important for us to continue to provide the foundation courses for our fire and rescue personnel.

3505-9001-000 Lease/Rent Equipment

Requested increase \$380,000

The Fire and Rescue Department currently has three Lifepaks in our response vehicles and the volunteer fire and rescue companies have 27 Lifepaks in response vehicles across the County. All of these Lifepaks are older than 8 years with some of them dating back to 1998. Physio-Control recently announced that some of the older Lifepaks would no longer be supported after October 31, 2012 due to the various technology changes that have occurred in their industry.

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Parks and Recreation Department 540-665-5678

FAX: 540-665-9687 www.fcprd.net

e-mail: fcprd@fcva.us

MEMO

To:

Finance Committee

From:

Jason L. Robertson, Director

Subject:

Unfunded Capital from FY 2016 Budget Request

Date:

November 10, 2015

Please find attached Frederick County Parks and Recreation's prioritization of unfunded capital requests from the fiscal 2016 budget request. The list has been separated into two groups. The first group is capital items needing to be repaired or replaced. These items take priority. The second requested group is for development of the park system or provision of a new amenity. All but one of these items is on the 2016 Capital Improvements Plan.

Attachment

Requested 2016 Capital to Rep	air or I	Replace	
Pool Siding	\$	65,000	Siding at both pools is rotting.
13 passenger Van	\$	45,000	16 year old vehilce used to transport recreation program participants
40 HP Tractor	\$	30,000	1991 Tractor used for athletic field prep, athletic field mntc. at FCPRD and FCPS
Tractor	\$	42,000	1990 Tractor - same as above
3/4 Ton Pick-up	\$ \$ \$	34,000	Replace 1997 pickup w/ 134,000 miles
Dump Trailer	\$	6,000	Replace 1985 dump truck w/ trailer pulled w/ existing trucks
2 electric carts	\$	22,000	Reoplace carts purchased used in 2005
water line repair	\$	15,000	replace water line south side of SH Park
z-Turn Mower	\$	9,350	Needed to take care of FCPRD, FCPS sites and public safety building grounds
Playground	\$	25,000	Replace removed pieces w/ younger age components at Sherando park
Fitness Equipment	\$	35,000	Replace Sherando Community Center fitness equipment
7 passenger van	\$	30,000	Replace 2001 mini-van used by staff to transport recreation equipment
Requested 2016 Capital for Ne	w Proje	ects or Amenities	
Sprayground/Water Slide	\$	1,352,000	Rennovate existing pool w/ current amenities - # 1 on 2016 CIP
Northwest Sherando Park	\$	770,000	Develop Northwest Sherando Park off Warrior Drive - # 2 on 2016 CIP
Indoor Aquatic Center Design	\$	480,000	Design an Indoor Aquatic Center to be located on 4th High School Campus # 3 on 2016 CIP
Snowden Bridge Park	\$	235,000	Construction Documents for Snowden Bridge Field Complex - # 4 on 2016 CIP
Sherando Softball Complex	\$	51,000	Construction Documents for softball field # 6 and # 7 at Sherando Park - # 5 on 2016 CIP
Abrams Creek	\$	75,000	Purchase easements along Abrams Creek # 6 on 2016 CIP
Softball Complex Irrigation	\$	28,000	Provide irrigation to softball complex
Wii Station	\$	6,275	Provide recreation activity for Camp

basicREC - beneficial for all day programs

OUTSIDE AGENCIES FY 2015-2016

Organization	2015-2016 Budget Request	2015-2016 Approved Budget	\$ Difference	Regionally Funded	Works with Other Co. Agnecies	MOU/Regional Funding Formula
Divo Didgo Logal Corviges Inc	¢E 7E4	\$0	(¢E 7E4)	NI/A	NI/A	NI/A
Blue Ridge Legal Services, Inc.	\$5,756	\$0 \$0	(\$5,756)		N/A	N/A N/A
Shenandoah Valley Discovery Museum	\$25,000		(\$25,000)		N/A	
Bluemont Concert Series	\$8,000	\$0	(\$8,000)		N/A	N/A
Big Brothers Big Sisters	\$10,000	\$0	(\$10,000)		N/A	N/A
CLEAN, Inc.	\$15,000	\$10,000	(\$5,000)		YES	NO
Our Health, Inc.	\$25,000	\$20,000	(\$5,000)		YES	YES
NW Works, Inc.	\$26,500	\$25,000	(\$1,500)		YES	NO
Access Independence, Inc.	\$11,475	\$11,000	(\$475)		YES	NO
Tourism Program - City of Winchester	\$100,500	\$100,500	\$0	YES	YES	50/50
Courthouse Museum	\$25,000	\$25,000	\$0	YES	NO	50/50
Lord Fairfax EMS Council, Inc.	\$17,600	\$16,000	(\$1,600)	YES	YES	NO
Health Department	\$386,549	\$301,000	(\$85,549)	YES	YES	NO
Northwestern Community Services	\$333,900	\$318,000	(\$15,900)	YES	YES	NO
Shenandoah Area Agency on Aging	\$65,000	\$60,000	(\$5,000)	YES	YES	NO
The Laurel Center	\$8,000	\$6,000	(\$2,000)		YES	NO
Lord Fairfax Community College	\$78,233	\$56,000	(\$22,233)		YES	YES
The Handley Library	\$942,357	\$862,665	(\$79,692)		YES	YES
Shenandoah Apple Blossom Festival	\$5,000	\$3,800	(\$1,200)		NO	NO
NSV Regional Commission	\$45,301	\$44,085	(\$1,216)		YES	YES
Lord Fairfax SWCD	\$11,250	\$7,000	(\$4,250)		YES	NO
Total	\$2,145,421	\$1,866,050	(\$279,371)			

COUNTY OF FREDERICK, VIRGINIA INTERNAL AUDIT ENGAGEMENT AUGUST 31, 2015

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Richard C. Shickle Chairman of the Board of Supervisors County of Frederick, Virginia

We have performed the procedures enumerated on pages 4 through 12, which were agreed to by Mr. John R. Riley and Mr. Roderick B. Williams, to selected accounting records and transactions of the County of Frederick, Virginia (the "County") for the period March 1, 2015 to August 31, 2015. The County's management is responsible for the accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report, the Board of Supervisors, and County management. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the County's accounting records. Accordingly, we do not express such an opinion. Also, we express no opinion on the effectiveness of the County's internal control over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Our responsibility is limited to the period covered by our agreed-upon procedures and does not extend to any later periods for which we are not engaged.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

CERTIFIED PUBLIC ACCOUNTANTS

Brown, Edwards Kompany, S. L. P.

Roanoke, Virginia October 12, 2015

PROCEDURES PERFORMED

Accounts Payable Disbursements (COUNTY)

Select a random sample of ten disbursements (of the ten disbursements, two will be for items greater than \$5,000, two for items between \$1,500 and \$5,000, one under \$1,500, and five disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

General Government Payroll (COUNTY)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

PROCEDURES PERFORMED (Continued)

General Government Payroll (COUNTY) (Continued)

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Bank Reconciliations

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 180 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
 - Ensure checks have cleared or determine if other outcome is reasonable.
 - That payee is in compliance with County policy. (No checks written to cash on bearer)
 - The person signing the check is authorized to issue the check.

Treasurer's Checks

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

Abatements

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.

Accounts Payable Disbursements (SCHOOLS)

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SCHOOLS) (Continued)

- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three quotes were obtained.
- If amount is between \$30,000 and \$50,000, four written quotes were obtained.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from surety company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

General Payroll (SCHOOLS)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data on PA form agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

PROCEDURES PERFORMED (Continued)

Analysis of A/R Cash Receipts (SCHOOLS)

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

Program Expenditures (SOCIAL SERVICES)

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.

Obtain the preliminary warrant register with case-worker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

Accounts Payable Disbursements (SOCIAL SERVICES)

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

PROCEDURES PERFORMED (Continued)

Payroll (SOCIAL SERVICES)

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of "beeper pay" that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

Cash Disbursements (REGIONAL JAIL)

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

Bank Reconciliations (REGIONAL JAIL)

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
 - Payee and amount agree with supporting documentation.
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 180 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (REGIONAL JAIL)

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendor addresses noting different vendors with the same address.

Sheriff Accounts Payable Disbursements

Select a random sample of ten disbursements (of the ten disbursements, five will be for items greater than \$5,000, two for items between \$1,500 and \$5,000, one under \$1,500, and two disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$1,500 to indicate possible order splitting.

PROCEDURES PERFORMED (Continued)

Focused Testing (SOCIAL SERVICES)

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County
 consist of interest or cancelled checks. Gain an understanding of any other reconciling items.
 Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual credit card expenditures and five individual gas card expenditures and review for the following:

- Examine documentation of the use of the check-in and check-out log.
- Ensure, per review of the log, that the credit cards were returned within a reasonable time period (same day or next day).
- Document payee and whether, per inquiry, Social Services has attempted to request billings instead
 of using credit cards for services.
- For gas station charges or gas card charges, review documentation from user as to why County gas pumps were not used.
- Trace individual expenditure to credit card billing statement. Review disbursement to credit card company noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

PROCEDURES PERFORMED (Continued)

Focused Testing (SOCIAL SERVICES) (Continued)

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

Land Use and Tax Relief (COMMISSIONER OF REVENUE)

Select a sample of five Land Use tax relief deferrals and five Tax Relief for the Elderly or Permanently Disabled deferrals during the period under review noting:

- A formal application was received and approved by the Commissioner of Revenue's office.
- Using guidelines from the state, eligibility was properly determined.
- Documentation exists that information on applications was verified by Commissioner of Revenue employees.
- For Tax Relief applications, inquire of the Commissioner how they have ensured that the asset and/or income information on the application is complete. Review documentation that these procedures were performed.

State Tax Collections (COMMISSIONER OF REVENUE)

Select a random sample of ten receipts of state tax collections noted on the Commissioner's log of collections and document review of the following:

- Review documentation that collection made was collected by Commissioner because it required pending verification of tax information. All other receipts should go directly to the Treasurer and should not be collected by the Commissioner.
- Review documentation that receipt was remitted to, and received by, the Treasurer within 24 hours of collection in the Commissioner's office.

Identify voided receipts during the period. Select five voided receipts and review proper documentation of:

- Voided receipt.
- Rationale for voiding receipt provided.

Using CAAT's (or other means), compare state tax collections made in the Commissioner's office to state tax collections received by the Treasurer from the Commissioner's office to determine that no payments were unaccounted for.

PROCEDURES PERFORMED (Continued)

P-Card Program (COUNTY)

Select a sample of 5 individual cards noting:

- The card has a single purchase limit
- Training was provided to card user

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
 - Has an associated purchase order if over \$2,500 and/or
 - Is \$2,500 or greater and has a standing PO and/or
 - Is \$2,500 or greater and does not require a PO and/or
 - Utility payments (phone, cellular phone, cable, water/sewer, gas)
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location

For all card statements selected above verify that:

- Purchases are within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated December 22, 2014.
- A monthly reconciliation was performed
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card
- Payment was made within 25 day grace period

FINDINGS AND RECOMMENDATIONS

Accounts Payable Disbursements (COUNTY)

No exceptions noted.

General Government Payroll (COUNTY)

No exceptions noted.

Bank Reconciliations

Noted thirteen checks from schools, treasurer, and social services totaling \$626.42, were outstanding more than 180 days as of July 31, 2015. County departments review all outstanding checks on the 7th day of each month. The checks referred to were cancelled in August 2015.

Treasurer's Checks

No exceptions noted.

Abatements

No exceptions noted.

Accounts Payable Disbursements (SCHOOLS)

No exceptions noted.

General Payroll (SCHOOLS)

No exceptions noted.

Analysis of A/R Cash Receipts (SCHOOLS)

No exceptions noted.

Program Expenditures (SOCIAL SERVICES)

No exceptions noted.

FINDINGS AND RECOMMENDATIONS (Continued)

Accounts Payable Disbursements (SOCIAL SERVICES)

No exceptions noted.

Payroll (SOCIAL SERVICES)

No exceptions noted.

Cash Disbursements (REGIONAL JAIL)

No exceptions noted.

Bank Reconciliations (REGIONAL JAIL)

Noted forty-eight checks, totaling \$1,117.62, were outstanding more than 180 days as of June 30, 2015.

Accounts Payable Disbursements (REGIONAL JAIL)

No exceptions noted.

Accounts Payable Disbursements (SHERIFF)

No exceptions noted.

Focused Testing (SOCIAL SERVICES)

No exceptions noted.

Land Use and Tax Relief (COMMISSIONER OF REVENUE)

No exceptions noted.

State Tax Collections (COMMISSIONER OF REVENUE)

No exceptions noted.

P-card Program (COUNTY)

No exceptions noted.

FY16 OCTOBER 2016 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	то	ACCT	CODE	AMOUNT
10/15/2015	HUMAN RESOURCES	COOPER CENTER CONFERENCE	1203	3002	000	000	(180.00)
	HUMAN RESOURCES		1203	5506	000	000	180.00
10/19/2015	COUNTY ADMINISTRATOR	SHORTFALL IN PRINTING &BINDING	1201	5801	000	000	(300.00)
	COUNTY ADMINISTRATOR		1201	3006	000	000	300.00
10/26/2015	REFUSE COLLECTION	FUND PAVING PROJECT	4203	3004	000	001	(12,000.00)
	REFUSE COLLECTION		4203	3004	000	003	12,000.00
10/26/2015	FIRE AND RESCUE	SAFER GRANT EXPENDITURE ERRONEOUSLY ELIMINATED	3505	3007	000	000	24,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(24,000.00)
10/28/2015	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR TO GENERATOR AT PUBLIC SAFETY BUILDING	4304	3005	000	005	(1,015.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	1,015.00
10/28/2015	COMMISSIONER OF THE REVENUE	TRAINING COSTS	1209	5401	000	000	(2,500.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	2,500.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	000	(1,100.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	1,100.00
10/29/2015	SHERIFF	(10) SHERIFF VEHICLES & EQUIPMENT BOS 10/28/15	3102	8005	000	000	265,710.00
	SHERIFF		3102	5408	000	000	28,540.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(265,710.00)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(28,540.00)
10/29/2015	REASSESSMENT/BOARD OF ASSESSORS	COR (2) ASSESSORS FRINGES BOS 10/28/15	1210	2001	000	000	4,610.40
	REASSESSMENT/BOARD OF ASSESSORS		1210	2005	000	000	12,160.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	2002	000	000	6,394.30
	REASSESSMENT/BOARD OF ASSESSORS		1210	2006	000	000	717.18
	REASSESSMENT/BOARD OF ASSESSORS		1210	2008	000	000	355.58
	REASSESSMENT/BOARD OF ASSESSORS		1210	2011	000	000	1,440.38
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(4,610.40)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(12,160.00)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(6,394.30)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(717.18)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(355.58)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(1,440.38)
10/29/2015	REASSESSMENT/BOARD OF ASSESSORS	COR (2)ASSESSORS SALARIES BOS 10/28/15	1210	1001	000	004	30,133.58
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	041	30,133.58
	TRANSFRS/CONTINGENCY		9301	5890	000	000	(30,133.58)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(30,133.58)
10/29/2015	DEPARTMENT OF SOCIAL SERVICES	INSURANCE PREMIUMS	5316	9002	000	000	(660.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	5300	000	000	660.00
10/31/2015	INSPECTIONS	SALARY INCREASES/PROMOTIONS	3401	1001	000	075	1,500.15
	INSPECTIONS		3401	3002	000	000	(1,500.15)

County of Frederick, VA Report on Unreserved Fund Balance November 12, 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	(274,086)	
Reserve E-summons funds	(38,816)	
C/F Fire Program funds	(29,521)	
Reserve P&R Play Fund funds	(6,932)	
School encumbrances	(581,267)	
C/F Forefeited assets	(58,035)	
C/F School Capital to School Operating	(314,747)	
C/F School Operating	(123,737)	
C/F F&R vehicle equipment	(40,000)	
C/F F&R uniforms	(64,000)	
		(1,756,175)
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)	
Armel Elementary renovation design	(200,000)	
NSVRC contribution	(1,216)	
PPEA refund - administration building	(47,897)	
COR refund - Daimler Trust	(8,679)	
COR refund - Aqua Lake Holiday Utilities	(2,759)	
COR refund - Probuild CO LLC	(13,282)	
COR refund - Lawrence Fabrications	(6,533)	
COR refund - Washington Gas	(89,697)	
		(711,618)
Fund Balance, November 12, 2015		39,876,488

County of Frederick General Fund October 31,2015

ASSETS	FY16 10/31/2015	FY15 10/31/2014	Increase (Decrease)
Cash and Cash Equivalents Petty Cash Receivables:	49,857,330.88 1,555.00	46,626,208.99 1,555.00	3,231,121.89 * A 0.00
Taxes, Commonwealth,Reimb.P/P Streetlights	45,341,285.65 16,194.20	44,628,606.97 16,710.25	712,678.68 (516.05)
Miscellaneous Charges	60,724.87	85,129.74	(24,404.87)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,146.90	3,095.58	(948.68)
GL controls (est.rev / est. exp)	<u>(13,241,934.61)</u>	(7,944,342.93)	(5,297,591.68) (1) Attached
TOTAL ASSETS	82,772,242.12	84,151,902.83	(1,379,660.71)
LIABILITIES			
Performance Bonds Payable	446,664.24	399,414.35	47,249.89
Taxes Collected in Advance	70,445.81	54,530.17	15,915.64 *B
Deferred Revenue	<u>45,409,969.47</u>	44,723,166.44	<u>686,803.03</u> * C
TOTAL LIABILITIES	45,927,079.52	45,177,110.96	749,968.56
EQUITY			
Fund Balance Reserved:			
Encumbrance General Fund	303,322.40	369,654.76	(66,332.36) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
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	17,330.76	17,295.25	35.51
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	2,042,419.80	4,023,780.67	(1,981,360.87) (3) Attached
Economic Development Incentive	0.00	550,000.00	(550,000.00)
Parks Reserve	6,932.25	0.00	6,932.25
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>32,424,640.27</u>	31,942,071.88	482,568.39 (4) Attached
TOTAL EQUITY	36,845,162.60	38,974,791.87	(2,129,629.27)
TOTAL LIAB. & EQUITY	82,772,242.12	84,151,902.83	(1,379,660.71)

NOTES:

^{*}A The cash increase reflects prior year surplus.

^{*}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	147,595,237	138,382,390	9,212,847
Appropriations	(67,679,283)	(59,919,403)	(7,759,880)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	303,322	369,655	(66,332)
	(13,241,935)	(7,944,343)	(5,297,592)

General Fund Purchase Orders @10/31/15

DEPARTMENT Amount

Clerk 3,433.87 Konica Minolta Printer/Copier/Scanner Cty.Office Bldgs./Courthouse 2,714.34 Repair Generator at Public Service Building

Fire & Rescue 49,223.72 Uniforms

1,099.00 Supplies for the EZ10 Arrow Infusion System 2,558.29 Bailout System Supplies(Ropes, Harnesses, Etc.)

General Fund Departments 29,752.10 (30) Dell Desktop & (14) Laptop PC's INSPECTIONS 26,632.40 2015 Chevrolet Colorado Truck 400.00 Rose Hill Park Engineering Service

17,625.00 (1,500) Long Sleeve T-Shirts for the Half Marathon

25,336.50 Special Events T-Shirts 2,645.40 Half Marathon Awards

18,477.70 Playground Equipment Replacement Parts2,567.30 Lime, Fertilizer, and Chlorothalonil3,827.25 (7) 16 GB IPAD Wi-Fi Cellular w/case

Planning 3,827.25 (7) 16 GB IPAD Wi-Fi Cellular w/case

Refuse Collection 15,500.00 Paving Road to Greenwood Compactor Site

Sheriff 3,955.00 Body Armour

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 Raptor Radar Units

25,654.04 2015 Police Interceptor Sedan

4,983.00 Road Flares 3,136.32 Dare T-Shirts

Total 303,322.40

	000,011110				
				Designated	
(3)Proffer Information				Other	
	SCHOOLS	PARKS	FIRE & RESCUE	Projects	TOTAL
Balance 10/31/15	54,706.90	435,280.16	491,139.40	1,061,293.34	2,042,419.80

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 25,000.00 Rt. 50 Rezoning Rt. 656 & 657 Imp. 25,000.00 **RT.277** 162,375.00 Sheriff 41,776.00 **Solid Waste** 12,000.00 **Stop Lights** 26,000.00 330,000.00 **BPG Properties/Rt.11 Corridor**

Total 1,061,293.34

Other Proffers @10/31/15

(4) Fund Balance Adjusted	
Ending Balance @10/31/15	39,876,488.45
Revenue 10/15	19,654,122.83
Expenditures 10/15	(21,656,443.81)
Transfers 10/15	(5,449,527.20)
10/15 Fund Balance Adjusted	32,424,640.27

REVENUES:		FY16 10/31/2015	FY15 10/31/2014	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
General Property Taxes	100,608,073.00	5,116,226.80	4,478,150.97	638,075.83 (1)
Other local taxes	31,899,849.00	5,692,767.91	5,326,508.71	366,259.20 (2)
Permits & Privilege fees	1,663,682.00	834,923.05	602,706.10	232,216.95 (3)
Revenue from use of money			0.00	
and property	152,466.00	55,604.48	96,823.71	(41,219.23) (4)
Charges for Services	2,478,226.00	804,613.76	731,756.97	72,856.79
Miscellaneous	535,230.87	108,512.71	176,798.82	(68,286.11)
Recovered Costs	1,318,702.58	1,321,785.84	1,331,187.73	(9,401.89) (5)
Intergovernmental: Commonwealth	8,900,008.00	5,684,500.59	5,605,000.15	79,500.44 (6)
Federal	39,000.00	35,187.69	5,968.00	29,219.69 (7)
1 0001a.		00,107.00	0,000.00	20,210.00 (1)
TOTAL REVENUES	147,595,237.45	19,654,122.83	18,354,901.16	1,299,221.67
EXPENDITURES:				
General Administration	10,273,389.65	3,210,411.48	2,802,783.98	407,627.50
Judicial Administration	2,434,843.52	700,850.65	679,132.69	21,717.96
Public Safety	32,714,483.46	11,512,317.81	11,588,326.59	(76,008.78)
Public Works	4,948,422.68	1,375,922.66	1,179,102.72	196,819.94
Health and Welfare	8,177,956.00	2,411,635.79	2,216,107.75	195,528.04
Education	56,000.00	14,000.00	14,000.00	0.00
Parks, Recreation, Culture	6,314,979.24	2,026,078.89	1,830,532.73	195,546.16
Community Development	1,997,260.95	405,226.53	921,963.45	(516,736.92)
TOTAL EXPENDITURES	66,917,335.50	21,656,443.81	21,231,949.91	424,493.90 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	94,223,158.96	5,449,527.20	2,064,078.89	3,385,448.31 (9)
Excess (deficiency)of revenues & other				
sources over expenditures				
& other uses	(13,545,257.01)	(7,451,848.18)	(4,941,127.64)	2,510,720.54
Fund Balance per General Ledger	_	39,876,488.45	36,883,199.52	2,993,288.93
Fund Balance Adjusted to reflect Income Statement 10/31/15		32,424,640.27	31,942,071.88	482,568.39
	,			

(1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	1,901,370	1,586,375	314,996
Public Services Current Taxes	(175)	(133)	(42)
Personal Property	2,868,122	2,562,588	305,534
Penalties and Interest	227,523	197,072	30,450
Credit Card Chgs./Delinq.Advertising	(22,473)	(20,458)	(2,015)
Adm.Fees For Liens&Distress	141,860	152,707	(10,847)
	5,116,227	4,478,151	638,076
(2) Other Local Taxes			
Local Sales and Use Tax	2,175,886.24	2,112,492.38	63,393.86
Communications Sales Tax	217,796.05	225,089.41	(7,293.36)
Utility Taxes	, 784,421.91	673,648.10	110,773.81
Business Licenses	595,398.06	552,778.96	42,619.10
Auto Rental Tax	33,189.59	31,193.97	1,995.62
Motor Vehicle Licenses Fees	128,222.35	126,713.10	1,509.25
Recordation Taxes	522,663.48	398,510.24	124,153.24
Meals Tax	1,102,230.47	1,090,209.78	12,020.69
Lodging Tax	131,896.04	114,624.52	17,271.52
Street Lights	672.86	948.25	(275.39)
Star Fort Fees	390.86	300.00	90.86
Total	5,692,767.91	5,326,508.71	366,259.20
(2) Demoite C Duiville and			
(3)Permits&Privileges	45 552 00	10 210 00	(2.750.00)
Dog Licenses	15,552.00	18,310.00	(2,758.00)
Land Use Application Fees	4,900.00	5,100.00	(200.00)
Transfer Fees	1,169.10	938.70	230.40
Development Review Fees	230,410.99	130,510.10	99,900.89
Building Permits	409,512.20	328,303.81	81,208.39
2% State Fees	6,487.04	13,250.99	(6,763.95)
Electrical Permits	41,660.00	29,595.00	12,065.00
Plumbing Permits	9,977.00	5,199.00	4,778.00
Mechanical Permits	53,636.00	21,835.50	31,800.50
Sign Permits	1,926.72	820.00	1,106.72
Permits for Commercial Burning	25.00	225.00	(200.00)
Explosive Storage Permits	150.00	200.00	(200.00)
Blasting Permits Land Disturbance Permits	150.00	105.00	45.00
	58,317.00 300.00	48,013.00	10,304.00
Septic Haulers Permit		-	300.00
Transfer Development Rights Sewage Installation License	900.00	300.00	900.00 (300.00)
Total	834,923.05	602,706.10	232,216.95
	•	,	,
(4) Revenue from use of			
Money	42,985.63	47,796.88	(4,811.25)
Property	12,618.85	49,026.83	(36,407.98)
Total	55,604.48	96,823.71	(41,219.23)

(5) Recovered Costs	FY16	FY15	Increase/Decrease
Recovered Costs Treas.Office	41,340.00	-	41,340.00
Worker's Comp	400.00	450.00	(50.00)
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	313.98	-	313.98
Recovered Costs F&R Fee Recovery	176,796.56	166,301.00	10,495.56
Round Hill Bond Payment	-	16,758.26	(16,758.26)
Reimbursement Circuit Court	4,497.60	3,646.07	851.53
Reimb.Public Works/Planning Clean Up	1,436.25	175.00	1,261.25
Clarke County Container Fees	27,991.16	15,228.19	12,762.97
City of Winchester Container Fees	21,956.21	12,093.04	9,863.17
Refuse Disposal Fees	36,160.05	21,073.71	15,086.34
Recycling Revenue	29,858.97	26,352.34	3,506.63
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	583.52	430.26	153.26
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	3,986.00	4,476.24	(490.24)
Reimb.of Expenses Gen.District Court	8,296.28	10,000.92	(1,704.64)
Reimb.Task Force	28,340.22	16,069.72	12,270.50
Sign Deposits Planning	-	(50.00)	50.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *
Westminster Canterbury Lieu of Tax	-	12,225.05	(12,225.05)
Grounds Maint.Frederick Co. Schools	129,382.99	119,489.97	9,893.02
Comcast PEG Grant	35,732.25	35,344.80	387.45
Proffer-Other	157,500.46	449.50	157,050.96 *
Fire School Programs	9,380.00	11,355.00	(1,975.00)
Lynnhaven	6,756.62	-	6,756.62
Proffer Redbud Run	32,270.00	12,908.00	19,362.00
Clerks Reimbursement to County	3,675.89	2,569.57	1,106.32
Proffer Canter Estates	28,615.79	4,087.97	24,527.82
Proffer Village at Harvest Ridge	7,695.00	6,156.00	1,539.00
Proffer Southern Hills	19,640.00	-	19,640.00
Proffer Snowden Bridge	210,807.87	176,310.42	34,497.45
Proffer Meadows Edge Racey Tract	151,080.00	161,152.00	(10,072.00)
Sheriff Reimbursement	1,011.58	7,385.72	(6,374.14)
Cedar Meadows	19,524.00	4,881.00	14,643.00
Proffer Westbury Commons	1,000.00	-	1,000.00
Total	1,321,785.84	1,331,187.73	(9,401.89)

^{*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	alth Revenue 10/31/2015				
	FY16	FY15	Increase/Decrease		
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72		
Mobile Home Titling Tax	58,618.97	60,131.19	(1,512.22)		
Recordation Taxes	180,462.40	167,636.80	12,825.60		
P/P State Reimbursement	2,610,611.35	2,610,611.27	0.08		
Shared Expenses Comm.Atty.	117,911.16	105,178.61	12,732.55		
Shared Expenses Sheriff	582,630.52	582,410.50	220.02		
Shared Expenses Comm.of Rev.	53,090.44	52,360.93	729.51		
Shared Expenses Treasurer	39,397.34	39,010.23	387.11		
Shared Expenses Clerk	98,089.07	92,749.37	5,339.70		
Public Assistance Grants	1,501,896.38	1,333,900.76	167,995.62	*1	
Litter Control Grants	15,687.00	15,515.00	172.00		
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)		
DMV Grant Funding	5,462.99	12,342.03	(6,879.04)		
DCJS & Sheriff (State Grants)	-	122,764.08	(122,764.08)	*2	
JJC Grant Juvenile Justice	64,180.00	32,090.00	32,090.00		
Rent/Lease Payments	77,143.48	77,143.48	-		
Spay/Neuter Assistance -State	-	395.20	(395.20)		
Wireless 911 Grant	16,659.20	19,453.00	(2,793.80)		
State Forfeited Asset Funds	8,261.84	5,218.09	3,043.75		
F/R OEMS Reimb.	2,142.00	133.88	2,008.12		
Total	5,684,500.59	5,605,000.15	79,500.44		

^{*1} Increase for Special Needs

^{*2} Abbott Grant FY15 \$99,064.88

County of Frederick General Fund October 31, 2015

(7) Federal Revenue	FY16	FY15	Increase/Decrease
Federal Forfeited Assets	10,612.69	1	10,612.69
Housing Illegal Aliens-Federal	12,581.00	-	12,581.00
Federal Funds-Sheriff	8,983.00	5,509.00	3,474.00
Emergency Services Grant	3,011.00	459.00	2,552.00
Total	35,187.69	5,968.00	29,219.69

(8) Expenditures

Expenditures increased \$424,493.90. **General Administration** increased \$407,627.50 and reflects a \$311,957.50 increase of Commissioner of the Revenue tax refunds year to date. **Public Works** increased \$196,819.94 and includes the County share of the Courthouse Complex maintenance increase of \$49,242.90. Additionally, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). **Parks, Recreation, and Culture** increased \$195,546.16 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375) each and (2) 2015 Toro Z-turn riding mowers (\$13,057) each. The decrease in **Community Development** reflects the \$500,000.00 transfer to the Economic Development Authority for the H.P. Hood incentive in FY15. The Transfers increased \$3,385,448.31. See chart below:

(9) Transfers increased \$3,385,448.31	FY16	FY15	Increase/Decrease]
Transfer to School Operating	705,004.31	218,387.05	486,617.26	*1
Transfer to School Construction	3,200,000.00	-	3,200,000.00	
Transfer to Debt Service County	1,264,623.73	201,548.42	1,063,075.31	*2
Transfer to School Operating Capital	314,746.72	542,593.92	(227,847.20)	
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00)	*3
Operational Transfers	(34,847.56)	101,549.50	(136,397.06)]*4
Total	5,449,527.20	2,064,078.89	3,385,448.31	

^{*1} Increase in FY15 School Operating Transfer.

^{*2} FY16 payments include the Bowman Library, Roundhill, Millwood Station, Public Safety Building, and the Animal Shelter.

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

^{*4} Timing of insurance charge outs.

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

Cash GL controls(est.	• ,	FY2016 10/31/15 7,223,736.95 (648,394.65)	FY2015 10/31/14 6,396,356.34 (433,294.67)	Increase (<u>Decrease</u>) 827,380.61 * 1 (215,099.98)
	TOTAL ASSETS	6,575,342.30	<u>5,963,061.67</u>	<u>612,280.63</u>
Accrued Operat	LIABILITIES ing Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	143,805.00
	TOTAL LIABILITIES	<u>2,258,904.00</u>	2,115,099.00	143,805.00
Fund Balance Reserved	EQUITY			
Encumbrances Undesignated		129,757.69	91,395.00	38,362.69
Fund Balance		<u>4,186,680.61</u>	3,756,567.67	430,112.94 * 2
	TOTAL EQUITY	<u>4,316,438.30</u>	3,847,962.67	<u>468,475.63</u>
	TOTAL LIABILITY & EQUITY	6,575,342.30	5,963,061.67	612,280.63

NOTES:

^{*} Fund balance increased \$430,112.94. 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 \$1,702,256.07.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	35,303.25
Compensation Board Reimbursement 10/15	453,027.49
Total	488,330.74

^{*1} Cash increased \$827,380.61. Refer to the following page for comparative statement of revenue and expenditures and changes in fund balance.

County of Frederick Comparative Statement of Revenues, Expenditures and Changes in Fund Balance 10/31/2015

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER EV2016 FY2015

		FY2016	FY2015	
REVENUES:		10/31/2015	10/31/2014	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Probation	-	42.66	45.99	(3.33)
Interest		3,228.42	3,519.59	(291.17)
Supervision Fees	41,696.00	12,471.00	13,196.00	(725.00)
Drug Testing Fees	5,000.00	-	375.00	(375.00)
Work Release Fees	355,828.00	95,601.29	79,912.98	15,688.31
Federal Bureau Of Prisons	0.00	165.00	1,275.48	(1,110.48)
Local Contributions	6,495,106.00	3,247,553.00	2,959,773.70	287,779.30
Miscellaneous	15,000.00	1,239.96	2,891.46	(1,651.50)
Phone Commissions	345,000.00	77,146.36	31,974.85	45,171.51
Food & Staff Reimbursement	130,000.00	14,368.23	20,434.37	(6,066.14)
Elec.Monitoring Part.Fees	90,000.00	24,295.38	21,325.70	2,969.68
Share of Jail Cost Commonwealth	1,097,197.00	374,043.68	218,568.00	155,475.68
Medical & Health Reimb.	68,000.00	21,643.99	18,023.13	3,620.86
Shared Expenses CFW Jail	5,090,140.00	1,282,376.45	1,298,186.60	(15,810.15)
State Grants	250,263.00	73,340.94	76,425.00	(3,084.06)
Local Offender Probation	252,286.00	68,238.00	67,190.00	1,048.00
Transfer From General Fund	5,103,298.00	2,551,649.00	2,461,093.12	90,555.88
TOTAL REVENUES	19,338,814.00	7,847,403.36	7,274,210.97	573,192.39
EXPENDITURES:	20,116,966.34	6,145,147.29	5,745,800.41	399,346.88
Excess(Deficiency)of revenues over				
expenditures		1,702,256.07	1,528,410.56	173,845.51
FUND DALANCE DED CENEDAL LEDGED		0 404 404 54	0 000 457 44	250 207 42
FUND BALANCE PER GENERAL LEDGER		<u>2,484,424.54</u>	<u>2,228,157.11</u>	<u>256,267.43</u>
Fund Balance Adjusted To Reflect		4,186,680.61	3,756,567.67	430,112.94
Income Statement 10/31/15		7,100,000.01	5,750,507.07	450,112.34
moonic statement 10/51/15				

County of Frederick Fund 12 Landfill October 31, 2015

	FY2016	FY2015	Increase
ASSETS	<u>10/31/15</u>	<u>10/31/14</u>	(Decrease)
Cash	32,584,535.37	30,978,154.89	1,606,380.48
Receivables:	_,,,_,,		
Fees	714,204.56	562,652.78	151,551.78 * 1
Accounts Receivable Other	0.00	172.00	(172.00)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(694,702.63)</u>	(3,311,966.02)	<u>2,617,263.39</u>
TOTAL ASSETS	50,601,032.07	46,711,358.08	3,889,673.99
LIABILITIES			
Accounts Payable	_	_	
Accounts Fayable 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	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>172.00</u>	(172.00)
_ con can a constant a	<u> </u>		<u>, , , , , , , , , , , , , ,</u>
TOTAL LIABILITIES	12,424,778.40	12,126,863.64	<u>297,914.76</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	36,767.37	168,423.20	(131,655.83) *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	28,281,044.30	24,557,629.24	3,723,415.06 * 4
TOTAL EQUITY	<u>.</u> <u>38,176,253.67</u>	34,584,494.44	<u>3,591,759.23</u>
TOTAL LIABILITY AND EQUITY	50,601,032.07	46,711,358.08	3,889,673.99

NOTES:

^{*1} Landfill fees increased \$151,551.78 and is due to an increase in tipping fee rates. Landfill fees at 10/15 were \$507,202.55 compared to \$476,881.65 at 10/14 for an increase of \$30,320.90. Delinquent fees at 10/15 were \$202,623.99 compared to \$82,271.67 at 10/14 for an increase of \$120,352.32.

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

^{*3} The encumbrance at 10/31/15 was \$36,767.37 and includes a 2016 Ford F250 with snow plow for \$32,042,

⁽¹⁾ Dell desktop and (1) Dell laptop totaling \$1,345.37, and a Pro-Flo 900 Caster spreader for a cost of \$3,380.

^{*4} Fund balance increased \$3,723,415.06. The beginning balance was \$27,730,771.72 and includes adjusting entries, budget controls for FY16(\$75,138) and year to date revenue less expenditures of \$625,410.58.

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

FUND 12 LANDFILL		FY16	FY15	YTD
REVENUES		10/31/15	10/31/14	Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Interest Charge	0.00	1,341.47	1,387.14	(45.67)
Interest on Bank Deposits	60,000.00	17,514.99	20,782.54	(3,267.55)
Salvage and Surplus	0.00	33,350.55	59,574.60	(26,224.05)
Sanitary Landfill Fees	5,080,500.00	1,834,506.07	1,636,846.48	197,659.59
Charges to County	0.00	136,716.00	115,903.74	20,812.26
Charges to Winchester	0.00	41,919.92	33,895.00	8,024.92
Tire Recycling	120,000.00	29,931.12	64,402.89	(34,471.77)
Reg.Recycling Electronics	60,000.00	16,636.00	14,973.00	1,663.00
Greenhouse Gas Credit Sales		0.00	0.00	0.00
Miscellaneous	60,000.00	161.00	174.00	(13.00)
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	44,958.90	46,053.84	(1,094.94)
Landfill Gas To Electricity	394,620.00	134,907.56	159,165.39	(24,257.83)
Waste Oil Recycling		1,495.86	6,565.91	(5,070.05)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,011,382.00	2,293,439.44	2,159,724.53	133,714.91
Operating Expenditures	5,391,520.00	961,144.11	945,223.92	15,920.19
Capital Expenditures	1,351,332.00	706,884.75	1,237,046.51	(530,161.76)
TOTAL Expenditures	6,742,852.00	1,668,028.86	2,182,270.43	(514,241.57)
Excess(defiency)of revenue over				
expenditures		625,410.58	(22,545.90)	647,956.48
Fund Balance Per General Ledger		27,655,633.72	24,580,175.14	3,075,458.58
FUND BALANCE ADJUSTED		28,281,044.30	24,557,629.24	3,723,415.06

October 5, 2015

Cheryl B. Shiffler Finance Director Frederick County 107 North Kent Street Winchester, VA 22601

Dear Ms. Shiffler:

A Panel of independent reviewers has completed its examination of your budget document. We are pleased to inform you that the panel has voted to award your budget document the Distinguished Budget Presentation Award for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Enclosed is an application form to facilitate a timely submission. This form should be submitted with four copies of your budget accompanied by the appropriate fee.

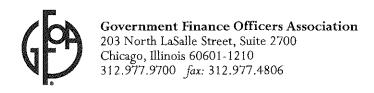
Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

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

Finance Department

Continuing participants will find a certificate and brass medallion enclosed with these results. First-time recipients will receive an award plaque that will be mailed separately and should arrive within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria.

The following standardized text should be used:



Chervl B. Shiffler October 5, 2015 Page 2

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

The Government Finance Officers Association encourages you to make arrangements for a formal presentation of the award. If you would like the award presented by a member of your state or provincial finance officers association, we can provide the name of a contact person for that group.

We appreciate your participation in this program and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients (with hyperlinks) can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Technical Services Center.

Sincerely,

Stephen J. Gauthier, Director Technical Services Center

Stephen / Janthai

Enclosure





October 27, 2015

Ms. Brenda Garton, County Administrator County of Frederick 107 North Kent St. Winchester, VA 22601

Ms. Garton,

Please find attached Belle Grove Plantation's Application For Outdoor Festival Permit. This Application is for a 12 month January to December 2016 permit. Belle Grove intends to hold its usual schedule of events. Please contact me with any questions.

Many thanks

Sincerely,

Rich Coyle

Belle Groye Plantation

Cedar Creek & Belle Grove National Historical Park

National Trust for Historic Preservation

rcoyle@bellegrove.org

540.869.2028



APPLICATION FOR OUTDOOR FESTIVAL PERMIT COUNTY OF FREDERICK, VIRGINIA

(Please Print Clearly)

in Kiristonia Kiringan dasi		APPLICAI	NT INFORMATION			
Telephone Nun	nber(s): 369	2028 □ home) 336 PXXXX	Koffice cell	PIDDLETOIN,	ome □ office □ cell VA 22 Co+5	
	FI	ESTIVAL EVENT ORG	ANIZATIONAL INFO	ORMATION		
Festival Eve	nt Name of F	estival: 12 140	JAH PERM	TIT - TAN - D	EC. 10	
Cost of Admis	ssion to Festival:	VARIES	Business License	Obtained: □ Yes	□ No	
Dat	te(s)	Start Time	End Time	Maximum No. of Tickets Offered For Sale Per Day	Estimated No. of Attendees Per Day	
12 100	PERMIT	JAN.	DEC 16			
201	6			100 (
Location	Address: 332	OPX ME GE	OVERLY	ipaltown,)	/A 22645	
Owner of Property	Name(s): Name(s): Name(s): Name(s): Name(s): Name(s): Note: Applicant may be required to provide a statement or other documentation indicating consent by the owner(s) for use of the property and related parking for the festival.)					
Promoter	Name(s): Address: (*Note: For festivals other than not-for-profit, promoter may need to check with the Frederick County Commissioner of Revenue to determine compliance with County business license requirements; in addition, promoters who have repeat or ongoing business in Virginia may be required to register with the VA State Corporation Commission for legal authority to conduct business in Virginia.)					
Financial Backer	Name(s): PRILE GROVE, INC. Address: 5/A					
Performer	Name of Person	(s) or Group(s):	TBP			
	(*Note: Applicant m	ay need to update informat	ion as performers are boo	oked for festival event.)	· · · · · · · · · · · · · · · · · · ·	

(OKER)

FESTIVAL EVENT LOGISTICS INFORMATION AND DOCUMENTATION

1.	Attach a copy of the printed ticket or badge of admission to the festival, containing the date(s) and time(s) of such festival (may be marked as "sample"). Copy attached OR Copy to be provided as soon as available
2.	Provide a plan for adequate sanitation facilities as well as garbage, trash, and sewage disposal for persons at the festival. This plan must meet the requirements of all state and local statutes, ordinances, and regulations, and must be approved by the VA Department of Health (Lord Fairfax Health District).
3.	Provide a plan for providing food, water, and lodging for the persons at the festival. This plan must meet the requirements of all state and local statutes, ordinances, and regulations, and must be approved by the VA Department of Health (Lord Fairfax Health District).
4.	Provide a plan for adequate medical facilities for persons at the festival. This plan must meet the requirements of all state and local statutes, ordinances, and regulations, and must be approved by the County Fire Chief or Fire Marshal and the local fire and rescue company. The Fact France Carlot Car
5.	Provide a plan for adequate fire protection. This plan must meet the requirements of all state and local statutes, ordinances, and regulations, and must be approved by the County Fire Chief or Fire Marshal and the local fire and rescue company. The French of Free Chief or Fire Marshal and the local fire and rescue company. FIRE STATUTE SHEET STATUTES HERE STATUT
6.	Provide a plan for adequate parking facilities and traffic control in and around the festival area. (A diagram may be submitted.) FIELD PARKING ON THE PROPERTY FOR UP TO 2500 FILLIES CONTRACTOR OF STAFF & CONTRACTOR
7.	State whether any outdoor lights or lighting will be utilized: If yes, provide a plan or submit a diagram showing the location of such lights and the proximity relative to the property boundaries and neighboring properties. In addition, show the location of shielding devices or other equipment to be used to prevent unreasonable glow beyond the property on which the festival is located.
8.	State whether alcoholic beverages will be served: AYES DNO If yes, provide details on how it will be controlled. AND AND TO SEA PROVIDED TO
	(Note: Evidence of any applicable VA ABC permit must also be provided and posted at the festival as required. Applicant may need to confirm with the VA ABC that a license is not required from that agency in order for festival attendees to bring their own alcoholic beverages to any event that is

open to the general public upon payment of the applicable admission fee.)

FESTIVAL PROVISIONS

Applicant makes the following statements:

- A. Music shall not be rendered nor entertainment provided for more than eight (8) hours in any twenty-four (24) hour period, such twenty-four (24) hour period to be measured from the beginning of the first performance at the festival.
- B. Music shall not be played, either by mechanical device or live performance, in such a manner that the sound emanating therefrom exceeds 73 decibels at the property on which the festival is located.
- C. No person under the age of eighteen (18) years of age shall be admitted to any festival unless accompanied by a parent or guardian, the parent or guardian to remain with such person at all times. (NOTE: It may be necessary to post signs to this effect.)
- D. The Board, its lawful agents, and/or duly constituted law enforcement officers shall have permission to go upon the property where the festival is being held at any time for the purpose of determining compliance with the provisions of the County ordinance.

CERTIFICATION

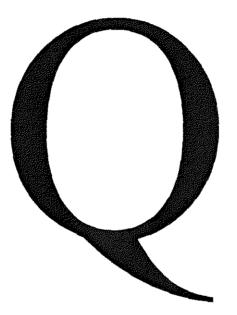
I, the undersigned Applicant, hereby certify that all information, statements, and documents provided in connection with this Application are true and correct to the best of my knowledge. In addition, Applicant agrees that the festival event and its attendees shall comply with the provisions of the Frederick County ordinance pertaining to festivals as well as the festival provisions contained herein.

Signature of Applicant

Printed Name of Applicant

Date: 10-27-15

THE BOARD SHALL HAVE THE RIGHT TO REVOKE ANY PERMIT ISSUED UNDER THIS ORDINANCE UPON NON-COMPLIANCE WITH ANY OF ITS PROVISIONS AND CONDITIONS.





RESOLUTION December 9, 2015

WHEREAS, on February 23, 2015, Frederick County and the Frederick County School Board received the conveyance of a 44-acre parcel in the Snowden Bridge Subdivision, tax parcel number 44-A-292, in fulfillment of a proffer obligation of the developer to provide a 20-acre site for a school and a 24-acre site for park use; and

WHEREAS, at the time of the conveyance, the parcel was conveyed as a single undivided parcel, but it is now appropriate for the parcel to be subdivided into a 20-acre site for a school and a 24-acre site for park use and for the sites to be conveyed to the Frederick County School Board and Frederick County, respectively; and

WHEREAS, on December 9, 2015, the Board of Supervisors of Frederick County, Virginia held a public hearing on the conveyance of Frederick County's interest in the 20-acre school site portion of the parcel to the Frederick County School Board;

THEREFORE, be it resolved by the Board of Supervisors of Frederick County, Virginia that the County Administrator is authorized to execute such documents as necessary to effect the subdivision of tax parcel number 44-A-292 into a 20-acre site for a school and a 24-acre site for park use and to convey Frederick County's interest in the 20-acre school site portion of the parcel to the Frederick County School Board.

Dated this 9 th day of December,	, 2015.	
Richard C. Shickle, Chairman		Gary A. Lofton
Robert A. Hess	-	Robert W. Wells
Blaine P. Dunn		Gene E. Fisher
Charles S. DeHaven, Jr.	-	
		A COPY ATTEST
		Brenda G. Garton Frederick County Administrator



ORDINANCE [date]

The Board of Supervisors of Frederick County, Virginia hereby ordains that Section 155-153 (Property exempted from taxation by designation) of Article XXV (Exemption for Nonprofit Organizations) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, amended by enacting an amended Section 155-153 (Property exempted from taxation by designation) of Article XXV (Exemption for Nonprofit Organizations) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows (additions are shown in **bold underline**):

CHAPTER 155 TAXATION

Article XXV Exemption for Nonprofit Organizations

§ 155-153 Property exempted from taxation by designation.

- A. The real <u>or personal</u> property of an organization designated by the Board of Supervisors and used by such organization exclusively for one or more of the purposes as set forth in Article X, Section 6(a) of the Constitution of Virginia shall be exempt from taxation so long as such organization is operated not for profit and the property so exempted is used in accordance with the purpose(s) for which the organization is classified. <u>The indicated real or personal property of each of the following organizations is so designated by the Board of Supervisors pursuant to this section:</u>
 - 1. ARC-Northern Shenandoah Valley, Incorporated, The (formerly known as Winchester-Frederick County Association for Retarded Citizens and as Northern Shenandoah Valley Association for Retarded Citizens, Inc., The) tax parcels 54J-2-3-59, 54J-2 3-60, and 54J-2-3-61;
 - 2. Belle Grove, Inc. tax parcels 90-A-33A and 90-A-37;
 - 3. Blue Ridge Hospice, Inc. personal property of thrift shop in Stephens City;
 - 4. Cedar Creek Battlefield Foundation, Inc. tax parcels 90-A-23A, 90-A-23B, 90-A-32A, 90-A-34, 90-A-55, 90-A-59A, and 91-A-28C;

- Conservation Club [Winchester- Frederick County Conservation Club, Inc.]

 tax parcels 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B;
- 6. Fort Collier Civil War Center, Inc. tax parcel 54-A 81G;
- 7. Frederick United Methodist Housing Development Corp. tax parcel 75-A-80B;
- 8. Kernstown Battlefield Association, Inc. tax parcels 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D;
- 9. Leary Educational Foundation, Inc. tax parcels 6-A-17 and 6-A-18;
- 10. Nature Conservancy, The tax parcels 48-A-45 and 48-A-47;
- 11. NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) tax parcel 75-A-1F;
- 12. People-to-People Health Foundation, Inc., The (Project Hope) tax parcel 64-A-40C;
- 13. Potomac Appalachian Trail Club tax parcels 19-A-41D, 28-A-119A, 48-A-29C, 48-A-33A, 48-A-37, 48-A-37I, 48-A-37A, 48-A-37R, 48-A-49B, and 49-1-2-48;
- 14. Salvation Army, The tax parcel 54-A-36F;
- 15. Shenandoah Valley Battlefields Foundation tax parcels 43-A-154, 43-A-155, 43-A-159A, 54-A-1B, 54-A-1C, 54-A-88, 54-A-89C, 54-A-90, 55-A-3, and 55-A-4;
- 16. Shenandoah Valley Community Residences, Inc. tax parcels 54N-2-2-32 and 65H-12A-108;
- 17. Stone House Foundation tax parcels 74A03-A-77, 74A03-A-141, 74A03-A-142, 74A03-A-144, and 74A03-A-146;
- 18. Wayside Foundation for the Arts, Inc., The tax parcel 91B-1-B-27;
- 19. Winchester Chapter of the Izaak Walton League tax parcels 77-A-72 and 77-A-76A;
- 20. Woodmen of the World tax parcel 54E-8-33; and
- 21. Youth Development Center, Inc., The tax parcel 63-A-110B.
- B. Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

Revision 10/21/15, per Finance Committee discussion

C. Exemptions of property from accordance with the provision Virginia.			
Enacted this day of,	2015.		
Richard C. Shickle, Chairman		Gary A. Lofton	
Robert A. Hess	_	Robert W. Wells	
Jason E. Ransom		Gene E. Fisher	
Charles S. DeHaven, Jr.	-		
		A COPY ATTEST	
		Brenda G. Garton	ninistrator

COUNTY OF FREDERICK



Roderick B. Williams
County Attorney

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

MEMORANDUM

TO: Finance Committee

FROM: Roderick B. Williams

County Attorney

DATE: September 30, 2015

RE: Tax Exempt Property/Organizations

The Finance Committee last year began a review of tax exempt organizations and tax exempt property in the County. One issue the review identified was that many of the exemptions were specific exemptions by designation previously granted by the General Assembly and as to which the County does not have direct control. The primary means of County control over such exemptions going forward is to request that the General Assembly repeal such exemptions and leave to the County the matter of whether to continue such exemptions. The purpose of this memorandum is to seek a recommendation from the Committee as to the possible inclusion in the County Code of those organizations whose property the County wishes to maintain as designated for exemption, regardless of General Assembly designation.

As background regarding this matter, last year, at the County's request, Delegate LaRock filed legislation to repeal exemptions by designation involving organizations and property in Frederick County, so as to leave to the County whether to continue the exemptions. A

¹ By way of review, Virginia recognizes two types of tax exemptions, exemptions by classification and exemptions by designation. Exemptions by classification, as the name suggests, cover broad classes or categories of organizations, based upon their particular purposes. Thus for instance, Virginia law exempts property of churches, nonprofit schools, museums, and certain other general categories of organizations. Va. Const. art. X, § 6(a); Va. Code §§ 58.1-3606 and 58.1-3609 through 58.1-3622. As a practical matter, exemptions by classification represent well-established public policy and either cannot be changed absent a constitutional amendment or are not likely to be changed. Exemptions by designation, on the other hand, involve organizations specifically designated by name in special legislation. Va. Code §§ 58.1-3650 through 58.1-3652. Exemptions by designation can be changed by simple legislation (General Assembly legislation if involving an exemption by designation granted prior to January 1, 2003 or local legislation if involving an exemption by designation thereafter).

subcommittee of the House Finance Committee recommended tabling the legislation and the legislation died in the House Finance Committee. One concern that the legislation presented was that the legislation covered all organizations with exempt property in the County, with no apparent assurance that the County would reinstate any of the exemptions.

This matter now returns to the County's Finance Committee in an effort to ensure that the County Code contains exemptions for the property of those organizations that the County wishes to maintain as designated for exemption. A draft ordinance to such effect is attached. This would permit the reintroduction in the 2016 Session of the General Assembly of legislation similar to the 2015 legislation, without raising the concern that the legislation would end all County exemptions by designation. To the extent that the Committee agrees with the draft ordinance, proper action for the Committee would be to recommend that the Board of Supervisors schedule a public hearing on adoption of the ordinance.

For reference purposes, certain property in the County currently owned by the following organizations is subject to exemption by classification and therefore the names of such organizations are not included in the attached draft, as their exempt status will continue regardless of any County action (see footnote 1):

American Legion
American Red Cross
Back Creek Ruritan Club
Clearbrook Fire Company
Elks Club of Winchester
Gainesboro Fire Company
Gainesboro Ruritan Club
Girl Scouts of Shawnee Council
Gore Fire Company
Grafton School
Greenwood Fire Company
Middletown Fire Company
National Trust for Historic Preservation
North Mountain Fire Company
Outreach to Asian Nationals

Phazz 1 Ministries
Reynolds Store Fire Company
Round Hill Fire Company
Round Hill Ruritan Club
Shenandoah Area Council [Boy Scouts]
Star Tannery Fire Company
Stephens City Fire Company
Stephens City Lodge No. 2483
Stonewall District Ruritan Club
Tri-County Virginia OIC
Trustees of the Gravel Springs
Virginia Housing Development Authority
Winchester Medical Center
Winchester Rescue Mission

The following other organizations currently own property in the County, are subject to exemption by designation, and are therefore included in the draft ordinance (the following list also shows whether each exemption was granted by the General Assembly or by the County and whether the organization filed an application for exemption with the County last year, in which case a copy of the application is included with this memorandum, with individuals' personal contact information redacted):

	GA Exempt	County Exempt	Return <u>Filed</u>	
1	X		No	ARC - Northern Shenandoah Valley, Inc., The
2	X		Yes	Belle Grove, Inc.
3		X	Yes	Blue Ridge Hospice, Inc. (Thrift Shop in Stephens City)
4	X		Yes	Cedar Creek Battlefield Foundation, Inc.
5		X	Yes	Conservation Club [Winchester–Frederick County Conservation Club, Inc.]
6		X	Yes	Fort Collier Civil War Center, Inc.
7	X		No	Frederick United Methodist Housing Development Corp.
8		X	Yes	Kernstown Battlefield Association, Inc.
9		X	Yes	Leary Educational Foundation, Inc. ²
10	X		Yes	Nature Conservancy, The
11	X		Yes	NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) ³
12	X		Yes	People-to-People Health Foundation, Inc., The (Project Hope)
13	X		No	Potomac Appalachian Trail Club
14	X		No	Salvation Army, The
15			No	Shenandoah Valley Battlefields Foundation ⁴
16	X		Yes	Shenandoah Valley Community Residences, Inc.
17	X		Yes	Stone House Foundation
18	X		No	Wayside Foundation for the Arts, Inc., The
19	X		Yes	Westminster-Canterbury of Winchester, Inc.
20	X		No	Winchester Chapter of the Izaak Walton League
21		X	Yes	Woodmen of the World
22		X	Yes	Youth Development Center, Inc., The

² Organization acquired a second parcel some years after Board exemption granted, but Board exemption generically refers just to "property" owned by the organization, without necessarily being limited to the original parcel. The second parcel is included in draft ordinance

³ Organization acquired a second parcel some years after Board exemption granted and disposed of the original parcel, but Board exemption generically refers just to "property" owned by the organization, without necessarily being limited to the original parcel. The second parcel (only) is included in draft ordinance.

⁴ Various Shenandoah Valley Battlefields Foundation property has in the past been considered exempt, but research has not located the specific General Assembly or Board of Supervisors granted exemption for its property.

For any of the organizations, listed above and included in the draft, as to which the Committee wishes to recommend be stricken, the Committee can include such statement in its recommendation to the Board.⁵

Finally, for the Committee's information, the following organizations have previously received General Assembly exemptions, but no longer own property in the County:

National Wildlife Federation Robert E. Rose Memorial Foundation, Inc. Shalom Et Benedictus, Inc. Special Love, Inc. Wayside Museum of American History and Arts

Attachments

⁵ The County also received additional applications or requests for exemption as follows: Blue Ridge Hospice, Inc. (tax parcel 64-1-A1), Civil War Preservation Trust (tax parcels 84-A-72, 84-4-1, and 90 New Middletown parcels), Fort Collier Civil War Center, Inc. (tax parcel 56-A-18A), and Potomac Appalachian Trail Club (tax parcels 14-4-1, 14-4-2, 14-4-3, 14-4-4, 14-4-5, and 14-4-6). Because these are not existing exemptions, they are not set out in the draft ordinance, but the Committee has the prerogative to recommend adding any or all to the draft ordinance. Copies of the applications or requests are included with the other materials here.

Code of Virginia
Title 58.1. Taxation
Chapter 36. Tax Exempt Property

This section has more than one version with varying effective dates. To view a complete list of the versions of this section see Table of Contents.

§ 58.1-3651. (Effective until July 1, 2018) Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003

A. Pursuant to subsection 6 (a) (6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

- B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:
- 1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
- 2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to such organization, for use on such property;
- 3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
- 4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;

- 5. Whether the organization provides services for the common good of the public;
- 6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;
- 7. The revenue impact to the locality and its taxpayers of exempting the property; and
- 8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.
- C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.
- D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.
- E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1–3606 et seq.), 3 (§ 58.1–3609 et seq.) or 4 (§ 58.1–3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1–3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1–3605.

2003, c. 1032;2004, c. 557.

§ 58.1-3651. (Effective July 1, 2018) Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The

public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

- 1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
- 2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to such organization, for use on such property;
- 3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
- 4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
- 5. Whether the organization provides services for the common good of the public;
- 6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;
- 7. The revenue impact to the locality and its taxpayers of exempting the property; and
- 8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.
- C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.
- D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.
- E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605.

2003, c. 1032;2004, c. 557;2015, cc. 38, 730.



Frederick County Code Section 155-153(B):

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

www.fcva.us/cor * www.fcva.us/re

AT	E:		

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APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

the Commiss the Revenue November 1	zation which owns real property exempt from lesignation of the General Assembly shall file to sioner of the Revenue as a requirement for ret shall send notice of this requirement to each 5 on which such application is due. Such appli formation as the entity deems desirable, for the	iennially, comme ention of the exel such organizatio cation shall show	ncing on November 15, 2014, an application mpt status of the property. The Commission in by not later than September 15 preceding the ownership and usage of such property	n with ner of
	* * COMPLETE AS LEGALLY APPROPRIAT			
Organization's N	ame: Belle Grove Inc.		*	
Organization's Fe	deral Employer Identification No. (EIN):			
Contact Name:	Kristen Laise	Phone	e Number: 540 - 869 - 2029	
Contact Title:	Executive Director	Email: k	laise & be lle grove. org	_
Mailing Address:	PO Box 537 Middletow			-
Frederick Count Location Address	y 331 Acilo Cia D 3			
	on Began or Will Begin Operating in Frederick			-
Restored, 2. What is the org \$ 501(c)(3) 3. How is the orga Admiss 4. What activities Museum hou 5. Provide a detail		Other [spec Other [spec renhances Frede	rify): erick County and its citizens?	
MAP NO.	PROPERTY ADDRESS	DATE ACQUIRE	D USE OF PROPERTY	
90 A 37	3.3 Acres along route Water Plantied !!	05/2004		
90 A 33A	336 Belle Grove Rd. middletown, UA 22645	07/2012	Overseer's Co itage on Bette Grove Property	1
		-		

A	PLICATION		PROPER AGE 2	II IAA EAE	IMPTION
6. Select the category	of exemption under w	hich your organi	zation qualific	26.	.,
☐ Church or Religious	Body or Religious Org	anizațion [provie	le supporting	documentation]	· · · · · · · · · · · · · · · · · · ·
☐ Non-Profit Cemeter	У				
☐ Library or Non-Profi	t Institution of Learnin	ng			
Museum					
☐ Historic Preservation	n				
□ Park					
☐ Playground					
☐ Club, Scouts, or nati	onally-known helpful	organization [spe	ecify]:	41	
☐ College Foundation	or Alumni Association				
☐ Recognized Farming	Association [specify]:				
☐ Veterans Association	n or Auxiliary of same	[specify]:			
NOTE: A copy of your n	nost recent exempt IR	S tax return and	or your latest	detailed financial :	statements may be requested.
7. List the following inf					The state of the s
NAME	TITLE	MAILING	ADDRESS	TELEPHONE NO	. EMAIL ADDRESS
. 1 4 1		1010 Sands	4 Noch Rd		
John Adamson	Chairman	strasburg			
				+	
Sandra Dunkle	Chairman -	200 Soth	eby OT.		
· · · · · · · · · · · · · · · · · · ·	Elect	winchester to	22602		
James Gable	Treasurer	10027 Jo	has. Moshy		
		apperville	E, VA		
James Gable Deborah Rotenour	Ceriotary	upperville 267 W. Stracburg	Queen St.		
	greet any	Stracbur	3, 19		
	l.,		P- 1/2		
if the real estate owner is a		ECLARATION .	200000000000000000000000000000000000000	10.000	tion, this Application must be
signed by a member, partner company, or corporation to as to every material matter. DECLARATION: I do su complete, and correct:	er, executive officer, or or sign. It is a misdemeand (Code Va. Sec. 58.1-11) year or affirm under pen- to the best of my knowle	ther person specific or for any person to alty of perjury (1) t edge and belief, an to sign this Applica	cally authorized willfully subscri that the informa id (2) that I am t ation and repres	in writing by the trus ibe a return which is n atlon herein and in an the owner or a memb sent the organization	t, partnership, limited liability ot believed to be true and correct by attachment(s) hereto are true, er, partner, executive officer, or during the tax exemption
Signeture		Name	_ ok If Business,	Title: EXECUTIVE (e.g. President	ve Director 10/2/14.
				(0.g., 1 10000011)	Date
		*** FOR OFFIC	E USE ONLY *	**	
Date	☐ Copy sent to		Initials:		Disposition: APPROVED
Received:	Rod William	s on			☐ DENIED

[Rev. 10/2014]



FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487

www.fcva.us/cor • www.fcva.us/re

DATE: 2014

File Application

Trienmally

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

Each organizat pursuant to des the Commission the Revenue si November 15 o	ignation of the General Assembly shall fil her of the Revenue as a requirement for hall send notice of this requirement to ea	e triennially, commencing retention of the exempt s och such organization by oplication shall show the o	designation of the Board of Supervisors or on November 15, 2014, an application with status of the property. The Commissioner of not later than September 15 preceding the ownership and usage of such property, and ention of such exemption is sought.
A STATE OF THE PARTY OF THE PAR	* COMPLETE AS LEGALLY APPROPRIA		
Organization's Nan			The Articles
Organization's Fede	ral Employer Identification No. (EIN):	spice the	
	heral Ringer	Phone Nur	mber: 540-536-5210
Contact Title:	Pof Finance + CFO		neblueridgehoopice.org
Mailing Address: 3	33 W. Cork Str Wir	The state of the s	1 22601
Frederick County			
Date Organization	186 Wincrest Dr. W. Began or Will Begin Operating in Freder		
		ick County:	117
1. What is the organ			
blue kidge families and i	. Hospice provides qualities expect envene in the com	my end of life menity affected b	e care to finduiduals + then y death idving + lass.
2. What is the organ	ization's federal tax designation (select	one):	
501(c)(3) □	501(c)(4) 🗆 501(c)(6) 🗆 501(c)(7) □ Other [specify]:	
3. How is the organi	zation funded?		
Donations 4 What activities as	Community Support in services does the elganization provide	surance billing	ns S
Blue Ridge Hose	sciences are alganization provide i	ef hile core a	county and its citizens?
and to suppor	+ anyone in the communit	ry affected by dec	eth, dying + loss.
5. Provide a detailed exemption (attach ac	list of all real property owned by the or iditional sheet, if necessary):	ganization for which it is	seeking a Frederick County tax
MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
6418A	Winchester VA 22601	penchose & 3/2013	pailing operation for thrult shops to support hospice care for patients that cannot offerd it.

	PLICATION	PAGE 2		
6. Select the category of	f exemption under wi	nich your organization qualifi	BS:	
☐ Church or Religious i	Body or Religious Orga	nization [provide supporting	documentation]	7
☐ Non-Profit Cemetery				
☐ Library or Non-Profit	Institution of Learning	g		
□ Museum				
☐ Historic Preservation	i -			
□ Park				
☐ Playground				
Club, Scouts, or natio	nally-known helpful o	rganization [specify]:		
	r Alumni Association			
☐ Recognized Farming /	Association [specify]: _			
Uveterans Association healthcare crys		specify]: tax return and/or your lates		
NOTE: A copy of your in 7. List the following info	ost recent exempt IRS	tax return and/or your lates s who have the legal authorit	t detailed financial state	ements may be requested.
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
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[Rev. 10/2014]



Board of Directors 2014 - 2015

** Executive Committee

** Chair **DELMERICO**, Paul General Manager SpecialMade Goods & Services, Inc. 141 Marcel Drive Winchester, VA 22602 **Vice Chair KAPLAN, Mary Ann (Fundrais 116 Cora Lane Stephens City, VA 22655 **Secretary BERMAN, Bethanne 247 Laurel Grove Road Winchester, VA 22602 **Treasurer TRUBAN, Jared PO Box 267 Winchester, VA 22604 **Immediate Past MOWERY, Robert, CPA Chair 5493 Main Street Stephens City, VA **At Large **CALEY, George 223 Jeb Dr Winchester, VA 22602 **SAYLES, Lynne (Finance Cor First Vice President Wells Fargo Advisors, LLC 201 N Loudoun St. Winchester, VA 22601

	**ZEBARTH, Helen 112 Shockey Circle Winchester, VA 22602	
	**CARNEVALE, Jr., Ernest J. President & CEO, Blue Ridge H 723 Galloway Dr. Leesburg, VA 20175	
Directors	**CURRAN, Christopher (Board 487 Bell Lane Berryville, VA 22611	
	HARDESTY, John 517 Longmarsh Rd. Berryville, VA 22611	
	JACKSON, Mary Jo Box A Rectortown, VA 20140	
	THOMAS, Sherry 920 Breckinridge Lane Winchester, VA 22601	
	**YANG, Leonard, MD (Quality) 1537 Dalton Place Winchester, VA 22601	



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fex: 540-667-6487

www.fcva.us/cor www.fcva.us/re

DATE	11/14/14
19.0722.3	Application Enhially

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought. ststst Complete as legally appropriate per the date of this Application. stststOrganization's Name: Cedar Creek Battlefield Foundation Organization's Federal Employer Identification No. (EIN): **Contact Name:** Brian S. Scheulen Phone Number: 540.347.5144 Contact Title: Treasurer Email: brianscheulen@comcast.net Mailing P.O. Box 229, Middletown, VA 22645 Address: Frederick County 8437 Valley Pike, Middeltown, VA **Location Address:** Date Organization Began or Will Begin Operating in Frederick County: 1988 1. What is the organization's purpose? preservation of Civil War battlefields and education. What is the organization's federal tax designation (select one): ■ 501(c)(3) □ 501(c)(4) ☐ 501(c)(6) □ 501(c)(7) ☐ Other [specify]: 3. How is the organization funded? Donations and Civil War reenactments 4. What activities or services does the organization provide that enhances Frederick County and its citizens? Living history education events; walking trail self-guided history tours. 5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary): MAP NO. PROPERTY ADDRESS DATE ACQUIRED **USE OF PROPERTY** SEE ATTACHED LIST

		FOR REAL PROPER PAGE 2		IION
		which your organization qualifi	and the state of t	
		ganization [provide supporting	documentation]	
□ Non-Profit Cem				
☐ Library or Non-P	Profit Institution of Learn	ing		
□ Museum				
Historic Preserva	ation			
□ Park				
☐ Playground				
☐ Club, Scouts, or	nationally-known helpfu	l organization [specify]:		
College Foundat	ion or Alumni Associatio	n		
☐ Recognized Farm	ning Association [specify]	t		
☐ Veterans Associa	ation or Auxiliary of same	[specify]:		
VOTE: A copy of yo	ur most recent exempt l	RS tax return and/or your lates	t detailed financial statem	ents may be requested
		ers who have the legal authori		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
im Stowe	President	P.O. Box 229 Middletown, VA 22645		
tan Hirschberg	Vice President	P.O. Box 229 Middletown, VA 22645		
rian Scheulen	Treasurer	P.O. Box 229 Middletown, VA 22645		
ean Cadden	Secretary	P.O. Box 229 Middletown, VA 22645		
		DECLARATION AND SIGNA	TURE	
gned by a member, pa ompany, or corporation of to every material ma DECLARATION: 1 a complete, and corp	orther, executive officer, or on to sign. It is a misdemean tter. (Code Va. Sec. 58.1-11 to swear or affirm under perect to the best of my know fically authorized in writing s. Ilm Stowe	a trust, partnership, limited liability other person specifically authorized our for any person to willfully subsci) naity of perjury (1) that the inform ledge and belief, and (2) that I am I to sign this Application and repre- Owner OR If Business,	I in writing by the trust, partneribe a return which is not belie tation herein and in any attact the owner or a member, part sent the organization during to President	ership, limited liability ved to be true and correct hment(s) hereto are true, ner, executive officer, or the tax exemption 11/14/14
		* * * FOR OFFICE USE ONLY *	100	
Date eceived:	☐ Copy sent	to		sition: APPROVED

LANDS OWNED BY CEDAR CREEK BATTLEFIELD FOUNDATION FREDERICK COUNTY, VA 11/14/2014

Location	Tax Map #	Area (ac)	Address	Date Acquired	Use of Property
(reenactment area)	90 A 32A	95.86	no address (4 /2 /4 000	historic preservation
(rechountent area)	91 A 28C	62.38	no address (vacant)	1/3/1990	historic preservation
(HQ and Parking area)	90 A 59A	12.06	no address (vacant)	8/10/2000	historic preservation
fire and raining area	90 A 55	3.21	8437 Valley Pike	3/27/1996	Foundation headquarters
VI Corps site	90 A 23A	32.07	no address (vacant)	7/25/2008	historic preservation
XIX Corps site	90 A 34	123.75	no address (vacant)	9/5/2000	historic preservation
(Trenches Property)				100000	
VI Corps site	90 A 23B	4.54	no address (vacant)	7/31/2012	historic preservation



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

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

PATE: 2014

FILE APPLICATION

TRUENMEALLY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or

pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought. * * * COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. * * * CIVIL WAR PRESERVATION TRUST Organization's Name: Organization's Federal Employer Identification No. (EIN): Phone Number: 202-367-1861 Contact Name: Kathleen Robertson KROBERTSON@CivilWAR.ORG Emall: Contact Title: Suite 900 Malling Address: Frederick County **Lecation Address:** 1995 Date Organization Began or WIII Begin Operating in Frederick County: 1. What is the organization's purpose? The Civil War Preservation Trust is America's largest non-profit dedicated to the preservation of America's Crvil War battlefields, as well as educational programs and heritage tourism. 2. What is the organization's federal tax designation (select one): **⊠** 501(c)(3) □ 501(c)(4) □ 501(c)(6) □ 501(c)(7) ☐ Other [specify]: 3. How is the organization funded? MEMBERS and other Private donations. 4. What activities or services does the organization provide that enhances Frederick County and its citizens? Heritage tourism, open space and historic land preservation 5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, If necessary): PROPERTY ADDRESS DATE ACQUIRED historic preservation 294 Rienzi Knoll Lene 4/27/12

A	FFLICATION	OR REAL PROPERT PAGE 2	ITIMALAEN	IF HON
6. Select the category	of exemption under wi	alch your organization qualifier	9:	
☐ Church or Religious	Body or Religious Orga	nizațion [provide supporting d	ocumentation]	***
☐ Non-Profit Cemeter	ry			
☐ Library or Non-Prof	it Institution of Learnin	g		
☐ Museum				
Historic Preservation	n			
□ Park				
☐ Playground				
☐ Club, Scouts, or nat	lonally-known helpful o	rganization [specify]:		
☐ College Foundation	or Alumni Association			
☐ Recognized Farming	g Association [specify]:			
☐ Veterans Associatio	n or Auxiliary of same [specify]:	 	
NOTE: A copy of your	most recent exempt IRS	tax return and/or your latest	detailed financial sta	atements may be requested.
7. List the following in	formation for all officer	s who have the legal authority	to represent the on	gankation:
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
OiJames Lighthizer Ronald M.	President	Washington DC 20005	202-367- 1861	JUGHTHIZER® Civil war org
Ronald M. Cogswell	Chief Operating OFFicer	1156 15+5 ST NW Suite 900 Washington DS	202-367-	RCOGSWEIL® Civilwar.org
		*	r)	
÷	Di	ECLARATION AND SIGNAT	TURE	
signed by a member, partn company, or corporation to as to every material matte. DECLARATION: I do s complete, and correct	ner, executive officer, or ot to sign. It is a misdemeanor or, (Code Va. Sec. 58.1-11) wear or affirm under pena to the best of my knowled the authorized in writing to	trust, partnership, limited liability her person specifically authorized for any person to willfully subscribility of perjury (1) that the informatige and belief, and (2) that I am to sign this Application and representation of the information of the informati	in writing by the trust, be a return which is not ition herein and in any the owner or a member ent the organization duritie: Chief Oper (e.g., President, 1)	partnership, limited liability believed to be true and correct attachment(s) hereto are true, partner, executive officer, or uring the tax exemption
Received:	Rod Williams	Initials:		☐ DENIED [Rev. 10/2014

Tax Map	Property Address	Date Acquired	Use of Property
91A03 147 1	4th and Commerce St	7/31/2014	open space
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WINCHESTER-FREDERICK COUNTY CONSERVATION CLUB, Inc.

Eric Heflin, President 1061 McDonald Road, Winchester, VA 22602

9 November 2014

Frederick County, Virginia
Office of Commissioner of the Revenue
P.O. Box 552
Winchester, VA 22604-0552

Attn: Ms. Ellen E. Murphy, Commissioner

Subj: Property exempted from taxation by designation

Ref: Your ltr of October 9, 2014

Encl: Application For Real Property Tax Exemption (Rev. 10/2014), No Form Number

Dear Ms. Murphy:

In accordance with referenced letter, enclosure (1) is hereby submitted this date for Winchester-Frederick County Conservation Club, Inc., EIN:

If I may be of further assistance please feel free to contact me directly.

Terman

Sincerely,

Mac Thumach

Treasurer, WFCCC

733 Old Bethel Church Road

Winchester, VA 22603

Ph. No. 540-664-2350©

1 CONTINUED

PROTECTION, CONSERVATION ! DEVELOPMENT OF OUR NATURAL RESOURCES, BUILDING # 5 CONTINUED

MAP NO.	PROPERTY ADMESS	DATE ALOUD USE OF PROPERTY
29 A 37B	WINCHESTER YA	12 NOV 1993 FORESTRY / OPEN LAND
29 A 43B		26 007 1994
19 A 81A		15 OCT 1998
19 A 53A		15 OCT 1998
19 A 27		10 SUL 2003
19 A 51	1	20 544 2011

	PPLICATION F	PAGE			
6. Select the category	of exemption under w	hich your organizatio	n qualifies;		20 H 20 M
☐ Church or Religious	s Body or Religious Orga	nization [provide sup	porting docum	nentation]	
☐ Non-Profit Cemete	ry		The second second		
☐ Library or Non-Pro	fit Institution of Learnin	E			
☐ Museum					
Historic Preservation	on				
□ Park					
☐ Playground					
Z Club, Scouts, or nat	ionally-known helpful (organization (specify)			
	or Alumni Association				
	g Association [specify]:				
	n or Auxiliary of same	specifyl:			7
					tements may be requested
. List the following in	formation for <u>all</u> offices	s who have the legal	our latest detail authority to re	niesent the over	tements may be requested
NAME	TITLE	MAILING ADD	No. of the last of	EPHONE NO.	EMAIL ADDRESS
1	_	1061 McDowA	A TOPIC	arnong no.	CIMAIL AUDRESS
FIL HEFLIN	PREDIDENT				
		WINCHESTERVE	22602		
PARSHALL	VICE	435 CEDAR G	iras Rd		
SHILEY	PRESIDENT	WINCHESTER, V	Ð		
TAC .		733 DISTENEL	1403 147		
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ICHARD	3	29L2 MIDDLE			
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11-777 20000			Business, Title:	REASURER e.g., President, VP	6 Nov 2014
Signature	Print :				etc.) Dete
Signature Date	Print	** * FOR OFFICE USE			sposition: Approved



FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552

Phone: 540-665-5680 Fax: 640-667-6487

www.fcva.us/cor vww.fcva.us/re

DATE:

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

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Church or Religious	Body of Religious Org	anization (provid	ie supporting d	locumentati	on]	The second secon
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mpany, or corporation to to every material matter	sign. It is a misaemeanor	for any person to	willfully subscribe	e a return whi	ch is not bell	eved to be true and correct
DECLARATION: I do su	veet or affirm under pena	ity of perjury (1) ti	ot the informat	len herein on	d in any atta	chment(s) hereto are true,
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					新新物理	新疆籍
	Manuel Ma				Disp	sition: Approved
Date calved:	Copy sent to Rod Williams	ON	Initials:			☐ Denies



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487

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D	ATE:
	PILE APPLICATION
	TRUMBULLY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

pursuant to the Commis- the Revenue	zation which owns real property exemples designation of the General Assembly sha sioner of the Revenue as a requirement to shall send notice of this requirement to 5 on which such application is due. Suc	all file triennially, commer for retention of the exer to each such organization	ncing on November 15, 2014, an a npt status of the property. The Co on by not later than September 15	oplication with mmissioner of preceding the
such other in	formation as the entity deems desirable,	for the property for which	retention of such exemption is sou	ight.
	* * COMPLETE AS LEGALLY APPRO			
Organization's N	iame: FORT COLLIER C	IVIL WARC	SUTER INC	
Organization's Fe	deral Employer Identification No. (EIN			
Contact Name:	Katherine Solenberg	W Phone	Number: 340 323-0	221
Contact Title:	President		(6WB) ntelos .n.	
Mailing Address: Frederick Coun Location Addres		Ridy Ro	Winchester V	kalee3
	on Began or Will Begin Operating in Fre		2000	
FORT CON WAL FALL 2. What is the org \$501(c)(3) 3. How is the org Fort Con 4. What activities \$\int Cont Con 5. Provide a detal	ganization's purpose?	lect one): The hard of the lect one): The hard of the lect one	ify: MOUSHO CONT Wholeshe Fried. Cont which County and its citizens? The S TO MAR NOCTON It is seeking a Frederick County to	See from And Income To the
Map no.	PROPERTY ADDRESS	DATE ACQUIRE	D USE OF PROPERTY	ADMANIES FIL
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	1 [[-], [], []	PAGE 2		
6. Select the category	of exemption under wh	ich your erganization qualif	fes:	
☐ Church or Religious	Body or Religious Organ	nization [provide supporting	documentation]	
□ Non-Profit Cemeter	У			
☐ Library or Non-Profi	t Institution of Learning	1		
□ /Museum				
Historic Preservation	n			
□ Park				
□ Playground				
☐ Club, Scouts, or nation	onally-known helpful o	rganization [specify]:		_ ;
☐ College Foundation	or Alumni Association			
☐ Recognized Farming	Association [specify]: _	· · · · · · · · · · · · · · · · · · ·		- -
☐ Veterans Association	n or Auxillary of same [specify]:	· · · · · · · · · · · · · · · · · · ·	
VOTE: A copy of your n	nost recent exempt IRS	tax return and/or your late	st detailed financial state	ments may be requested.
List the following inf	ormation for <u>all</u> officer	who have the legal author	ity to represent the organ	ization:
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
athenne Sole de John Stevens	chairman	Selection University Selection Control of the		
		CLARATION AND SIGN		F- F- W - W - F-
igned by a member, partni ompany, or corporation to is to every material matter DECLARATION: 1 do su complete, and correct	er, executive officer, or other sign. It is a misdemeanor of (Code Va. Sec. 58.1-11) wear or affirm under penal to the best of my knowled authorized in writing to the best of the writing to the w	trust, partnership, limited liabil her person specifically authorize for any person to willfully substity of perjury (1) that the informinge and belief, and (2) that I are sign this Application and republication.	ed in writing by the trust, par scribe a return which is not be mation herein and in any att m the owner or a member, p resent the organization durin	thership, limited liability elieved to be true and correct tachment(s) hereto are true, artner, executive officer, or ning the tax exemption
		* * * FOR OFFICE USE ONLY	76.88	, , , , , , , , , , , , , , , , , , , ,
Date	☐ Copy sent to	Initials	Die	sposition: APPROVED
teceived:	Rod Williams	on		☐ DENIED

[Rev. 10/2014]



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

Eilen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487 www.fcva.us/co www.fcva.us/re

DAT	Ē;
FILE	APPLICATION
- 1	RIENMALLY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought. * * * COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. * * * Organization's Name: Kernstown Battlefield Association, Inc. Organization's Federal Employer Identification No. (EIN): Phone Number: 540 - 869 - 2896 Gary Grawford Contact Name: Precident Email: gcrawford@kernstownbattle.org P.O. Box 1327, Winehester, VA 22603 Contact Title: Malling Address: Frederick County 2877 Middle Road, Winchester, VA 22602 Location Address: Date Organization Began or Will Begin Operating in Frederick County: 1. What is the organization's purpose? To preserve, protect and present the Kernstown Battlefield (Artehard- 6rim farm) To current and all future generations. 2. What is the organization's federal tax designation (select one): ₩ 501(c)(3) □ 501(c)(4) □ 501(c)(6) □ 501(c)(7) ☐ Other [specify]: 3. How is the organization funded? Donations and membership dues, 4. What activities or services does the organization provide that enhances Frederick County and its citizens? Hovides regular free access for The public to explore The site of Three significant Civil War battles. Also provides venue for school cross-country 5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax. exemption (attach additional sheet, if necessary): MAP NO. PROPERTY ADDRESS DATE ACQUIRED USE OF PROPERTY 63 A GA 2877 Middle Rd. Winch. 1991 HISTORIC PRESERVATION. 2000 63 A 7A 2000 63 A 2000 63 A 18A 2000 63 A 188 2000 2000 63 A 18C 2000

AP	PLICATION FO	Sitt Surf Spring Color	PROPERTY	TAXEXE	MPTION	
6. Select the category of	f exemption under wh		***		*	
☐ Church or Religious &	lody or Religious Orgai	nization [provid	e supporting docu	ımentation]		
☐ Non-Profit Cemetery			4.5.4.7.3.3			
☐ Library or Non-Profit	Institution of Learning					
☐ Museum						
Historic Preservation						
□ Park						
☐ Playground						
☐ Club, Scouts, or natio	nally-known helpful or	rganization [spe	cify):			
☐ College Foundation o						
☐ Recognized Farming	Association [specify]:				160-00	
☐ Veterans Association	or Auxiliary of same [s	pecify):				
NOTE: A copy of your m			ar vaur latact dat	alled financial	tatomante m	ou he requested
7. Ust the following info			4		***** ********************************	ry de requesteu.
NAME	TITLE			ELEPHONE NO		AIL ADDRESS
Gawford, Gary Bowers, Dr. David	President Vice President	Middle 70 1389 App Ridge Winchess	22645 le Pie Rd. Ter.VA 22603			
Vaughn, Steven	Treasurer	Winches	vers lane ven VA 2602			
Hagan, Dr Charle	s Secretary	199 Canti Winches				
	DE	CLARATION	AND SIGNATUR	RE		
complete, and correct to	, executive officer, or oth lign. <i>It is a misdemeanor</i>	er person specific for any person to by of perjury (1) t ge and belief, and	ally authorized in w willfully subscribe a hat the information d (2) that I am the o	riting by the trust return which is no therein and in an owner or a memb	t, partnership, il ot believed to be ny attachment(s er, partner, exa during the tax e	mited liability e true and correct i) hereto are true, cutive officer, or
		* * * FOR OFFIC	EUSE ONLY * * *			
Date Received:	Copy sent to		Initials:		Disposition:	☐ APPROVED



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

DATE:	
FILE APPLICATION	
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APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Each organization pursuant to design the Commissione the Revenue sha November 15 on	ode Section 155-153(B); on which owns real property exempt from taxion of the General Assembly shall file trienter of the Revenue as a requirement for retentional send notice of this requirement to each such which such application is due. Such application as the entity deems desirable, for the properties.	nially, commencing on No on of the exempt status on organization by not la on shall show the owner	ovember 15, 2014, an application with of the property. The Commissioner of ter than September 15 preceding the ship and usage of such property, and
*	COMPLETE AS LEGALLY APPROPRIATE PE	ER THE DATE OF THIS	Application. * * *
Organization's Name	" Leary Educational To	ondation, I	inc
Organization's Federa	el Employer Identification No. (EIN):		
Contact Name:	bbie Morchant	Phone Number:	540-888-3456
Contact Title: D	nation of Financial Services E	mall: Morchan	e tracheolions
	OB 3160 Winchester V		
	1463 New Hope Rd		ion, VA 22624
.,	legan or Will Begin Operating in Frederick Co		
2. What is the organized 501(c)(3) 53. How is the organized CSA 4. What activities or something the second of the	etion funded? Virginia Resolic Schools, West services does the organization provide that entire a coloration traibled list of all real property owned by the organization funded.	☐ Other [specify]: Virginia DHAR Thances Frederick Count Yorth	24 DOE, Mudicaid, Doneton
MAP NO.	ditional sheet, if necessary): PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
06 A 18	1463 New Hope RJ Crossdint		ious - Posterby subsi
11 A 36	ŭ.	4/17/00	AMPUS - Residential School
06 A 17	1340 NewtopeRd Crossdar	1/25/2005	CAMPUS - Residential School

APPLICATION FOR REAL PROPERTY TAX EXEMPTION PAGE 2 6. Select the category of exemption under which your organization qualifies: ☐ Church or Religious Body or Religious Organization [provide supporting documentation] □ Non-Profit Cemetery Library or Non-Profit Institution of Learning ☐ Museum ☐ Historic Preservation ☐ Park ☐ Playground Club, Scouts, or nationally-known helpful organization [specify]: ____ ☐ College Foundation or Alumni Association Recognized Farming Association [specify]: _____ Veterans Association or Auxiliary of same [specify]: ____ NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested. 7. List the following information for all officers who have the legal authority to represent the organization: NAME MAILING ADDRESS TELEPHONE NO. **EMAIL ADDRESS** CHARMAN OF BOARD 5to 888-3456 TROY CLEMBOT 700 3160 Windhasker UA PATRICIA TRY LOR 22604 VICE CHANG John Lemenson Grewtin Dinto **DECLARATION AND SIGNATURE** If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11) DECLARATION: I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption epplication process. □ · Owner OR TO IT Business, Title: Executive Recoter Signature (e.g., President, VP etc.) * * * FOR OFFICE USE ONLY * * * Copy sent to Disposition: APPROVED Date initials: Rod Williams on Received: DENIED

[Rev. 10/2014]



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

www.fcva.us/cor • www.fcva.us/re

DATE: 10/5/14 FILE APPLICATION TRIENMALLY .

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Each organi pursuant to the Commis	ization which owns designation of the G sioner of the Reven	real property exempt fro General Assembly shall file nue as a requirement for	e triennially, o retention of t	commencing on No he exempt status o	vember 15, 2014, a of the property. The	n application with Commissioner of
November 1	5 on which such as	oplication is due. Such ap	plication sha	Il show the owners	hip and usage of su	uch property, and
*	* * COMPLETE	S LEGALLY APPROPRIA	ATE PER TH	E DATE OF THIS A	APPLICATION. * *	*
Organization's N	lame: The	Nature (-or ser	vancy		
Frederick County Code Section 165-163(B): Each organization with owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property, and the Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought. ***COMMITTEE ASLEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION.** Organization's Pederal Employer Identification No. (EIN): Contact Title: Director of Linding. Mailing Mailin						
Contact Name:	San 6.	Lindblom		Phone Number:	434-951	1-0580
Contact Title:	Director o	F Land Mont	Email:	slindldon	m@trc.o	53
Mailing Address:	490 Wes	rfield Road	Char	lattesville	VX 22	901
Frederick Coun Location Addres	ssi SE of	Rt 704, NO	ear Hun	ters/Fores	t Lane	
1. What is the or	zanization's purpe	se?	ancon .	1 - 1		
Nature f	Dreservati	on natural	area	managen	at.	پ آ <u>ندین شد</u> ب <u>ندین به دست</u>
2. What is the on	ganization's federa	l tax designation (select	one):			
⊠ 501(c)(3)	□ 501(c)(4) □	501(c)(6) 🗆 501(c)(7	7) 🗆 Oth	er [specify]:		
3. How is the org	anization funded?			,		
Private f	Fundraising	NON- prof	+			
What activities	or services does t	he organization provide i	that enhance	s Frederick County	y and its citizens?	
5. Provide a detai	lled list of all real p	reperty owned by the or	1 5	- Whine +	mils in	the County
MAP NO.	P	ROPERTY ADDRESS	DATE A	CQUIRED	USE OF PROPE	RTY
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- +						
				1 1 1 1 1 1		

A	PPLICATION FO	R REAL PROPERT	Y TAX EXEN	PHON
6. Select the category	of exemption under which	h your organization qualifies	1	
☐ Church or Religious	Body or Religious Organi	zation [provide supporting d	ocumentation]	
☐ Non-Profit Cemete	ry			
☐ Library or Non-Prof	it Institution of Learning			
☐ Museum				
☐ Historic Preservation	on			
Park				
☐ Playground	-			
☐ Club, Scouts, or nat	ionally-known heipful org	anization (specify):		
☐ College Foundation	or Alumni Association			
☐ Recognized Farmin	g Association [specify]:			
☐ Veterans Association	on or Auxiliary of same [sp	ecify]:		
NOTE: A copy of your	most recent exempt IRS t	ax return and/or your latest	detailed financial sta	tements may be requested.
7. List the following in	formation for <u>all</u> officers	who have the legal authority	to represent the or	anization:
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Same as a	contact info	on first page		
			4	4
		a a	•	
	DE	CLARATION AND SIGNA	TURE	•
signed by a member, part company, or corporation as to every material matt DECLARATION: I do complete, and correl	mer, executive officer, or other to sign. It is a misdemeanor; er. (Code Va. Sec. 58.1-11) swear or affirm under penal ct to the best of my knowled	<u> </u>	in writing by the trust, ibe a return which is no ation herein and in any the owner or a membe sent the organization d	partnership, limited liability t believed to be true and correct attachment(s) hereto are true, r, partner, executive officer, or uring the tax exemption
		* * * FOR OFFICE USE ONLY *		
Date	☐ Copy sent to Rod Williams	on Initials:		Disposition: APPROVED
Received:	1100 49 11.101113			[Rev. 10/2014]



FREDERICK COUNTY, VIRGINIA
Ellen E. Murphy, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-665-5680 Fex: 540-667-6487

www.fcva.us/cor * www.fcva.us/re

DATE: 2014 Pile application Trienically

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Each organization pursuant to design the Commissioner the Revenue shall November 15 on w	ation of the General Assembly shall file to of the Revenue as a requirement for re- send notice of this requirement to each which such application is due. Such appli-	nennially, c lention of th such orga ication shall	ommencing on No le exempt status on nization by not lat I show the owners	ovember 15, 2014, an appli of the property. The Comm fer than September 15 pre- thin and usage of such as	ication with nissioner of ceding the
Each organization which owns real property exempt from taxation pursuant to designation of the General Assembly shall file trienally, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership eage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought. ***COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION.** Organization's Name: Organization's Name: The Date of the engalization No. (EIN): Deteorate This: Contact This: Contact This: Contact This: Contact This: Shady RM, Markey Date Republication No. (EIN): Phone Number: Shaddress: Shady RM, Markey Date Republication Products County: What is the enganization's purpose? The ASS Shady RM, Markey RM Status Information Secured County: What is the organization's federal tax designation (select ane): E-501(c)(3)					
Organization's Federal	Employer Identification No. (EIN):				-
Contact Name:	Tohn Brayer		Phone Number:	540-213-94	108
Contact Title: (Email:			
Address:	3085 Staurer	Dows,			
the state of the s					
Sustem 2 What is the organizati 501(c)(3) □ 501 3. How is the organizati Mulcail, 4. What activities or ser Ponding Pond	Valued Engloquent Ion's federal tax designation (select on I(c)(4)	ord to Other	r [specify]: The sure of the	and its citizens? K discollina.	Ha
and the second s		DATE AC	QUIRED	USE OF PROPERTY	
54-A-81D	Shady Elm Rd	1000	Cun	ruke Not 12	to

AP	PLICATION FO	R REAL PROPER	RTY TAX EXE	MPTION
6. Select the category of	f exemption under whic	h your organization qualifi		
		zation [provide supporting		
☐ Non-Profit Cemetery				
Library or Non-Profit	Institution of Learning			
☐ Museum				
☐ Historic Preservation				
□ Park				
☐ Playground				
☐ Club, Scouts, or natio	nally-known helpful org	anization [specify]:		
☐ College Foundation o	r Alumni Association			
☐ Recognized Farming A	Association [specify]:			
☐ Veterans Association	or Auxiliary of same [sp	ecify):		
NOTE: A copy of your me	ost recent exempt IRS ta	ax return and/or vour lates	st detailed financial s	tatements may be requested.
	me may a server area to the surprise special management of the	who have the legal authori		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO	. EMAIL ADDRESS
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		CLARATION AND SIGNA		
signed by a member, partner company, or corporation to a sto every material matter. DECLARATION: I do sun complete, pgd correct to	r, executive officer, or other sign. It is a misdemeanor for (Code Va. Sec. 58.1-11) ear or affirm under penalty the best of my knowledgy authorized in writing to second Print No.	y of perjury (1) that the inform e and belief, and (2) that I an sign this Application and repri	ed in writing by the trust cribe a return which is n mation herein and in an in the owner or a memb esent the organization is, Title: (e.g., President	t, partnership, limited liability of believed to be true and correct by attachment(s) hereto are true, er, partner, executive officer, or during the tax exemption
Date	☐ Copy sent to			Disposition: APPROVED
Received:	Rod Williams o	on Initials:		☐ Denied
				[Rev. 10/2014]

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Board of Directors July 1, 2014 – June 30, 2015

Officers:

President
Andrea Koenker
500 Jefferson Street
Winchester, VA 22601

Vice President
Jason Aikens
382 Creola Drive
Winchester, VA 22603

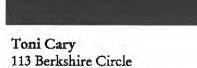
Secretary Joe Graber 37388 Hunt Valley Lane Purcellville, Virginia 20132

Treasurer Ellen Mason 512 Courtfield Avenue Winchester, VA 22601

Members:

Fred Anderson 160 Darby Drive Winchester, VA 22602

Douglas Butler 646 Ewell Street Winchester, VA 22601



C. Bruce Dawson 1833 Handley Avenue Winchester, VA 22601

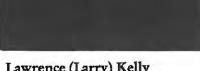
Winchester, VA 22601

Pat Dawson 1833 Handley Avenue Winchester, VA 22601

Amy B. Fox 20209 St. Louis Road Purcellville, VA 20132

Ben Hallam 1586 Jordan Springs Road Stephenson, VA 22656

Rick Hardy 73 Niblick Court Martinsburg, WV 25405



Lawrence (Larry) Kelly 313 Clydesdale Drive Stephens City, VA 22655

Kelly Kremer 827 Armistead Street Winchester, VA 22601

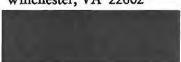


Rick Learn 221 Darby Drive Winchester, VA 22602



Stephen Maclin 46 S. Loudoun Street Winchester, VA 22601

H. Paige Manuel 118 Armstrong Place Winchester, VA 22602

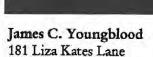


Lisa Rutherford First Bank 112 W. King Street Strasburg, VA 22657

Tom Tarrant

1633 Van Couver Street

Winchester, VA 22601



Winchester, VA 22603

Staff Contact:

John Brauer, CEO

540-313-9408 (Work) 540-722-4710 (Fax)

Email: jbrauer@nwworks.com

Glenda Anderson, Executive Director

540-313-9407 (Work) 540-722-4710 (Fax)

Email: ganderson@nwworks.com

Betsey Anderson, Director of Administration

540-313-9406 (Work) 540-722-4710 (Fax)

Email: banderson@nwworks.com

Scott Dawson, Director of Business Enterprises

540-313-9403 (Work) 540-722-4710 (Fax)

Email: sdawson@nwworks.com

Luana Murray, Director of Finance

540-313-9414 (Work)

540-722-4710

Email: lmurray@nwworks.com



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487

www.fcva.us/cor • www.fcva.us/re

DATE:	
FILE APPLICATION	
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APPLICATION FOR REAL PROPERTY TAX EXEMPTION

pursuant to design the Commissioner the Revenue shall November 15 on w	ation of the General Assembly shall file of the Revenue as a requirement for re send notice of this requirement to each	triennially, commencing tention of the exempt of the such organization by lication shall show the	designation of the Board of Supervisors or g on November 15, 2014, an application with status of the property. The Commissioner of not later than September 15 preceding the ownership and usage of such property, and ention of such exemption is sought.
	OMPLETE AS LEGALLY APPROPRIAT		. 18. 18. 18. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19
Organization's Name:	Project HOPE-The Reople	-to-People Heal	the foundation Tons.
Organization's Federal	Employer Identification No. (EIN):	53-024296	2
	mald M. Hill		mber: 540-837-2100
Contact Title: Vic	ce fresident and CFO		
Mailing P.C). Box 250 millwood	d. VA 2344	16
Frederick County Location Address:	402 Bufflick Road,	whas millu	sood VA 20446
Date Organization Beg	an or Will Begin Operating in Frederic	k County:	
1. What is the organiza	tion's purpose?		• , , , ,
to provide h	ealth education/huma	nitarian assi	stance.
2. What is the organizat	tion's federal tax designation (select or	ne):	
501(c)(3) 🗆 50:	L(c)(4)	☐ Other [specify]:	
3. How is the organizati	on funded?		
dianas	ions		
4. What activities or ser	vices does the organization provide th	at enhances Frederick	County and its citizens?
5. Provide a detailed list exemption (attach addit	of all real property owned by the organismest, if necessary):	anization for which it is	s seeking a Frederick County tax
MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
64 A 40C	400 Bullick Road	4-3-1987	warehouse/dist. ctr.

(PAGE 2		
		nich your organization qualific	the state of the s	
☐ Church or Religious	Body or Religious Orga	nization [provide supporting	documentation]	7-1
☐ Non-Profit Cemeter				
☐ Library or Non-Profit	Institution of Learnin	g		,
□ Museum				
☐ Historic Preservation				
☐ Park				
☐ Playground				
☑ Club, Scouts, or natio	nally-known helpful o	rganization [specify]: Proje	d HOPE - I	of 1 Health
☐ College Foundation of	r Alumni Association			
☐ Recognized Farming	Association [specify]: _			
☐ Veterans Association	or Auxiliary of same [specify]:		
NOTE: A copy of your m	ost recent exempt IRS	tax return and/or your latest	detailed financial st	stamante mau ha riagricata d
		who have the legal authorit		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	
John P. Howe II, M.D.	President and CEO	P.O. BOX 250 Millwood NA	540-837- 2100	5 rodgers@project
Donald m. Hill	V.P. and CFO	40. Box 250 Milwood, VA	540-837-	Scanfini & projecthopeon
8 - 1				
	DE	L CLARATION AND SIGNAT	e ior	
igned by a member, partner ompany, or corporation to s is to every material matter. (DECLARATION: I do swe complete, and correct to	usiness entity such as a to , executive officer, or oth ign. It is a misdemeanor, Code Va, Sec. 58.1-11) our or affirm under penals the best of my knowled	rust, partnership, limited liability er person specifically authorized for any person to willfully subscri ty of perjury (1) that the informa ge and belief, and (2) that I am t sign this Application and representation	company, or corporation in writing by the trust, is the a return which is not attended in any the owner or a member, and the organization due to the organization due to the organization due.	partnership, limited liability believed to be true and correct attachment(s) hereto are true, partner, executive officer, or
	W	* * * FOR OFFICE USE ONLY * *	•	
Date	☐ Copy sent to			Disposition: Approved



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

www.fcva.us/cor • www.fcva.us/re

DATE: FILE APPLICATION TRENNIALLY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

					**		
pursuant to d the Commiss the Revenue November 15	ation which ow esignation of th ioner of the Re shall send not on which such	was real property exempt the General Assembly shall evenue as a requirement for tice of this requirement to the application is due. Such	file triennially, of the retention of the each such organization shall be application shall be seen to be application.	ommencing ne exempt nization by Il show the	g on No status o not lat owners	ation of the Board of Supervember 15, 2014, an applic of the property. The Commit er than September 15 preciping and usage of such property is sought	cation with issigner of cading the perty, and
*	* * COMPLE	FE AS LEGALLÝ APPROPI	RIATE PER THI	DATE OF	THIS A	Application. * * *	
Organization's N	me: Shen	randoah Valley Co	mmunity 1	esiden	ces. Z	Tne_	
Organization's Fed		r Identification No. (EIN):					
Contact Name:	Ralph Co	mbs, Jr.		Phone Nu	ımber:	(540) 536-0337	
	Executi	ve Director	Email:	ralph	i Com	bs e svcr.org	
		ameron St., Suite	103, Wind	nester 1	/A 22	2601	
Frederick Count Location Address	27 5 /	(below)					
Date Organization	n Began or Wi	ill Begin Operating in Fred	lerick County:	1995			
1. What is the org	anization's pu	rpose?	6 PLEASON		4		
Commonwealth	h by operat	, training and serving community-ing adults with me	integrated	residen	hal s	abled citizens of ettings and associ	the ated
2. What is the org	anization's fed	ieral tax designation (sele	ect one):	- (1 to 6)	Ya.		Tuu li
12 501(c)(3)	□ 501(c)(4)	□ 501(c)(6) □ 501(c	c)(7) 🗆 Oth	er [specify]]:		
3. How is the orga					MA.	PARTICAL VALUE OF THE	
79% Medicai	1,3% 54	ate, 11% client	fees, 7%	contri	bution	s + investment incom	ne
4. What activities	or services do	es the organization provid	de that enhance	s Frederic	k Count	y and its citizens?	- 2010
Intellectua appropriate	lly disable to mee:	ed citizens are t their needs co	being serve	d in the	e ma	st integrated setti	25
5. Provide a detail exemption (attach	led list of all re	eal property owned by the	e organization f	or which it	is seeki	ing a Frederick County tax	
MAP NO.		PROPERTY ADDRESS	DATE A	CQUIRED		USE OF PROPERTY	
65H 1ZA 1	08 /23	Wickham Terrac	ee 3-15	-2010		nía DBHDS-licensed g for 8 adult wome	
54N 22 3	2 /00	Fortress Driv	re 7-2	8-2004		nía DBHDS-licensed e for 6 adult me	
							-

Ar	FLICATION	PAGE 2	KIY IAX EXE	WIPTION
6: Select the category e	if exemption under w	hich your organization qualif	ies:	。 (4)
	The second secon	anization [provide supporting		
☐ Non-Profit Cemetery		and the second		
☐ Library or Non-Profit	Institution of Learnin	18 50/c(s)		3.0
☐ Museum	1991 5		ssembly of V	irainia
☐ Historic Preservation	1 / 16 3	#58.1-3650.650	581-	3650.684
□ Park		(S	see affached)	3000.00
C Playground				
☐ Club, Scouts, or natio	nally-known helpful	organization [specify]:		
☐ College Foundation of	r Alumni Association			
☐ Recognized Farming	Association [specify]:			
☐ Veterans Association	or Auxiliary of same	[specify]:		
NOTE: A copy of your m	ost recent exempt IR:	S tax return and/or your late:	st detailed financial st	atements may be requested.
		rs who have the legal author		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Ellen E. Murphy	President	Yo SVCR, Inc. 301 N. Cameron St. Suite 103 Winchester VAZZGOI	(540) 665- 5681	emurphye fora.us
	4			
=====================================	D	ECLARATION AND SIGNA	ATURE	entra de la companion de la co
company, or corporation to say to every material matter. DECLARATION: I do swe complete, and correct to	r, executive officer, or of sign. It is a misdemeano (Code Va. Sec. 58.1-11) ear or affirm under pend o the best of my knowle	trust, partnership, limited liability ther person specifically authorize or for any person to willfully subsci- alty of perjury (1) that the information and belief, and (2) that I am to sign this Application and representation. Owner OF Name	d in writing by the trust, wribe a return which is no mation herein and in any the owner or a member esent the organization d	partnership, limited liability t believed to be true and correct attachment(s) hereto are true, t, partner, executive officer, or uring the tax exemption
		* * * FOR OFFICE USE ONLY	SCO THE STATE OF	
Date	☐ Copy sent to	Initiale		Disposition: APPROVED
Received:	Rod William	s on		D 8

DIGEST OF THE ACTS

OF THE

GENERAL ASSEMBLY OF VIRGINIA

AT THE

1996 SESSION

which commenced at the Capitol in the City of Richmond on January 10, 1996, and adjourned sine die March 11, 1996



Published for

THE VIRGINIA CODE COMMISSION
by
THE DIVISION OF LEGISLATIVE SERVICES

Commonwealth of Virginia Virginia Code Commission General Assembly Building Richmond, Virginia 23219 lease to pay the personal property tax on the vehicle. SB 108; CH. 603.

- § 58.1-3506 amended. Classifications of tangible personal property of volunteer public safety workers. Authorizes commissioners of revenue to accept late certifications from persons applying for certain personal property tax classifications. Currently, persons seeking to have their motor vehicles qualify for the reduced personal property tax rates available to volunteer members of rescue squads or fire department volunteers, or to auxiliary police officers, must submit a certificate from the organization or local government by January 31 of each year. This measure allows commissioners of revenue, in their discretion, to waive the deadline for good cause shown and if the member is not at fault. SB 186; CH. 605.
- § 58.1-3506 amended. Classification of motor carrier transportation property for taxation. Clarifies the definition of motor carrier transportation property that constitutes a separate class of property for local tangible personal property taxation. Only motor vehicles, trailors, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce will qualify for this classification. The rate of tangible personal property tax on items in this class cannot exceed the machinery and tools tax rate. SB 631; CH. 537.
- § 58.1-3508.1 added. Classification of semiconductor manufacturing and food processing machinery and tools. Declares machinery and tools used in semiconductor manufacturing and in food processing to be separate classifications of machinery and tools for local taxation. Localities may tax property in these classifications at rates or assessment ratios that are not greater than those for other machinery and tools. HB 496; CH. 971.
- § 58.1-3516 amended. Proration of personal property tax on motor carrier transportation property. Authorizes the governing body of any county, city, or town to exempt property of motor carriers engaged in interstate commerce from the proration of tangible personal property tax. The property of interstate carriers that may be excluded from a proration ordinance includes motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire. SB 630; CH. 536.
- § 58.1-3518.1 amended. Personal property tax; alternative method of filing certain returns. Expands the current statute which allows localities to provide an alternative method of filing personal property tax returns for motor vehicles to include trailers and boats. HB 760; CH. 322.
- § 58.1-3603 amended. Tax exempt property. Allows leased tax exempt property to maintain its tax exempt status when rent from the property is applied to reduce the principal of a loan against the property, if the loan is held by a political subdivision of the Commonwealth and the lessee is a § 501 (c) (3) entity using the property exclusively for charitable purposes. Currently, property loses its tax exempt status if it is

leased or is a source of revenue or profit. This measure overturns the Virginia Supreme Court's holding in City of Newport News v. Warwick County that the reduction of indebtedness against property by payment of principal of a loan out of earnings from the property is profit. ŞB 124; CH. 534.

- §§ 58.1-3650.650 through 58.1-3650.665 added. Property tax exemptions. Grants property tax exemptions to the following organizations: Rapidan Habitat for Humanity, Inc.; Our Lady of Hope Health Center, Inc.; Family Life Services of Southern Virginia, Inc.; Appalachian Educational Communications Corporation; Mid-Atlantic Teen Challenge, Inc.; Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven; Triad Foundation, Inc.; Jefferson Area Board for the Aging, Inc.; Habitat for Humanity in the Roanoke Valley, Inc.; Crisis Pregnancy Center of Roanoke Valley, Inc.; Richmond Metropolitan Habitat for Humantity, Inc.; St. Chivas Corporation; Pathway Visions, Inc.; Louisa County Library Foundation; George C. Marshall Home Preservation Fund. Inc.; and George C. Marshall Home Preservation Fund, Inc. SB 104; CH. 602.
- §§ 58.1-3650.650 through 58.1-3650.684 added. Property tax exemptions. Grants property tax exemptions to the following organizations: Louisa County Library Foundation; Shenandoah Valley Community Residences, Inc.; Special Love, Inc.; Ccdarwoods Residential, Inc.; Windmore Poundation for the Arts; Rapidan Habitat for Humanity, Inc.: Purcellville Preservation Association; Save the Railroad Station, Inc.; Serve Inc.; Pamily and Child Services of Washington, D.C., Inc.; Bruton Park Home, Inc.; Colony Pines Residents' Association, Inc.; Crisis Pregnancy Center of Roanoke Valley, Inc.; The Menokin Foundation, Inc.: Serenity House Substance Abuse Recovery Program; Mid-Atlantic Teen Challenge, Inc.; Saddleer Home, Inc.; Chase City Community Services, Inc.; Loudoun Hospital Center; Richmond Metropolitan Habitat for Humanity, Inc.; Pamplin Foundation; Wayside Muscum of American History and Arts; Culpeper Cavalry Museum, Inc.; Birdsong Trust Fund; Wesley Agapt House, Inc.; Kent Gardens Recreational Club, Inc.; Iverson Properties, Inc.; Terjo Properties, Inc.; Winters Hill Properties. Inc.; Habitat for Humanity in the Roanoke Valley, Inc.; Family Life Services of Southern Virginia, Inc.; Cape Charles Historical Society, Inc.; Oxbow Human Services Consortium, Inc.; John Paul I Knights of Columbus; and E-TRON Systems, Inc., d/b/a Wildflour Breadmill. HB 44; CH. 751.
- § 58.1-3660.1 added. Property tax classification; certified stormwater management developments and property. Provides a separate classification for certified stormwater management developments and property for purposes of local property taxation. Such property may, by ordinance, be exempt or partially exempt from local taxation. Such developments and property are defined as real estate improvements constructed from permeable materials which are certified by the Department of Environmental Quality as being designed and constructed for the primary purpose of reducing stormwater runoff. HB 863; CH. 595/SB 179; CH. 581.



FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487

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DATE:_	
PILE APP	Man agent a series of the seri

Exhibition Building Museum and

Alministrative Offices

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

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

Each organization pursuant to desing the Commission the Revenue should be not a commission to the Revenue 15 or a commission the Revenue 15 or a commission to the Revenue 15 or	er of the Revenue as a requirement for rete all send notice of this requirement to each	ennially, commenci ntion of the exemp such organization L ation shall show th	o designation of the Board of Supervisors or ing on November 15, 2014, an application with a status of the property. The Commissioner of by not later than September 15 preceding the e ownership and usage of such property, and etention of such exemption is sought.
	COMPLETE AS LEGALLY APPROPRIATE		
Organization's Nam	Stone House Found	ation	
Organization's Feder	al Employer Identification No. (EIN):	Ceffel	
Contact Name:	Byron C. Smith	Phone N	tumber: 540 - 869 - 7102
Contact Title:	Director & Curator		h@newtownhistorycenter.org
Malling Address:	O. Box 143, Stephens	City VA	22655-0143
Frederick County Location Address:	5408 Main Street, S.	tephens Ci	ty VA 22655
Date Organization I	legan or Will Begin Operating in Frederick	County: 2	May 1990
the town of Step 2. What is the organic 3. How is the organiz We are funded 4. What activities ors In addition to or resources in th 5. Provide a detailed exemption (attach addition)	when SCity. It operates a museum can examine the calculation's federal tax designation (select one 501(c)(4) 501(c)(7)	led the Newtown Definition Other [specify Income, admis enhances Frederic programmine	sion fees, and retail sales. Sk County and its citizens? I; we work to preserve cultural
MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
74 A 03 A 146	5 5428 Main St. Stephens City	6 Nov. 1990	Exhibition Building /museum
74A63A 144	5420-5414 Main St. Stephens City	11 June 1992	Exhibition Building/Museum, Storage
74A 63 A 185		31 Oct. 1993	1

74A03 A 142

15 June 2001

5408 Main St. Stephens City

6. Select the category	of exemption under which	ch your organization qualifie	18:	
☐ Church or Religiou	s Body or Religious Organi	ization [provide supporting	documentation]	
☐ Non-Profit Cemete	iry			
☐ Library or Non-Pro	fit Institution of Learning			
☑ Museum				
Historic Preservation	oπ			
□ Park				
☐ Playground				
☐ Club, Scouts, or nat	tionally-known helpful org	ganization [specify]:		- 3-A-
☐ College Foundation	or Alumni Association			
☐ Recognized Farmin	g Association [specify]:			
☐ Veterans Association	on or Auxiliary of same [sp	pecify]:		
NOTE: A copy of your	most recent exempt IRS to	ax return and/or your latest	detailed financial s	tatements may be requested.
		who have the legal authorit		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO	The Common Country of the Country of
		P.O.Box 190		
inden A. Fravel	President		Y .	
	1	Stephens City, VA 22655		
Vickie S. Hollis	Vice President	4975 Main St.		
	The Trestagn	Stephens City, VA 22653		
AL CDL	T	215 Spanish Oak	l-	
Mary S. Dyke	Treasurer	Stephens City, VA 2203		
	2nd Vice Possil	3142 North Quincy St.		
inda C. Simmons	& Secretary	Arlington, VA22207		
	a secretary	Himgian, VMZZZO1	K	
	DEC	CLARATION AND SIGNAT	TURE	
6 bb 1				
igned by a member, partr company, or corporation to is to every material matte DECLARATION: I do s complete, and correct	a business entity such as a truner, executive officer, or other osign. It is a misdemeanor for (Code Va. Sec. 58.1-11) wear or affirm under penalty to the best of my knowledge	ust, partnership, limited liability r person specifically authorized or any person to willfully subscri or of perjury (1) that the informa	in writing by the trust be a return which is no atlan herein and in an the owner or a memb	, partnership, limited liability of believed to be true and correct y attachment(s) hereto are true, er, partner, executive officer, or
igned by a member, partr company, or corporation to is to every material matte DECLARATION: I do s complete, and correct other person specifica	a business entity such as a truner, executive officer, or other osign. It is a misdemeanor for (Code Va. Sec. 58.1-11) wear or affirm under penalty to the best of my knowledge	ust, partnership, limited liability in person specifically authorized or any person to willfully subscript of perjury (1) that the informate and belief, and (2) that I am the light this Application and represessing the light of the light o	in writing by the trust be a return which is no ation herein and in an the owner or a memble ent the organization of	partnership, limited liability of believed to be true and correct y attachment(s) hereto are true, er, partner, executive officer, or during the tax exemption
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signed by a member, partrompany, or corporation to sto every material matter DECLARATION: I do s complete, and correct other person specifical application process.	a business entity such as a truner, executive officer, or other osign. It is a misdemeanor for. (Code Va. Sec. 58.1-11) wear or affirm under penalty to the best of my knowledged of the company authorized in writing to series.	ust, partnership, limited liability r person specifically authorized or any person to willfully subscript of perjury (1) that the informate and belief, and (2) that I am to light this Application and representation	in writing by the trust be a return which is not all the owner or a member ent the organization of the country of the owner. Title: President,	partnership, limited liability of believed to be true and correct y attachment(s) hereto are true, er, partner, executive officer, or during the tax exemption

Map No.	Property Address	Date Acquired	Use of Property
74A 03 A 141	805 Fairfax St	22 June	Collections Storage and
	Stephens City	1998	Meeting Space/Labratory
74A03A77	5353 & 5357 Main Stephens City	12 Dec. 2001	Exhibition Building Museum Leased to Virginia Dept. of Historic Resources - Collections Store

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

DATE: FILE APPLICATION TRIENMEALLY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Each organi pursuant to o the Commiss the Revenue November 1	resignation of the General Assembly shall fill sioner of the Revenue as a requirement for a shall send notice of this requirement to ea	e triennially, commend retention of the exemp och such organization oplication shall show the	to designation of the Board of Supervisors or ling on November 15, 2014, an application with ot status of the property. The Commissioner of by not later than September 15 preceding the the ownership and usage of such property, and retention of such exemption is sought
	* * Complete as legally appropri		
Organization's N			
Organization's Fe	deral Employer Identification No. (EIN):		
Contact Name:	Winston King	Phone I	Number: 540-553-4785
Contact Title:	Area Manager		
Malling Address:	109 Boundary AVE		dking e Woodmen. Org
Frederick Count Location Addres	y a	DO MC.N.	The poor
Date Organizație	on Began or Will Begin Operating in Freder	ick County: 19	ol
1. What is the on	anization's purpose?	· · · · · · · · · · · · · · · · · · ·	
To protect or involvement as	ur Communities Admilles Arom mong our Monwarship to provide.	financal hardship free Sorumes po	our nerollers.
2. What is the org	anization's federal tax designation (select	one):	
₹ 501(c)(3)	□ 501(c)(4) □ 501(c)(6) □ 501(c)(7) 🗆 Other [specif	y):
3. How is the orga			
Nembers ponchase l	brancial products. A Idollar Dis Comps Match Junds Spant A the Compa	to the local Chapt	or for every member. The copperate
4. What activities	or services does the organization provide	that enhances Frederi	ck County and its citizens?
De provide a detail	ed list of all real property owned by the or	fre U.S Flows	BY poles. Will asked other examides.
exemption (<i>attach</i> WAP NO.	additional sheet, if necessary):	The state of the s	
WHE THE	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54E 8 :	3 3 109 Boundary AVE. Warchester var 22600	- 8/6/1974	botal Chapter building. Masting roots

	2.07(1010)	PAGE 2	MILIANEA	EIMI HOIY
6. Select the category	of exemption under wi	ilch your organization quali	fles:	
☐ Church or Religiou	s Body or Religious Orga	nization [provide supportin	g documentation]	
☐ Non-Profit Cemete	ery			
☐ Library or Non-Pro	fit Institution of Learning	3		
□ Museum				
☐ Historic Preservation	on			
☐ Park				
☐ Playground				
Club, Scouts, or nat	tionally-known helpful o	rganization [specify]: [Lba	than won Prika	<u> </u>
☐ College Foundation	or Alumni Association			
☐ Recognized Farming	g Association [specify]: _			
☐ Veterans Association	on or Auxiliary of same [s	specify]:		
		the state of the s	et detailed financia	i statements may be requested.
		who have the legal author	The second secon	
NAME	TITLE	MAILING ADDRESS		All the second s
Robert Nikols	president	105 Branch C+	1	
The Alleran				· ·
27 - 2 PE 2		Stephens City VPI 530 Roll bull Lan	+	
Daniel King	Manager / trustee	Front Royal M		wolking e Woodmin
	DE	CLARATION AND SIGN.	ATURE	N - + + + + + +
signed by a member, partn company, or corporation to as to every material matter DECLARATION: I do su complete, and correct	er, executive officer, or oth o sign. It is a misdemeanor, r. (Code Va. Sec. 58.1-11) wear or affirm under penal to the best of my knowled	er person specifically authorize for any person to willfully subsity of perjury (1) that the infange and belief, and (2) that I ambigue this Application and repr	ed in writing by the tru cribe a return which is mation herein and in a in the owner or a mem esent the organization	ration, this Application must be ust, partnership, limited liability not believed to be true and correct any attachment(s) hereto are true, ober, partner, executive officer, or a during the tax exemption
Signature	Print N	iame Sti Business	(e.g., Presider	nt, VP etc.) Date
	· · · · · · · · · · · · · · · · · · ·	* * * FOR OFFICE USE ONLY	4 2 4	
Date eceived:	☐ Copy sent to Rod Williams	on Initials:		Disposition: APPROVED
				☐ DENIED [Rev. 10/2014]



Frederick County Code Section 155-153(B):

FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue P.O. Box 552, Winchester VA 22604-0552 Phone: 540-665-5680 Fax: 540-667-6487

DATE:

FILE APPLICATION

TRIENNIALLY

www.fcva.us/cor • www.fcva.us/re

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Each organize pursuant to describe Commissed the Revenue November 15	ation which owns real property exempt from esignation of the General Assembly shall file to ioner of the Revenue as a requirement for re- shall send notice of this requirement to each on which such application is due. Such appli formation as the entity deems desirable, for the	mennially, commenc tention of the exemp I such organization i lication shall show th	ing on November 15, 2014, an application with status of the property. The Commissioner of the property of the proceeding the property and upone of the property.	th of
14€ :	* COMPLETE AS LEGALLY APPROPRIAT			
Organization's No				
Organization's Fed	leral Employer Identification No. (EIIV):			-
Contact Name:	Regina M. O'Brien	Phone N	lumber: 540-662-4564	
Contact Title:	Executive Director	Email: robi	rien-ydc@verizon.ne	6
Mailing Address:	3 Battaile Drive 1	Vindaster		1
Frederick Count Location Address	200	Winchester		1
Date Organizatio	n Began or Will Begin Operating in Frederick		ober 1992	\dashv
1. What is the orga	anization's purpose?			
	t of the YDC campus 15 ace to 8 youth organiza		to providing rent-tree	
	ınizatlen's federal tax designation (select on	e):		1
501(c)(3)	3 501(c)(4)	☐ Other [specify	1 :	7
3. How is the organ	nization funded?			
nainly through	gh donahins fundraising. Al.	so contribut	ans from the city ; convint	7
#> 'What activities o	or services does the organization provide the	Fanhances Frederic	le Consider and the state	-
100,00	O annually in rent-stip anti	re mare M	mille and former	1
Provide a details	ng Hurough use of the ac	noing out	aing pecial needs program	9
exemption (attach	d list of all real property owned by the organ additional sheet, if necessary):	nization for which it	is seeking a Frederick County tax	
MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY	
63A 110 B	3 PO BOX 3243 Wirldhester VA 22604		Youth organization offices and Programs	
3				8

A	FFLICATION	OR REAL PROPER PAGE 2	CITIAN EXEMP	HON
6. Select the category	of exemption under w	hich your organization qualifi	95:	* × ×
☐ Church or Religious	Body or Religious Org	anization [provide supporting	documentation]	
☐ Non-Profit Cemete	ry		Control Service Control	
☐ Library or Non-Prof	it Institution of Learnin	ng		
☐ Museum				
☐ Historic Preservation	n			
☐ Park				
☐ Playground				
Club, Scouts, or nat	ionally-known helpful	organization [specify]: 100	oth Develo	ement Ctr.
	or Alumni Association			
☐ Recognized Farming	Association [specify]:			
	n or Auxiliary of same	[specify]:		7.4
		S tax return and/or your lates	t detailed financial states	nents may be requested
	the state of the s	rs who have the legal authori		
NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
michael Lindsay	Prosident	PO Box 4549 Windyester VA 22604		
Ann Burk holder	Vice President	15 N. Cumeron S Winchester VA 22601		
Tum my Stevenson	Secretary	520 N. Pleasant Valley Road Willhoster VA 22601	á	
Kevin Sanzen bacher	Treasurer	231 E. Piccodilly St Suite 310 Winchester VA 22601		
4.	D	ECLARATION AND SIGNA	TURE	7 7 4 , 611
igned by a member, partnompany, or corporation to st to every material matter DECLARATION: I do su complete, and correct	er, executive officer, or oto o sign. It is a misdemeano. (Code Va. Sec. 58.1-11) wear or affirm under pend to the best of my knowle lly authorized in writing to	trust, partnership, limited liability ther person specifically authorized in for any person to willfully subscrafty of perjury (1) that the information and belief, and (2) that I am to sign this Application and representation and representat	in writing by the trust, particle a return which is not beliation herein and in any attathe owner or a member, parsent the organization during Title: President, VP etc.	nership, limited liability eved to be true and correct chment(s) hereto are true, tner, executive officer, or the tax exemption
Received:	Rod Williams	s on Initials: _		□ DENIED

[Rev. 10/2014]