



Finance Department
Cheryl B. Shiffler
Director

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TO: Board of Supervisors
FROM: Finance Committee
DATE: October 18, 2017
SUBJECT: Finance Committee Report and Recommendation

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, October 18, 2017 at 8:00 a.m. All members were present. Non-voting liaison Ellen Murphy was absent. Items 6 and 8 were approved under consent agenda. Items 9 and 10 require no action.

1. The FCPS Finance Director requests School Operating Fund and General Fund supplemental appropriations in the amount of \$997,264.55. This amount represents unspent FY 2017 funds to be spent on buses. Local funds are required. See attached memo, p. 4 – 5. The committee recommends approval.
2. The Parks and Recreation Director requests approval to apply for a VDOT Transportation Alternatives (TA) grant for FY19 and FY20 funding for the development of Phase I of the Abrams Creek Trail and the adoption of the Transportation Set-Aside Resolution of Support. The Parks and Recreation Commission has approved. See attached information, p. 6 – 10. The committee recommends approval (DeHaven – no).
3. The Commissioner of the Revenue requests a General Fund supplemental appropriation in the amount of \$11,466. This amount represents FY18 funds (salary and fringes) needed for a full time Data Collector (currently part time). The request has been forwarded by the HR Committee. Local funds are required. See attached memo, p. 11. The committee recommends approval.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$266,508. This amount represents FY18 funds needed to hire (\$113,652 salaries and fringes) and equip (\$152,856) three (3) full time Deputy I positions. The request has been forwarded by the Public

Finance Committee Report and Recommendations

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- Safety Committee. Local funds are required. See attached information, p. 12 – 42. The committee recommends approval (Lofton – no).
5. The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,173.40. This amount represents Sheriff's Sale proceeds in excess of revenue budgeted. No local funds required. See attached memo, p. 43. The committee recommends approval.
 6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,499.82. This amount represents reimbursements from the Treasury Department. No local funds required. See attached memo, p. 44 – 45.
 7. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$1,000,000. This amount represents funds needed to complete the Stephenson convenience site. Local funds are required. See attached memo, p. 46 – 47. The committee recommends approval.
 8. The Finance Director requests a General Fund supplemental appropriation in the amount of \$18,896.10. This amount represents unspent FY17 VJCCA funds to be returned to the state. See attached letter, p. 48 – 51.
 9. The committee continued discussion on the airplane tax rate. See attached information, p. 52 – 58. The committee requested continued discussion at the next committee meeting.
 10. The Finance Committee Chairman has provided FY 2019 budget priorities and the FY 2019 budget calendar is attached, see p. 59 – 61.

INFORMATION ONLY

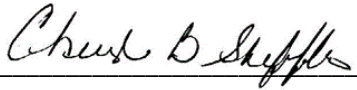
1. The Finance Director provides a Fund 10 Transfer Report for September 2017. See attached, p. 62.
2. The Finance Director provides financial statements ending September 30, 2017. See attached, p. 63 – 73.
3. The Finance Director provides an FY 2018 Fund Balance Report ending October 13, 2017. See attached, p. 74.

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Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Angela Rudolph
Jeffrey Boppe


By 

Cheryl B. Shiffler, Finance Director

Memorandum

DATE: October 9, 2017

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Patty D. Camery, FCPS Executive Director of Finance 

RE: FY 2018 Budget Item Resubmitted for Consideration by the Board of Supervisors

At the Finance Committee Meeting held on September 20, 2017, members requested additional information prior to considering the budget adjustment listed below. The two items are addressed on the attachment: buses purchased each year along with the replacement cycle as recommended by the Department of Education and the list of projects approved in the Capital Projects Fund for FY 2018.

Please include the following FY 2018 request on the agenda for the County Finance Committee meeting scheduled for October 18, 2017.

Budget Adjustments to the School Operating Fund

The School Board is requesting an FY 2018 budget adjustment to the School Operating Fund for \$997,264.55, which represents the FY 2017 unobligated surplus in the School Operating Fund. Approval of this request will provide funds to be spent on buses.

Attachment

cc: Dr. David T. Sovine, Superintendent
Kris Tierney, County Administrator

Frederick County Public Schools Bus Inventory

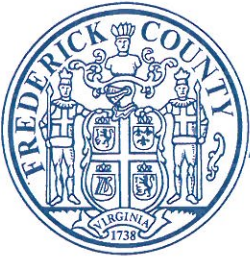
Virginia Department of Education's recommended life span of a bus is 15 years

Year Purchased	Number	
1993	10	} 80 of our 224 buses or 35% are over 15 yrs old
1994	1	
1995	8	
1996	7	
1997	1	
1998	19	
1999	3	
2000	2	
2001	10	
2002	19	
2003	3	} 224 total buses in fleet
2004	10	
2005	7	
2006	20	
2007	15	
2008	25	
2009	6	
2010	10	
2011	10	
2012	0	
2013	4	
2014	2	
2015	0	
2016	15	
2017	7	
2018	10	

FY 2018 Capital Projects Fund:

10 school buses/3 vehicles	\$ 1,217,500
Student and staff devices, projectors & expand WAN	\$ 595,091
Roof replacement- Redbud Run & NREP	\$ 741,940
Cooling tower replacement - Bass-Hoover	\$ 61,000
General maintenance - painting & repair - JWHS tennis court	\$ 192,256
Playground replacement - Armel & NREP	\$ 140,500
Replace PA systems - SHS & JWMS	\$ 100,000
Safety and security upgrade at middle schools	\$ 40,000
Total	<u>\$ 3,088,287</u>

prepared 9/29/17



MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director of Parks & Recreation *JR/AMT*
Date: October 11, 2107
Subject: Abrams Creek Trail Phase I Grant Resolution Request

The Parks and Recreation Commission has recommended applying for a VDOT Transportation Alternatives (TA) grant for the development of Phase I of the Abrams Creek Trail in the Redbud District. Grant applications are due November 1, 2017 for FY 19 and FY 20 funding. The TA is an 80% grant with a 20% local match requirement. The Commission is recommending adoption of the Transportation Set-Aside Resolution for the Abrams Creek Trail. The resolution commits Frederick County, “to provide a minimum 20 percent matching contribution for this project and any additional funds necessary to complete the project.”

The Abrams Creek Trail:

The Abrams Creek Trail is envisioned to provide a three mile recreation / transportation shared-use trail along Abrams Creek from near Senseny Road to Greenwood Road. A three phase approach to the project is intended to provide sections of approximately one mile with logical beginning and ending points. The grant application and funding request are for Phase I of the Abrams Creek Trail project. A map of the proposed Abrams Creek Trail, and the Phase I segment are attached (**Attachment 1**).

Funding:

The cost estimate for Phase I of the Abrams Creek Trail is \$988,900. The estimate is based on preliminary engineering provided by Greenway Engineering, with modifications based on subsequent survey work, creek crossing estimate update, and exit to Woodstock Lane addition. Additionally, an estimated \$60,000 is needed to include a trailhead parking area.

Parks and Recreation anticipates including the funding request in the FY19 budget.

Currently the Parks and Recreation Proffer account does not have sufficient funds to provide the amount needed for the 20% match and parking costs. As of 10/1/17 the funding outlook would be as follows:

:

- \$791,120 Grant Revenue

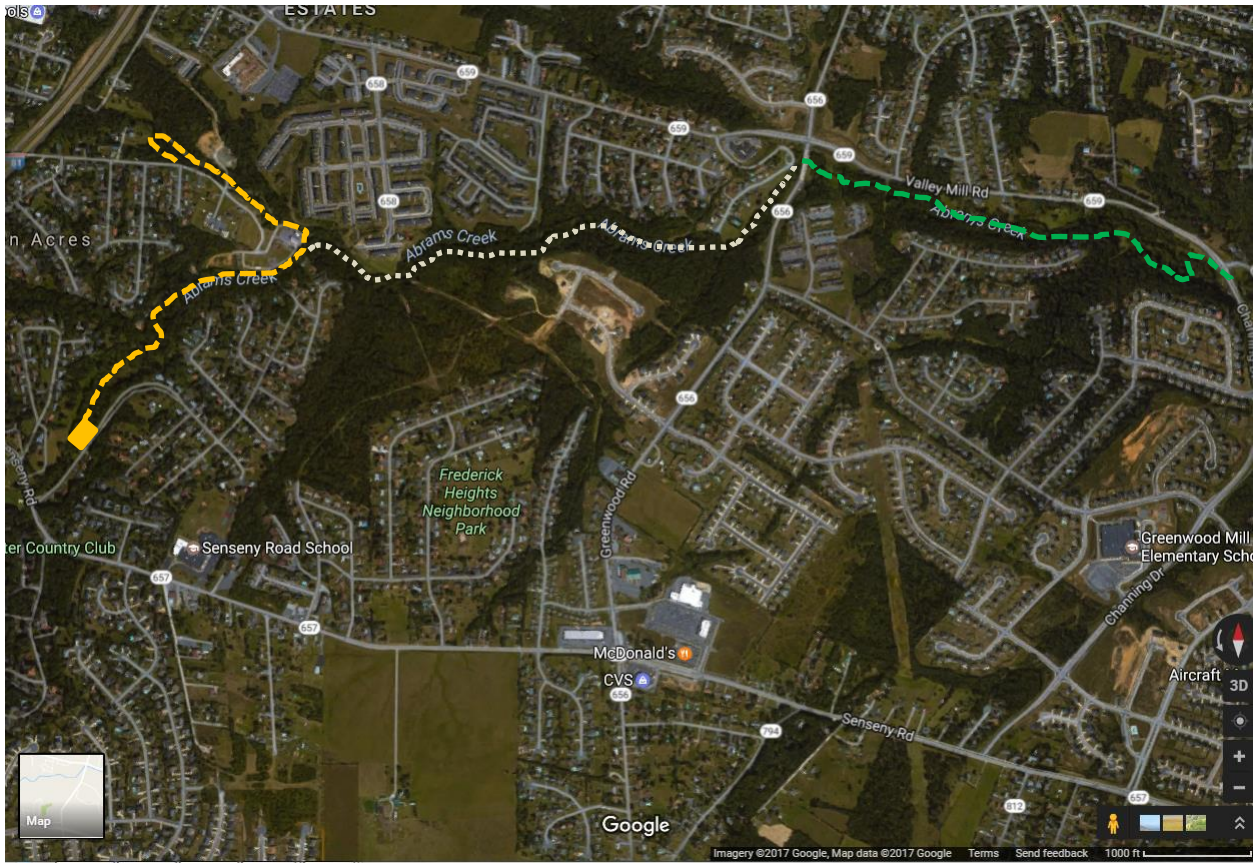
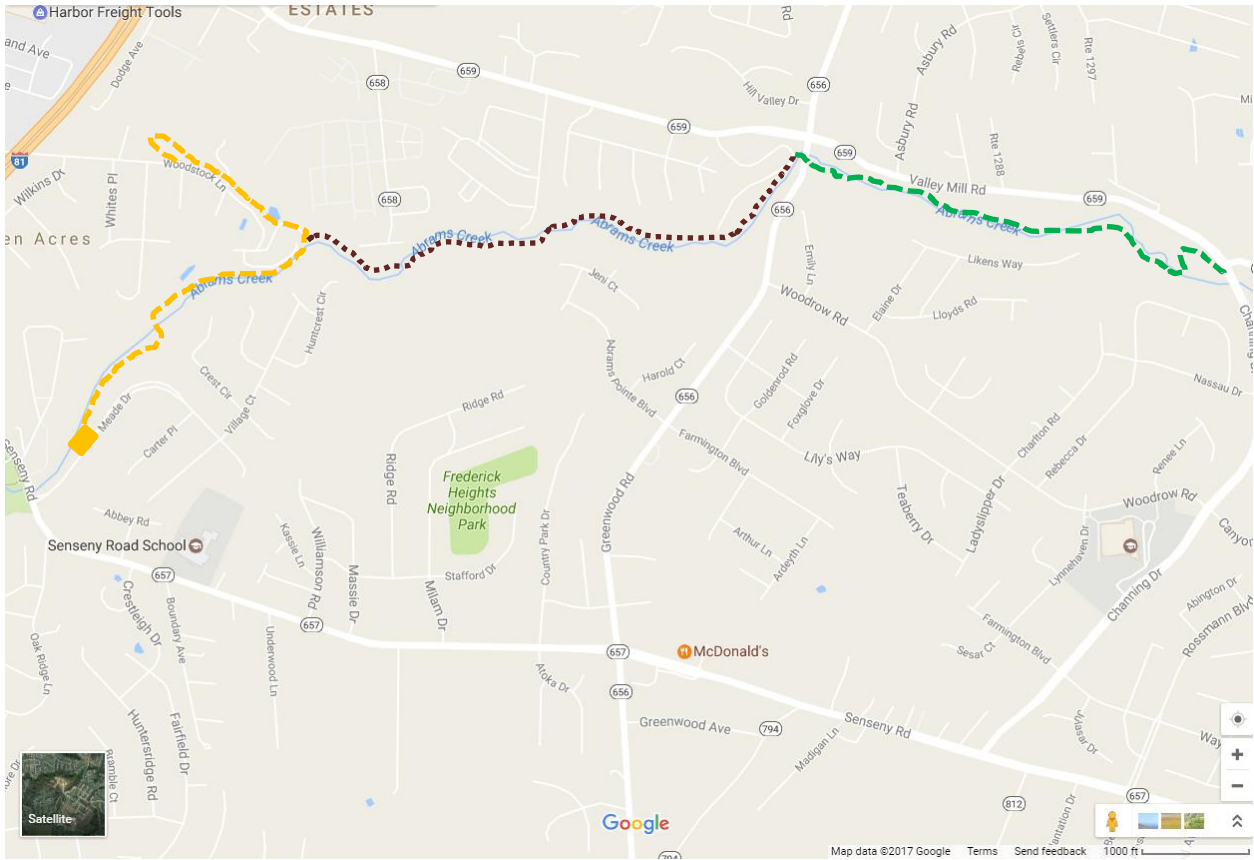
- \$120,225 Parks and Recreation Proffer funds
- \$137,555 Local Fund Balance

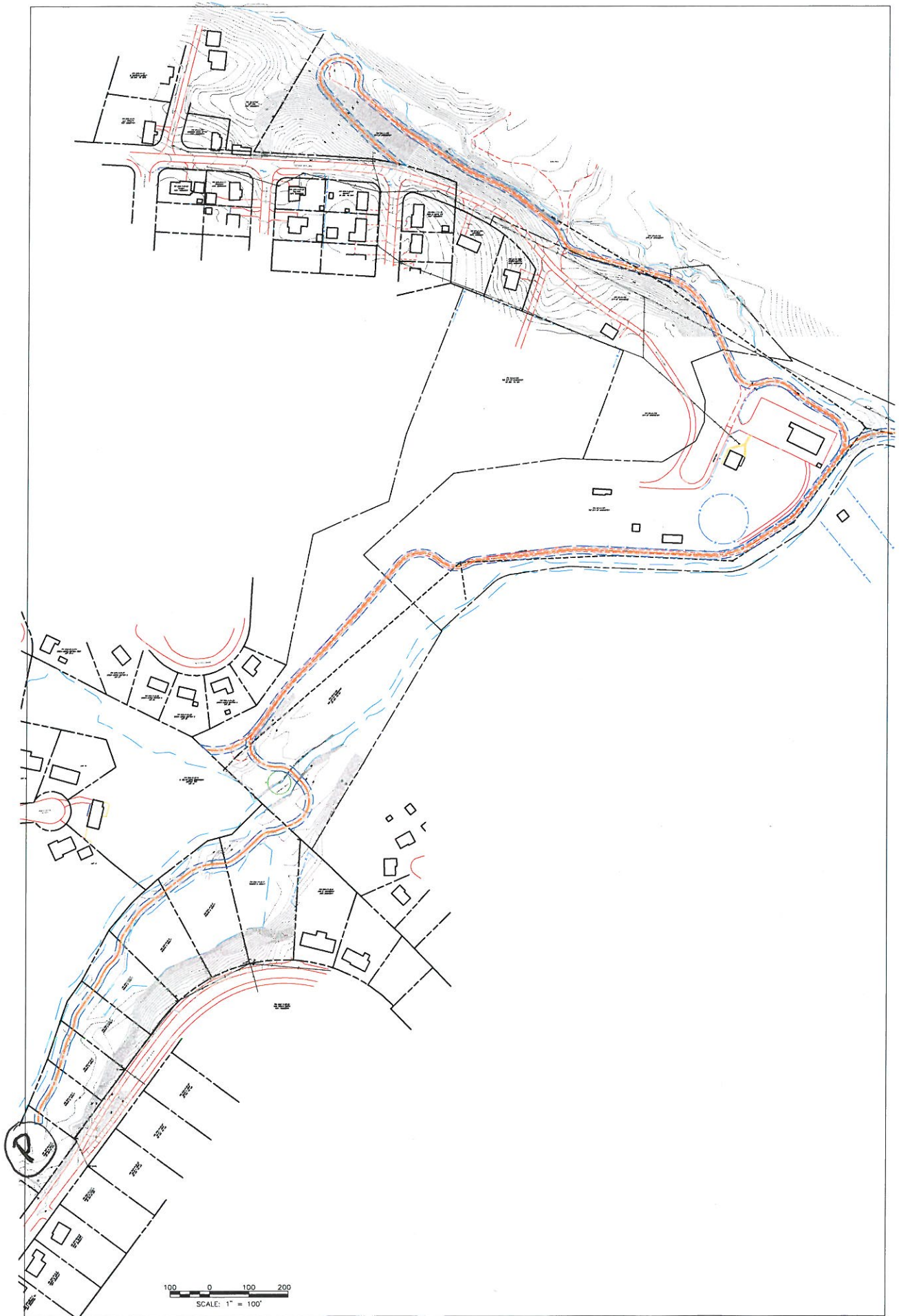
Action Requested:

Transportation Alternatives Set Aside Resolution of Support:

The VDOT Transportation Alternatives grant program requires the Board of Supervisors provide the attached resolution (**Attachment 2**) with the grant application. The Parks and Recreation Commission is recommending (7,0) adoption.

ABRAMS CREEK GREENWAY TRAIL 3 Phase Development Plan







Transportation Alternatives Set-Aside Resolution

Whereas, in accordance with the Commonwealth Transportation Board construction allocation procedures, it is necessary that a resolution be received from the sponsoring jurisdiction or agency requesting the Virginia Department of Transportation establish a Transportation Alternatives Set-Aside project to be administered by Frederick County, VA.

Now, Therefore, Be It Resolved, that Frederick County, VA, requests the Commonwealth Transportation Board to establish a project for the Abrams Creek Trail.

Be It Further Resolved, that Frederick County, VA hereby commits to provide a minimum 20 percent matching contribution for this project and any additional funds necessary to complete the project,

Be It Further Resolved, that Frederick County, VA hereby agrees to enter into a project administration agreement with the Virginia Department of Transportation and provide the necessary oversight to ensure the project is developed in accordance with all state and federal requirements for design, right of way acquisition, and construction of a federally funded transportation project,

Be It Further Resolved, that Frederick County, VA will be responsible for maintenance and operating costs of any improvement / facility constructed with Transportation Alternatives Set-Aside funds unless other arrangements have been made with the Department,

Be It Further Resolved, that if Frederick County, VA subsequently elects to cancel this project Frederick County, VA hereby agrees to reimburse the Virginia Department of Transportation for the total amount of costs expended by the Department through the date the Department is notified of such cancellation. Frederick County, VA also agrees to repay any funds previously reimbursed that are later deemed ineligible by the Federal Highway Administration.

Be It Further Resolved, that the Frederick County, VA Board of Supervisors hereby grants authority for the County Administrator to execute project agreements for any approved Transportation Alternatives Set-aside projects for the Abrams Creek Trail during Fiscal Year 2018-19, and 2019-2020.

Adopted this _____ day of _____, 20____
_____, Virginia

By: _____
Attest



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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ELLEN E. MURPHY
COMMISSIONER

Phone: 540-665-5681
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October 2, 2017

To: Frederick County Finance Committee
Cc: Cheryl Shiffler, Finance Director
Kris Tierney, County Administrator
Jane Anderson, Chief Deputy, COR

From: Ellen Murphy, Commissioner of the Revenue

RE: Move part-time data collector to full time status with benefits – new funds \$11,466

As Commissioner of the Revenue, one of my office's major duties is the assessment, reassessment and taxation of all real property in the county. These duties have increased exponentially over the last 22 years. In order to keep up with the growth that Frederick County is experiencing it is necessary to increase the number of trained personnel who can do the assessment and reassessment of all parcels.

We have been laboring with a dedicated and trained force to cover the 50,000 parcels but we are severely short by IAAO and other assessing standards (we have 1/16000 assessors) and they recommend (1/2500). Assessors make the final determination of values for each property while data collectors do the measuring, ask questions regarding rooms and baths and enter basic statistics on a property into our computer system.

We recently hired a part-time data collector who has proven to be very efficient and accurate in her work. This request is to move this data collector from part-time to full time payroll with full benefits. We do NOT want to lose her! Cost out of contingency to accomplish this from November 1, 2017 through the end of this fiscal year is \$11,466. We are moving funds of \$20,538 from various line items in my budget to a permanent position for this purpose. We shall strive to cut all spending in the department in order to make this change – although we did not have any surplus funds built into our original budget.

We are still trying to hire two part-time data collectors.

Your approval of an additional \$11,466 will be greatly appreciated.

Compensation Board Policy

Frederick County Sheriff's Office

2017

The Compensation Board uses staffing standards and a staffing methodology for allocation of new positions in Sheriff's offices.

- These staffing standards, recommended by the Virginia Sheriff's Association and approved by the Compensation Board, may not reflect all duties performed by the Sheriff. Positions needed for each office are based only upon the duties and workload measures identified specifically in the Staffing Standards. Many Sheriffs perform additional duties at their discretion or provide other services not required by state law.

- The number of Compensation Board-funded positions due in a specific Sheriff's office is based upon duties required by law to be performed by the Sheriff, or duties which nearly all Sheriffs perform.
- In determining the allocation of additional positions, the Compensation Board considers the following criteria:
 - ❖ The position (or positions) must be requested by the Sheriff as part of the Compensation Board's annual budget process.
 - ❖ The position requested must perform only statutorily prescribed duties for the Sheriff's Office.

- ❖ The Sheriff's office must have a personal computer, be connected to the city\county system, or have such systems scheduled for installation within 12 months.
- ❖ Funds and positions must be appropriated by the General Assembly.
- ❖ The Compensation Board will use the staffing methodology and workload criteria developed by the Virginia Sheriff's Association (VSA) to determine the appropriate level of Compensation Board-funded staff support for each office requesting additional positions.

- ❖ The Compensation Board shall determine the number of additional positions to be allocated to any one office based upon criteria 1-5, inclusive, and additional positions shall be allocated in the order of percentage of need, where offices with the highest percentage of need will receive positions first. The percentage of need is determined by calculation the percentage that the number of additional positions needed is to the total number of current positions.
- ❖ The Compensation Board uses U.S. Census data found at <http://www.census.gov/> or data provided by the Weldon Cooper Center for Public Service, University of Virginia, located at <http://www.coopercenter.org/demographics/>

The methodology used to determine appropriate staffing levels in each Sheriff's office was developed by the VSA and adopted by the Compensation Board.

Law Enforcement. One deputy per 1500 population, as set out in 15.2-1609.1, Code of Virginia. A minimum of five (5) deputies is allocated for any county where the sheriff provides the majority of law enforcement services, as set out in the Virginia Acts of Assembly (2010 Appropriation Act).

Court Services. The minimum number of deputies fixed for service of process is based upon a three (3) year average of papers received, to be served as follows:

- ❖ Six (6) papers served per hour in all cities and in counties with a population of 100,000 and above;
- ❖ Three (3) papers served per hour in counties with a population of 70,000 to 99,999;
- ❖ Two (2) papers served per hour in counties with less than 70,000 population and 1,750 hours per year of available time per deputy;
- ❖ Three (3) hours per in jurisdiction mental health transport; and
- ❖ Four (4) and ½ hours per out of jurisdiction mental health transport

Courtroom and Courthouse Security. The number of deputies fixed for courtroom and courthouse security is based upon **no more than:**

- ❖ Two (2) deputies in a circuit court;
- ❖ One (1) deputy in general court; and
- ❖ One (1) deputy in juvenile and domestic relations court.

Surrounding County Stats

			Law Enforcement (1:1500)					Court Services																
RANK	FIPS	LOCALITY	2016 FINAL POPULATION	FY17 ADJ LE HAVE	ADD'L LE DUE	FY18 ADJ LE HAVE	NEW LE REQ FOR FY18	CY16 CIRCUIT CT DAYS	CY16 GD COURT DAYS	CY16 JDR COURT DAYS	CY16 PAPERS RECEIVED (3 YR AVG)	CY16 MENTAL HEALTH TRIPS IN JURIS	CY16 MENTAL HEALTH TRIPS OUT OF JURIS	CY16 TOTAL HOURS	FY17 ADJ CS HAVE	TOTAL ADD'L CS DUE	FY18 ADJ CS TOTAL	TOTAL FY18 CS+LE	FY18 ADJ LE+CS HAVE	FY18 ADD'L CS+LE DUE	% OF NEED	NEW CS REQ FOR FY18		
1	087	Henrico Co.	321,233	0.00	0.00	0.00	0	1,190	1,215	1,128	123,338	84	427	64,625	22.25	14.68	22.25	25.00	22.25	14.68	65.96%	0		
2	107	Loudoun Co.	385,327	169.00	87.90	172.00	70	948	729	426	48,619	199	162	35,458	13.28	6.99	13.28	186.00	185.28	91.89	49.59%	0		
3	840	Winchester	27,531	0.00	0.00	0.00	0	160	390	429	16,977	22	61	12,282	5.00	2.02	5.00	5.00	5.00	2.02	40.37%	2		
4	630	Fredericksburg	27,025	0.00	0.00	0.00	0	510	245	365	59,439	128	64	23,619	9.00	4.50	10.00	10.00	10.00	3.50	34.96%	4		
5	093	Isle of Wight Co.	37,074	22.42	2.28	22.42	1	97	149	93	12,000	0	30	9,623	1.00	4.50	1.00	25.00	23.42	6.78	28.92%	1		
6	520	Bristol	17,669	0.00	0.00	0.00	0	258	173	258	9,375	56	34	9,460	4.19	1.21	4.19	5.00	4.19	1.21	28.91%	1		
7	127	New Kent Co.	20,895	11.00	2.90	11.00	3	78	65	46	8,443	8	35	6,539	3.00	0.74	3.00	14.00	14.00	3.64	25.98%	0		
8	099	King George Co.	24,724	14.00	2.50	14.00	2	136	58	110	9,265	0	47	8,364	3.00	1.78	3.00	17.00	17.00	4.28	25.17%	2		
9	069	Frederick Co.	83,998	46.21	9.79	46.21	9	236	250	250	26,075	318	75	17,759	7.00	3.15	7.00	54.00	53.21	12.94	24.31%	2		

Investigator assignments as of August 2017

Investigator Bursey: General investigations, i.e. property crimes and crimes against persons.

Investigator Davis: Conducts forensic exams on computer and cellular devices.

Investigator Hipple: Crimes against children and sex offenses.

Investigator Nail: General investigations, i.e. property crimes and crimes against persons.

Investigator Hawkins: Prostitution, child solicitation and human trafficking.

Investigator Smoke: Property Crimes.

Investigator Killian: ICAC. Internet crimes against children.

Investigator Streit: General investigations, i.e. property crimes and crimes against persons.

Investigator Swartz: Forensic specialist for crime scenes.

Investigator Varnau: Fraud and financial investigator.

Investigator Hazelwood: Fraud and Financial investigations as well as computer based crime investigations.

Investigator Beauvais: Sex offenses and crimes against the elderly.

Investigator Culp: Polygraph examiner and background investigations.

Investigator Ellinger: Cigarette trafficking investigations.

Investigations continued....

- Investigations Case Assignments
 - 2017 (01/01/2017 – 09/15/2017) = 230
 - 2016 (01/01/2016 – 09/15/2016) = 245
- Department of Social Services referrals as of August 2017 = 278

Frederick County Sheriff's Office Civil Report

Transports	Count	Miles	Man Hours	Average Count Per Month
Jan 1, 2017 to July 31, 2017	344	37,788	1,770	49.14
Jan 1, 2016 to Dec 31, 2016	557	72,720	3,223	46.42
Extradition				
Jan 1, 2017 to July 31, 2017	41	6,461	394	5.86
Jan 1, 2016 to Dec 31, 2016	94	17,981	944	7.83
TDO				
Jan 1, 2017 to July 31, 2017	48	13,239	502	6.86
Jan 1, 2016 to Dec 31, 2016	75	20,478	808	6.25
Civil Papers				
Jan 1, 2017 to July 31, 2017	9,761			1394.43
Jan 1, 2016 to Dec 31, 2016	17,427			1452.25

Court Report

General District Court Caseload

	<u>Time frame</u>	<u>Total</u>
Frederick County	2016	21,439
	2017 to June	9,244

Juvenile & Domestic Relations Court Caseload

	<u>Time frame</u>	<u>Total</u>
Frederick County	2016	4,925
	2017 to April	1,576

Circuit Court Caseload

	<u>Time frame</u>	<u>Total</u>
Frederick County	2016	4,787
	2017 to June	2,082

Man Hours for court 13,312 hours

Lock up - Inmates

	<u>Time frame</u>	<u>Total</u>
Frederick County	2016	2777
	2017 to July	1607

Man hours for lock up 2,100 hours

Staffing for Court Security and Civil Process

Full Time Employees- 12 Total

Part Time Employees- 6 Total

YELLOW INDICATES COMPBOARD FUNDED totaling \$500,648

Deputy Nicholson

Deputy Embrey

Deputy Shenk

Deputy Sardelis

Deputy Dean

Deputy Bingaman

Deputy Cheshire

Deputy Saville

Deputy Alger

Deputy Cameron

Deputy Lambert

Deputy Sampson

Deputy Sargent

Deputy Clark

Deputy Gano

Deputy Locke

Deputy Tokach

Deputy Bush

Civil Process and Court Security has two Deputies on call 365 days a year for TDO transports.

Daily assignments are determined by what courts are in session that day and what transport need to be done. We have one deputy assigned to the finger printing area to do fingerprinting from the 3 different courts that are in session and to finger print Frederick County citizens

That same deputy is also assigned to check on the inmates in the holding cells. On days that we have 30 to 50 inmates we assign 1 additional deputy.

The Honorable Judge Athey (Chief Judge) for this district requires that we have the below number of bailiffs for the below listed courts.

Circuit Court-3

General District Court-2

Juvenile Court-2

On most days we have 2 Juvenile Courts and 2 General District Courts in Session.

We have 1 or 2 Circuit Courts in session every day.

Deputy Lambert is assigned to the Drug Court which keeps him very active in that role and reduces his time to our division.

Deputy Cameron is the administrator of Project Life Saver and goes to the client's house to check on the device and to replace batteries.

Deputy Cameron also meets with new clients and enrolls them into the program. Deputy Cameron is also assisted by Deputy Lambert and Deputy Alger. These deputies are called out when one of the clients wanders off.

We try to have at least 4 deputies assigned to serve civil papers every day.

Cost of a New Officer

- **Deputy I** – Level 5 – Salary \$38,174.00 plus fringe \$18,651.48 = \$56,825.48 (full year). (If hire date, 11/1/17 – need 8 months of funding – salary \$25,449.33 plus fringe \$12,434.32 = \$37,883.65)
- **Deputy II** – Level 6 – Salary \$41,909.00 plus fringe \$19,421.64 = \$61,330.64 (full year). (If hire date, 11/1/17 – need 8 months of funding – salary \$27,939.33 plus fringe \$12,947.76 = \$40,887.09)
- **Investigator** – Level 8 – Salary \$51,971.00 plus fringe \$21,496.42 = \$73,467.42 (full year). (If hire date, 11/1/17 – need 8 months of funding – salary - \$34,647.33 plus fringe \$14,330.95 = \$48,978.28)

Cost to Equip a New Officer (approximate)

- Vehicle: \$28,800
- Vehicle setup: \$17,635
- Uniforms: \$1,682
- Police Supplies: \$1,546
- Taser Training: \$1,200
- Academy membership: \$89
 - TOTAL: \$50,952



A new hire is in the academy for 20 weeks and in field training for 13 weeks for a total of 33 weeks.

Therefore they are not on their own until 8 months 1 week after they are hired. A Virginia certified hire typically takes about 30 -45 days to be on their own because they only need to go through field training.

Law Enforcement Positions

1 to 1500 (1 LE position to 1500 people)

	1,500								
Population	83998								
Law Enforcement positions	47	current LE positions							
LE due	56.00	Pop divided by 1500							
Additional due	9.00	due minus currently funded LE positions							
Ratio	1,787.19	Population divided by current LE Positions							

Locality: 069	Pop	83,998.00							
Court Services Positions			<u>Formulas</u>		<u>New Staffing Standards</u>				
Papers	2014	2,015	2016	AVG	<u>Process Hours = Total Papers divided by:</u>				
Subpeona	10253	10,393	9286	9,977	1) All cities - divide by 6				
Jury	0	-	0	0	Pop greater 100,000 - divide by 5				
Crim	7767	7,619	7519	7,635	Pop less than 99,999 - divide by 3				
Dmv	257	158	204	206	Pop less than 70,000 - divide by 2				
levies	27	23	10	20	Pop less than 10000 - divide by 1.5				
other	8496	8,015	8199	8,237					
Total Papers	26,800	26,208	25218	26,075					
Process Hours	<u>Divide by</u>		3	8,692					
Mental In	Multiply by	3.00	318	954	2) Mental health -IN (trips x 3)				
Mental Out	Multiply by	4.50	75	338	Mental health -OUT (trips x 4.5)				
Total Mental Hours				1,292					
Court Hours									
CC	Multiply by	16.00	236.00	3,776	3) Circuit Court Days x 16				
GD	Multiply by	8.00	250.00	2,000	GD days x 8				
JDR	Multiply by	8.00	250.00	2,000	JDR days x 8				
Courts Hours				7,776					
Travel Hours (Total Court Hours)				17,759	4) Process hrs + Court Hrs + Total Mental				
Number of CS Positions				7.00	5) number perm positions				
Need Positions				10.15	Travel Hours (Total Court hours) divided by				
ADD				3.15	6) 1750				
Need Percent				32 ^{0.45}	7) Need positions minus Number of pos				
					ADD/Number of				
					8) positions				

TOTAL POSITIONS		<u>Formulas</u>									
Total Current Positions		54.00	LE + CS								
Need Positions		66.15	CS Need + LE Due								
Total Current Positions ADD		12.15	Need minus Current Positions								
ADJ		12.15	Need minus Current Positions								
Need %		22.49%	ADJ divided by Current LE + CS Positions								

§ 53.1-120

Sheriff to provide for courthouse and courtroom security; designation of deputies for such purpose; assessment

A. Each sheriff shall ensure that the courthouses and courtrooms within his jurisdiction are secure from violence and disruption and shall designate deputies for this purpose. A list of such designations shall be forwarded to the Director of the Department of Criminal Justice Services.

B. The chief circuit court judge, the chief general district court judge and the chief juvenile and domestic relations district court judge shall be responsible by agreement with the sheriff of the jurisdiction for the designation of courtroom security deputies for their respective courts. If the respective chief judges and sheriff are unable to agree on the number, type and working schedules of courtroom security deputies for the court, the matter shall be referred to the Compensation Board for resolution in accordance with existing budgeted funds and personnel.

C. The sheriff shall have the sole responsibility for the identity of the deputies designated for courtroom security.

D. Any county or city, through its governing body, may assess a sum not in excess of \$ 10 as part of the costs in each criminal or traffic case in its district or circuit court in which the defendant is convicted of a violation of any statute or ordinance. If a town provides court facilities for a county, the governing body of the county shall return to the town a portion of the assessments collected based on the number of criminal and traffic cases originating and heard in the town. The imposition of such assessment shall be by ordinance of the governing body that may provide for different sums in the circuit courts and district courts. The assessment shall be collected by the clerk of the court in which the case is heard, remitted to the treasurer of the appropriate county or city and held by such treasurer to be appropriated by the governing body to the sheriff's office. The assessment shall be used solely for the funding of courthouse security personnel, and, if requested by the sheriff, equipment and other personal property used in connection with courthouse security.

CFS Counts

Frederick County Sheriff's Office Number of Calls for Service Per Day Total Between 250 and 299

Prepared 9/19/2017 8:20:07AM

9/14/2017	263
9/8/2017	252
9/7/2017	265
9/1/2017	289
8/24/2017	275
8/18/2017	283
8/16/2017	260
8/9/2017	262
8/8/2017	276
8/2/2017	266
7/1/2017	253
6/23/2017	252
6/5/2017	257
5/26/2017	290
5/22/2017	253
5/17/2017	251
4/20/2017	289
3/29/2017	268
2/27/2017	257
2/21/2017	254
2/8/2017	252
1/27/2017	261
1/26/2017	259
1/25/2017	273
12/28/2016	253
12/27/2016	252
12/16/2016	257
12/9/2016	277
11/8/2016	262
11/2/2016	259
10/31/2016	257
9/23/2016	274
9/22/2016	268
9/21/2016	271
Total Found	34

Frederick County Sheriff's Office Number of Calls for Service Per Day Total 300 or Greater

Prepared 9/19/2017 8:19:49AM

9/6/2017	325
9/5/2017	304
8/28/2017	309
8/17/2017	307
Total Found	4

Calls For Service 01/01/2016 – 09/15/2016	52,408
01/01/2017 – 09/15/2017	53,083

WORKING TITLE: **STATE POLICE TROOPER**
ROLE TITLE: **LAW ENFORCEMENT OFFICER II**
POSITION #69072 STARTING SALARY **\$44,290**

The Virginia Department of State Police is recruiting for qualified applicants for the position of State Police Trooper. **EARN WHILE YOU LEARN.** Qualified candidates accepted to the Training Academy will be paid a salary of \$44,290. In addition, candidates will receive benefits including life insurance, health insurance, sick leave, and paid vacation. Twelve months following graduation from the State Police Academy, the annual salary will increase to \$48,719. Upon graduation, candidates are supplied all equipment and uniforms, including a take home car. Candidates are also eligible, with tenure, for promotional and career progression opportunities including the opportunity to serve in many exciting specialty positions across the Commonwealth of Virginia.

The duties include but are not limited to: enforcing the laws of the Commonwealth of Virginia; investigating criminal and traffic offenses; effecting arrests; communicating effectively both orally and in writing; testifying in court; safely operating a law enforcement vehicle; effectively interviewing individuals; performing lifesaving functions; safely and effectively utilizing firearms; performing effective searches of people and property; and reading and comprehending a variety of legal and administrative documents.

The minimum qualifications for State Trooper are:

- APPLICANTS MUST BE RESIDENTS IN A STATE EAST OF THE MISSISSIPPI WITHIN THE CONTINENTAL UNITED STATES
- MILITARY APPLICANTS MUST LIVE IN OR HOME OF RECORD MUST BE IN ONE OF THE STATES EAST OF THE MISSISSIPPI
- must be at least 21 years of age on date of hire
- must be a high school graduate or have a GED
- college coursework and/or related experience PREFERRED
- must be a United States citizen on day of testing
- must be of good character and reputation as established by a background investigation to include but not limited to: a polygraph examination, educational achievements, prior work experience, character and reputation, credit history and police record
- must be in possession of a valid driver's license and a good driving record
- must be willing to relocate anywhere in the state based on department needs
- must be willing to travel at your own expense to Virginia State Police Headquarters located at 7700 Midlothian Turnpike, North Chesterfield, VA 23235 to complete testing throughout the pre-employment process and while in a training status
- must possess at least 20/20 binocular vision, corrected or uncorrected, and if uncorrected visual acuity is 20/100 or better binocular and 20/200 or better in worse eye
- meet minimum requirements for color vision test with or without corrected lens(es)
- must be capable of hearing normal frequencies of 500, 1000, 2000, and 3000 hertz at a pure tone level of 25 decibels or less and no greater than a 45 decibels at 4000 and 6000 hertz when checked by the Audiometer Test
- weight must be in proportion to height [see chart](#)
- must be willing to work rotating shifts and weekends
- must successfully pass all pre-employment testing
- must be in compliance with the department's [tattoo and body modification policies](#)

Overtime comparison

- Jan 16 – Sept 16 = \$399,484.24
-
- Jan 17 – Sept 17 = \$426,018.48

Special Operations

The Special Operations Division is comprised of the following;

- Special Weapons And Tactics Team
- Search & Rescue
- Project Lifesaver
- Dive Team
- ATV Patrol
- Bike Patrol
- Community Response Team
- Civil Disturbance team
 - This division consist of a number of highly proactive deputies which support both the Patrol Division and the Criminal Investigation Division. Deputies working in these units are specially trained in the following areas:
 - Tactical responses to critical incidents
- Direct support to both Divisions in the apprehension of career criminals and violent All assignments under the Special Operations Division are considered unique and fall outside the realm of normal patrol duties. Each requires a high degree of team camaraderie and discipline. All officers working in the Special Operations Division receive specialized training and develop a high level of proficiency and expertise for their particular assignment.

SEARCH & RESUCE

Search and Rescue Team

Year	Number of call outs	Hours of searching and response	Reason for call out
2015	11	45.5 hours	Missing persons
2016	6	102.5 hours	Missing person(s) Injured hiker Lost hiker Lost juvenile hikers Missing/Homicide
2017	10	36.5 hours	Missing persons Aircraft Accident in Hardy Co.

Note: Missing persons includes persons missing with medical or mental health reasons.

The average manpower on each search is 20 to 25 team members.

DIVE TEAM

Dive Team Call Outs

<u>Year</u>	<u>No. of calls</u>	<u>Hours and Reason</u>
2017	1	8 days searching for missing person presumed deceased.
2016	2	10 hours evidence recovery from burglary of business records and search for save 7 hours drowning mutual Aid Shenandoah County
2015	3	2 days missing person and body recovery Shenandoah River Frederick County resident in Clarke County. 6 hours Missing person search Mutual Aid Shenandoah County 2 hours vehicle recovery from Opequon Creek Low water Bridge.
2014	5	2 days evidence search underwater for Homicide in Warren County 30 hours missing person search, Body and Vehicle recovery <u>Opequon Creek</u> 6 hours water intake inspection for Town of Berryville on Shenandoah River 10 hours Search and Recovery of evidence for U.S. Fish and Wildlife Service in Frederick County

DIVE TEAM CONTINUED

Training required for each diver

Basic Open Water Scuba certification, Advanced open water (diving between 60 and 130 feet)

Rescue Diver, Emergency Oxygen Provider, CPR/Basic First Aid, Full Face mask Certification

Dry Suit Certification, Virginia Boat Operators Course, Emergency Response Diving International Technician I.

Totaling: 176 Hours of classroom Training, pool diving and open water check off for each diver.

Divers also conduct training once a pay period to maintain diving proficiency and also get required diving time in to complete certified training that is required above.

Divers also attend training provided by the Port of Virginia at the Virginia Public Safety Divers Conference covering numerous public safety diving training topics in class and also pool diving sessions.



Colonel W. S. (Steve) Flaherty
Superintendent
(804) 674-2000

COMMONWEALTH of VIRGINIA
DEPARTMENT OF STATE POLICE

Lt. Col. Tracy S. Russillo
Deputy Superintendent

P. O. BOX 27472, RICHMOND, VA 23261-7472

August 25, 2017

Mr. John Jones
Executive Director
Virginia State Sheriffs' Association
701 E. Franklin Street, Suite 706
Richmond, Virginia 23219

Dear John:

Law enforcement agencies nationwide are struggling to attract and retain a highly qualified sworn workforce. We all now compete for a shrinking pool of viable law enforcement candidates. The time it takes to recruit, screen, hire, and train new officers makes it very difficult for law enforcement agencies of all sizes to fill vacancies and avert the negative effects of attrition.

The Virginia State Police has recently conducted an extensive evaluation of its recruitment and hiring practices in an effort to identify opportunities to attract the most qualified candidates to our organization. Several new strategies have been implemented and others are being evaluated.

As a part of this new strategy, the Virginia State Police will begin recruiting for its first lateral entry school in September. The decision to pursue this strategy has not been made lightly as we realize it may have an impact on some of your organizations. We do not intend for this program to replace our normal recruiting and basic training process. Rather, we hope to quickly replace some of the valuable experience we have lost the last several years so we can continue to fulfill our core mission and provide the support services you have come to expect.

Sincerely,

Superintendent

WSF/MDH/w

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

To : Cheryl Shiffler, Director of Finance
From : Sheriff Lenny Millholland
Subject : Appropriation of Funds
Date : October 11, 2017

We are requesting the funds received and deposited in the revenue line 3010-015120-0007 (1014) in the amount of \$11,173.40 be appropriated as follows:

-015020-

3102-8005-000-000 - \$11,173.40

This amount represents proceeds from the Sheriff Sale held on September 27, 2017.

Thank you.

LWM/adl

\$10,000 b
Budgeted Revenue

FREDERICK COUNTY SHERIFFS OFFICE	01-03	585
CIVIL FEES		68-251/514
540-662-6168		06
1080 COVERSTONE DR		
WINCHESTER, VA 22602	Oct 11, 2017	Date
Pay to the Order of	Treasurer of Frederick County	\$ 21,173.40
	Twenty one thousand one hundred seventy three dollars	40/100
BANK of CLARKE COUNTY		Security Features Details on Back
202 NORTH LOUDOUN ST., WINCHESTER, VA 22601		
For Sheriff's Office Proceeds from Sale	Angela [Signature]	MP
0514025184 14 514 130 0585		

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



To : Cheryl Shiffler, Director of Finance
From : Sheriff Lenny Millholland
Subject : Reimbursements - Appropriation
Date : September 20, 2017

Frederick County Sheriff's Office has received reimbursements from the Treasury Department totaling \$4,499.82. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines in the listed amount:

\$1595.34 – overtime paid out for case – 3102-1005-000-000

\$2904.48 – Computer software used in computer forensics to analyze data –
3102-5401-000-000

Thank you.

LWM/adl

C.S. 9/18/17



Revised 12/98

The Department of the Treasury
LOCAL, COUNTY, AND STATE LAW ENFORCEMENT AGENCY
REQUEST FOR REIMBURSEMENT OF JOINT OPERATIONS EXPENSES

TO: _____ ATF _____ CUSTOMS _____ X IRS _____ SECRET SERVICE
OCDETF CASE _____ YES _____ NO
OCDETF CASE # _____
NAME OF AGENCY: Frederick County Sheriff's Office TAX ID NUMBER: 546001290
ADDRESS: 1080 Coverstone Drive Winchester, VA 22602
CONTACT PERSON: Aleck Beeman TELEPHONE NO: (540) 504-6508

DATES FOR WHICH THE REIMBURSEMENT IS REQUESTED: FROM: 05/01/17 TO: 08/28/17

OVERTIME EXPENSES

Table with 5 columns: NAME OF OFFICER, TITLE, HOURS WORKED, HOURLY RATE, TOTAL. Includes handwritten entry for '1005-000-000 OT'.

TOTAL OVERTIME AMOUNT REQUESTED \$1,595.34

TOTAL NUMBER OF REGULAR HOURS WORKED DURING THIS BILLING PERIOD(S) ON CASES WHICH OVERTIME WAS REQUESTED BY THE OFFICERS LISTED ABOVE. 30.81 HOURS

OTHER EXPENSES

Table with 2 columns: PURPOSE AND OR TYPE OF EXPENSE, TOTAL. Includes handwritten entry for '5401-000'.

certify that the information provided above is accurate and represents actual costs incurred by this agency

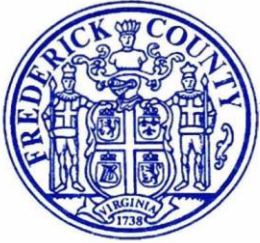
Aleck Beeman Captain 08/25/2017

(Requesting Agency) NAME TITLE SIGNATURE DATE

TREASURY AGENT REVIEW SIGNATURE DATE

EOAF APPROVAL DATE EOAF APPROVAL DATE

NOTE: OCDETF CASES - A COPY OF THIS DOCUMENT SHALL BE SENT TO THE AGENCY CORE CITY COORDINATOR



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance

FROM: Joe C. Wilder, Director of Public Works *JCW*

SUBJECT: Supplemental Appropriation Requests –
New Stephenson Convenience Site Project

DATE: October 13, 2017

On Wednesday, October 11, 2017, bids were received for the subject project. The following is a summary of the bids that were received.

Kee Construction Company	\$1,221,294.00
Panhandle Builders & Excavating	\$1,239,000.00
Perry Engineering Company, Inc.	\$1,259,257.00

All of the bids were greater than originally expected. However, due to the time constraints related to the closing of the Clearbrook Convenience Center by the end of the year, we need to move forward with the project. Therefore, we want to accept the low bid from Kee Construction Company in the amount of \$1,221,294.00.

We currently have \$485,970.06 in line item 10-4203-8900 for this project. Along with all the work related to this contract, staff also has to move all the equipment over from the Clearbrook Convenience Center (i.e., compactor units, hoppers, light poles, buildings, fences, replace one unit, etc.) We also have to relocate some utilities and run new electric service into the site. All of these costs amount to about \$200,000.00. We have also anticipated some contingencies within this request in case any other issues arise during construction of 5%.

Therefore, we are requesting a supplemental appropriation in the amount of \$1,000,000.00 to be placed in line item 10-4203-8900 to complete the Stephenson Convenience site. We anticipate having the new site operational by July 1, 2018.

October 13, 2017

We request this item to be placed on the October 18, 2017 Finance Committee Meeting for discussion and consideration.

If you have any questions, please feel free to contact me.

JCW/kco

Attachments: as stated

cc: Kris Tierney, County Administrator
Jay Tibbs, Deputy County Administrator
Sharon Kibler, Assistant Finance Director
file



FREDERICK COUNTY
 OCT 03 2017
 FINANCE DEPARTMENT

COMMONWEALTH OF VIRGINIA

Andrew K. Block, Jr.
 Director

Department of Juvenile Justice

September 12, 2017

Mark LeGrys, VJCCA Plan Contact
 Supervisor
 26 Rouss Ave.
 Winchester, VA 22601



Dear Mr. LeGrys:

The VJCCA FY17 end of the year financial certification form for your locality has been received and the expenditure report has been reviewed. According to the report, Frederick/Winchester/Clarke expended \$109,461.90 of its total approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Required Maintenance of Effort:	\$0.00		
State Funds Expended:	\$109,461.90	State Funds Provided to the Locality:	\$128,358.00
Additional Local Funds:	\$0.00		-\$109,461.90

TOTAL EXPENDITURES:	\$109,461.90	OWED TO THE STATE:	\$18,896.10

State funds in the amount of \$128,358.00 were provided to the locality. **Because the state funds were not totally expended, we request that the balance of \$18,896.10 be returned to the state.** Please make your check payable to **Treasurer, Commonwealth of Virginia** and mail it to:

Department of Juvenile Justice
 c/o Petty Cash Cashier
 PO Box 1110
 Richmond, VA 23218-1110

Additional funds for FY18 may not be released to your locality until the FY17 unexpended funds are returned. We thank you for the prompt report and all that your locality does for its youth and families before the Court Service Unit.

Sincerely,

Beth Mohler Stinnett

Beth Mohler Stinnett
 VJCCA Program Manager

- cc: David L. Ash, County Administrator – Clarke County
- Eden Freeman, City Manager – City of Winchester
- Kris Tierney, Interim County Administrator – Frederick County ✓
- Dee Kirk, Region Program Manager

0.*
 152,957.00+
 35,102.00-
 4,907.00-
 4,493.94-
 2,400.00-
 3,413.00+
 006
 109,462.06*

Copy to Cheryl Shifflet 10/24/17 TP

Virginia Department of Juvenile Justice
 Community Programs Reporting
 FY2017 VJCCCA Expenditures for
 VJCCCA-Frederick County

Surveillance/Intensive Supervision

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-060278-01	Intensive Supervision Services: 26th District Csu	\$37,891.69			\$37,891.69	1,247	20
Total Budget: \$37,892.00		Difference: \$0.31			\$37,891.69	1,247	20
		Estimated Cost Per SU: \$28.07		Actual Cost Per SU: \$30.39			

Pro-Social Skills Programs

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-210278-05	Anger Management	\$635.00			\$635.00	20	19
Total Budget: \$635.00		Difference: -			\$635.00	20	19
		Estimated Cost Per SU: \$2.27		Actual Cost Per SU: \$31.75			

Parenting Skills

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-220278-03	Parenting Skills - Multiple Vendors						2
Total Budget: \$1,000.00		Difference: \$1,000.00					2
		Estimated Cost Per SU: \$16.67		Actual Cost Per SU: NaN			

Supervision Plan Services

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-250278-13	Supervision Plan Services	\$29,594.19			\$29,594.19	458	45
Total Budget: \$29,600.00		Difference: \$5.81			\$29,594.19	458	45
		Estimated Cost Per SU: \$493.33		Actual Cost Per SU: \$64.62			

Substance Abuse Assessment

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-270278-04	Substance Abuse Assessments						13
Total Budget: -		Difference: -					13
		Estimated Cost Per SU: -		Actual Cost Per SU: NaN			

Virginia Department of Juvenile Justice
 Community Programs Reporting
 FY2017 VJCCCA Expenditures for
 VJCCCA-Frederick County

Substance Abuse Education

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-280278-00	Substance Abuse Education	\$375.00	-	-	\$375.00	5	12
Total Budget: \$1,000.00		Difference: \$625.00		Estimated Cost Per SU: \$6.67		Actual Cost Per SU: \$75.00	
Estimated SU: 150							

Substance Abuse Treatment

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-290278-00	Substance Abuse Treatment: Winchester Addiction Services	\$2,660.00	-	-	\$2,660.00	27	4
069-290278-04	Alcohol/Drug Treatment: Anne Remley	\$2,265.00	-	-	\$2,265.00	27	16
069-290278-06	Substance Abuse Treatment: National Counseling Group	\$2,880.00	-	-	\$2,880.00	27	6
Total Budget: \$7,805.00		Difference: -		Estimated Cost Per SU: \$43.36		Actual Cost Per SU: \$97.56	
Estimated SU: 180							

Sex Offender Treatment

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-320278-00	Sex Offender Treatment	\$850.00	-	-	\$850.00	7	2
Total Budget: \$850.00		Difference: -		Estimated Cost Per SU: \$70.83		Actual Cost Per SU: \$121.43	
Estimated SU: 12							

Virginia Department of Juvenile Justice
 Community Programs Reporting
 FY2017 VJCCCA Expenditures for
 VJCCCA-Frederick County

Case Management

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-330278-01	Early Intervention Officer: Frederick County	\$32,311.02	-	-	\$32,311.02	1,566	76
Total Budget: \$49,576.00		\$32,311.02	-	-	\$32,311.02	1,566	76
Difference: \$17,264.98		Estimated Cost Per SU: \$16.53					
Estimated SU: 3,000		Actual Cost Per SU: \$20.63					
Total Expenses for VJCCCA-Frederick County:		\$109,461.90	-	-	\$109,461.90	3,383	215

Total Budget for VJCCCA-Frederick County: \$128,358.00
 Difference: \$18,896.10
 Maintenance Of Effort: -
 State Allocation: \$128,358.00
 Met MOE? Yes
 Return to State: \$18,896.10

§ 58.1-3506. Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
- b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;
3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;
4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;
5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;

Table 9.11
Tangible Personal Property Taxes for Boats and Aircraft, 2016

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in the table are excluded.)						
Alexandria	Commercial boats	\$5.00	N/A	\$0.00001	N/A	N/A
Bristol	BV	\$2.10	BV	\$2.10	11% OC	\$7.00
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.85
Charlottesville	ABOS; min. value \$100	\$4.20	ABOS; min. value \$100	\$4.20	N/A	N/A
Chesapeake	ABOS min. value \$16,670	\$0.09	ABOS min. value \$16,670	\$0.09	20% OC min. value \$2,590	\$0.58
Colonial Heights	1 year 90%, thereafter less 10% prior year's value; min. \$30	\$3.50	1 year 90%, thereafter less 10% prior year's value; min. \$30	\$3.50	N/A	N/A
Covington	N/A	N/A	NADA 55% RV min. value \$200	\$5.60	N/A	N/A
Danville	BV	\$3.00	BV	\$3.00	BV	\$0.30
Emporia	30% OC	\$5.00	N/A	N/A	N/A	N/A
Fairfax	OC	\$4.13	OC	\$4.13	OC	\$4.13
Falls Church	ABOS, % OC	\$4.84	ABOS, % OC	\$4.84	N/A	N/A
Franklin	N/A	N/A	25% OC min. value \$100	\$4.50	N/A	N/A
Fredericksburg	N/A	N/A	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	3.40	N/A	N/A
Hampton	1 yr. 80% OC, then less 10% prior yr. value to \$100 min.	\$1.00 ^a	1 yr. 80% OC, then less 10% prior yr. value to \$100 min.	\$1.00 ^a	1 yr. 80% OC, thereafter less 10% prior yr. value to \$100 min.	\$1.00
Harrisonburg	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50
Hopewell	1 yr. 35% OC, 2-7: 30%, 8-13: 25%, 14-22: 15% 23+: 10%	\$3.50	ABOS: 65% RV	\$3.50	New: 60% OC, 1 yr. 50%, 40%, 30%, 20% min.	\$3.50
Lexington	85% OC to \$200 min.	\$4.25	85% OC to \$200 min.	\$4.25	25% OC to 10%	\$4.25
Lynchburg	ABOS Min. value \$100	\$3.80	ABOS Min. value \$100	\$3.80	1 yr. 90% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% then 90% prev. yr. to \$100	\$3.80
Manassas	DS	\$3.25	NADA	\$3.25	Aircraft Blue Book RV	\$0.0001
Manassas Park	NADA or OC	\$3.50	NADA or OC	\$3.50	N/A	N/A
Martinsville	ABOS Min. value \$125	\$2.30	NADA or OC Min. value \$125	\$2.30	N/A	N/A
Newport News	1 year 85%, thereafter less 5% of prior year's value to \$10,000 min.	\$0.90	ABOS or % OC Min. value \$200	\$1.00	Aircraft Digest: 100% BV Min. value \$1,000	\$2.10
Norfolk	ABOS; commercial craft only	\$1.50	ABOS	\$0.50 ^b	20% of base avg. from Blue Book. \$250 min.	\$2.40
Norton	FMV	\$2.05	FMV	\$2.05	N/A	N/A
Petersburg	ABOS	\$4.40	ABOS	\$4.40	N/A	N/A
Poquoson	ABOS	\$0.00001	ABOS	\$0.00001	N/A	N/A
Portsmouth	ABOS	\$0.50	ABOS	\$0.50	50% OC	\$5.00
Radford	NADA	\$2.44	NADA	\$2.44	N/A	N/A
Richmond	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.70	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.70	N/A	N/A
Roanoke	ABOS	\$3.45	ABOS	\$3.45	OC; min. value \$225	\$1.06

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

† Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

^a Hampton City reports that the rate only applies to commercial craft. Non-commercial craft have a rate of \$0.000001/\$100.

^b Norfolk City reports that the rate applies to non-commercial/pleasure boats of all sizes.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2016 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100
Cities (continued)						
Salem	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20
Staunton	7 year str. line to 15% min.	\$2.75	7 year str. line to 15% min.	\$2.75	N/A	N/A
Suffolk	ABOS	\$1.50	ABOS	\$1.50	20% OC	\$0.58
Virginia Beach	NADA marine	\$1.50	NADA marine	\$0.00001	1-10 yrs.: 3%, 11+: 1.5%	\$4.00
Waynesboro	1 year 40%, 30%, 20% min.	\$5.00	1 year 40%, 30%, 20% min.	\$5.00	1 year 40%, 30%, 20% min.	\$5.00
Williamsburg	N/A	N/A	LV	\$3.50	N/A	N/A
Winchester	N/A	N/A	NADA TV	\$4.50	N/A	N/A
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in the table are excluded.)						
Accomack ^c	1 year 30%, 28%, 26%, 24%, 22%, 20%, 18%, 16%, 14%, 12%, 10%, 8%, 6%, 4%, 2% min.	\$3.63	ABOS or NADA	\$3.63	Aircraft Blue Book	\$3.63
Albemarle	1 year 90%, thereafter 90% of prior year's value to \$200 min. 1901-80: flat \$100	\$4.28	1 year 90%, thereafter 90% of prior year's value to \$200 min. 1901-79: flat \$100	\$4.28	12.5% OC; 90% of prior assessed value thereafter min. value \$1,000	\$4.28
Alleghany	N/A	N/A	20% OC	\$5.95	12% OC	\$5.95
Amelia	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20
Amherst	1 year 80%, thereafter less 10% prior year's value to \$250 min.	\$3.45	1 year 80%, thereafter less 10% prior year's value to \$250 min.	\$3.45	N/A	N/A
Appomattox	50% avg. RV	\$5.13	50% avg. RV	\$5.13	50% avg. RV	\$5.13
Arlington	NADA or % OC min. value \$100	\$5.00	NADA or % OC min. value \$100	\$5.00	Aircraft Blue Book	\$5.00
Augusta	OC	\$2.50	OC	\$2.50	Aircraft Blue Book	\$2.00
Bath	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35
Bedford	ABOS	\$2.35	ABOS	\$2.35	N/A	\$2.35
Bland	N/A	\$2.29	Vessel Valuation Svc.	\$2.29	% OC	\$2.29
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71
Brunswick	ABOS	\$3.60	ABOS	\$3.60	25% OC	\$3.60
Buchanan	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	FMV	\$1.95
Buckingham	NADA	\$4.05	NADA	\$4.05	Aircraft Bluebook	\$0.55
Campbell	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7-20 years: 20%, 21+ years: 10%	\$4.45	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7-20 years: 20%, 21+ years: 10%	\$4.45	1 year 13.9%, 12.4%, 10.8%, 9.3%, 7.7%, 6.2% min.	\$4.45
Caroline	N/A	N/A	ABOS; to \$600 min.	\$3.80	1 year 100%, 90%, 80% 70%, 60%, 50%, 40%, 30%, 20%; min. \$4,000	\$3.80
Carroll	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$1.95	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$1.95	1 year 60%, 55%, 50% min.	\$1.95
Charles City	100% ABOS	\$3.75	100% ABOS	\$3.75	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75
Charlotte	80% OC to 10% min.	\$3.75	80% OC to 10% min.	\$3.75	80% OC to 10% min.	\$3.75

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

† Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

^c Accomack County divides itself into several districts. The tax rates vary among districts: District 2 (Atlantic), 3 (Metompkin), 4 (Lee), and 5 (Pungoteague), \$3.72; District 6 (Chincoteague), \$3.63. District 1 (Islands), no longer exists.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2016 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	\$3.60	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	\$3.60	Aircraft Blue Book	\$0.50
Clarke	75% multiplied by BV of 75%, 60%, 50%, 40%, 30% 20% min.	\$4.496	75% multiplied by BV of 75%, 60%, 50%, 40%, 30% 20% min.	\$4.496	100% WV from Aircraft Blue Book	\$4.496
Craig	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%; min. \$200	\$3.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.00
Culpeper	100% low-trade ABOS min. value \$100	\$1.50	100% low-trade ABOS min. value \$100	\$1.50	Aircraft Blue Book min. value \$2,000	\$0.0001
Cumberland	1 year 80%, then less 10% prior value to 20% min.	\$4.50	1 year 80%, then less 10% prior value to 20% min.	\$4.50	Aircraft Blue Book	\$0.50
Dickenson	N/A	N/A	BV	\$1.82	DC	\$1.82
Dinwiddie	Marine Blue Book min. value \$100	\$4.90	Marine Blue Book min. value \$100	\$4.90	Aircraft Blue Book min. value \$100	\$0.50
Essex	50% FMV	\$4.00	50% FMV	\$4.00	50% FMV	\$4.00
Fairfax	OC	\$0.01	OC	\$0.01	OC	\$0.01
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.65	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.50	Aircraft Blue Book	\$0.001
Floyd	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95
Fluvanna	100% avg. TV	\$4.35	Marine Blue Book	\$4.35	1-10 years: 20% OC	\$4.35
Franklin	100% low BV	\$2.36	100% low BV	\$2.36	100% low BV	\$2.36
Frederick	N/A	N/A	Blue Book or NADA	\$4.86	Aircraft Blue Book	\$0.01
Giles	100%	\$1.96	100%	\$1.96	N/A	N/A
Gloucester	N/A	\$0.00001	N/A	\$0.00001	30% OC	\$2.95
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min. FMV; min. value \$500	\$4.00	1 year 60%, 45%, 37.5%, 30%, 20% min. FMV; min. value \$500	\$4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$4.00
Grayson	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	N/A	\$1.75
Greensville	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$0.001
Halifax	1 year 80%, less 10% each year to 10% min.	\$3.60	1 year 80%, less 10% each year to 10% min.	\$3.60	1 year 80%, less 10% each year to 10% min.	\$3.60
Hanover	ABOS	\$3.57	ABOS; min. value \$300	\$3.57	Aircraft Blue Book; min. value \$300	\$0.50
Henrico	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$0.50
Henry	NADA TV	\$1.48	NADA TV	\$1.48	Aircraft Blue Book	\$1.48
Highland	N/A	N/A	1 year 40%, 5% depreciation per year, to \$300 min.	\$2.25	N/A	N/A
Isle of Wight	ABOS	\$0.32	ABOS	\$1.00	Aircraft Blue Book LV	\$1.00
James City	50% BV	\$1.00	50% BV	\$3.50	25% BV	\$4.00
King & Queen	TV	\$3.94	TV	\$3.94	40% RV	\$3.94
King George	1 year 80%, less 5% each year to 10% min.	\$3.25	1 year 80%, less 5% each year to 10% min.	\$3.25	1 year 80%, less 5% each year to 10% min.	\$3.25
King William	Buck boats guide	\$3.65	NADA guide	\$3.65	Airpac Guide	\$1.30
Lancaster	100%	\$0.00001	100%	\$1.52	100%	\$1.52
Lee	100% FMV	\$2.00	100% FMV	\$2.00	100% FMV	\$2.00
Loudoun	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.20	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.20	Blue Book: avg. WV	\$0.01
Louisa	N/A	N/A	NADA WS	\$1.90	100% FMV Blue Book	\$0.48
Lunenburg	100% TV	\$3.60	100% TV	\$3.60	100% FMV	\$2.10
Madison	OC; min. value \$100	\$3.10	OC; min. value \$100	\$3.10	OC; min. value \$100	\$3.10

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

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Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2016 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Mathews	ABOS	\$1.45	ABOS	\$1.45	100% BV	\$2.14
Mecklenburg	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36
Middlesex	35% RV	\$3.50	35% RV	\$3.50	35% RV	\$3.50
Montgomery	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$2.55	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$2.55	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$1.23
New Kent	75% NADA	\$3.75	NADA	\$3.75	100% RV	\$0.75
Northampton	ABOS	\$0.99	ABOS	\$0.99	100% WV	\$3.90
Northumberland	20% OC	\$3.60	40% avg. RV	\$3.60	40% OC	\$3.60
Nottoway	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$1.00
Orange	ABOS	\$2.09	ABOS	\$2.09	Aircraft Blue Book	\$0.70
Page	1 year 72% OC, 10% depreciation per year min. value \$100	\$4.64	1 year 72% OC, 10% depreciation per year min. value \$100	\$4.64	Aircraft Blue Book min. value \$100	\$0.50
Patrick	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71
Pittsylvania	30% used WV	\$8.75	30% used WV	\$8.75	1 yr. 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15% 13.5%, 10%, 7.5%, 5% min.	\$8.75
Powhatan	100% FMV to \$100 min.	\$3.60	100% FMV to \$100	\$3.60	100% FMV to \$100 min.	\$3.60
Prince Edward	N/A	N/A	NADA LV	\$4.50	Based on year, model, and condition	\$4.50
Prince George	New 60%, 50%, 40%, 30%, 20% min.	\$4.25	NADA	\$4.25	New 60%, 50%, 40%, 30%, 20% min.	\$4.25
Prince William	OC	\$0.00001	OC	\$0.00001	Commuter	\$0.00001
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	\$2.35	ABOS Marine Blue Book	\$2.35	1-2 yrs: 60%, 3-4: 50%, 5-6: 40%, 7-8: 30%, then 20% min. to \$1,500	\$2.35
Rappahannock	NADA	\$4.25	NADA	\$4.25	N/A	\$4.25
Richmond	N/A	N/A	NADA	\$3.50	1 year 40% (min. \$200)	\$3.50
Roanoke	NADA	\$3.50	NADA	\$3.50	N/A	N/A
Rockbridge	BV (min. \$100)	\$4.25	BV (min. \$100)	\$4.25	N/A	\$4.25
Rockingham	8 year 10% straight line, \$100 min.	\$2.90	8 year 10% straight line, \$100 min.	\$2.90	8 year 10% straight line, \$100 min.	\$2.90
Russell	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95
Shenandoah	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$50	\$3.60	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$50	\$3.60	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$100	\$3.60
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 20% to \$100 min.	\$2.30	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 20% to \$100 min.	\$2.30	1 year 50%, 40%, 30%, 20%, 10% min.	\$1.40
Southampton	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% 10% min.	\$5.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.00	N/A	N/A
Spotsylvania	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73	1 year 50%, 45%, 40%, 30%, 20% min.	\$0.00001
Surry	ABOS; min. value \$100	\$4.00	ABOS; min. value \$50	\$4.00	40% base Aircraft Blue Book less 10% annually; min. value \$200	\$4.00
Sussex	OC less 10% annually; min. value \$130	\$4.85	OC less 10% annually; min. value \$130	\$4.85	OC less 10% annually; min. value \$130	\$4.85
Tazewell	NADA	\$2.00	NADA	\$2.00	1 year 80%; 70%, 60%, 50%, 40%, 30%, 20% min.	\$0.50

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

† Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2016 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Counties (continued)						
Warren	100%	\$4.00	100%; min. value \$750	\$4.00	100%; min. value \$1,000	\$0.50
Washington	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$500	\$1.70	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$500	\$1.70	Aircraft Blue Book	\$1.70
Westmoreland	50% RV	\$3.00	50% RV	\$3.00	100% FMV	\$3.00
Wise	N/A	N/A	ABOS TV	\$1.56	Aircraft Blue Book LV	\$1.56
Wythe	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.27	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.27	DC	\$2.27
York	1 year 80%, less 10% each year thereafter	\$1.00	60% ABOS BV	\$4.00	N/A	N/A
Towns (Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)						
Abingdon	NADA LV	\$0.55	NADA LV	\$0.55	Aircraft Blue Book LV	\$0.55
Altavista	1 yr. 80%, 70%, 60%, 50%, 25%, 20% min.	\$2.00	1 yr. 80%, 70%, 60%, 50%, 25%, 20% min.	\$2.00	1 yr. 13.9%, 12.4%, 10.8%, 9.3%, 7.7%, 6.2% min.	\$2.00
Amherst	N/A	\$0.35	N/A	\$0.35	N/A	N/A
Appomattox	N/A	N/A	100% FMV	\$0.55	N/A	N/A
Ashland	ABOS	\$0.77	ABOS	\$0.77	Aircraft Blue Book	\$0.77
Blackstone	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	\$0.65	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	\$0.65	Done by Nottoway Co.	\$0.65
Bluefield	Done by Tazewell Co.	\$0.60	Done by Tazewell Co.	\$0.60	N/A	N/A
Bridgewater	N/A	N/A	Done by Rockingham Co.	\$0.75	N/A	N/A
Brookneal	Done by Campbell Co.	\$1.70	Done by Campbell Co.	\$1.70	N/A	N/A
Cedar Bluff	Done by Tazewell Co.	\$0.35	Done by Tazewell Co.	\$0.35	N/A	N/A
Chatham	56% WV	\$4.50	56% WV	\$4.50	N/A	N/A
Chilhowie	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.20
Christiansburg	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$0.45	N/A	N/A	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$0.45
Claremont	Done by Surry Co.	\$0.60	Done by Surry Co.	\$0.60	N/A	N/A
Clarksville	100%	\$1.65	100%	\$1.65	100%	\$1.65
Clintwood	Depreciation schedule	\$0.30	Depreciation schedule	\$0.30	N/A	\$0.30
Courtland	Done by Southampton Co.	\$1.14	Done by Southampton Co.	\$1.14	N/A	N/A
Culpeper	100% ABOS TV	\$1.00	100% ABOS TV	\$1.00	N/A	N/A
Dillwyn	Done by Buckingham Co.	\$0.28	Done by Buckingham Co.	\$0.28	N/A	N/A
Dublin	100%	\$0.50	100%	\$0.50	100%	\$0.50
Edinburg	N/A	N/A	Done by Shenandoah Co.	\$1.08	N/A	N/A
Gordonsville	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.99
Gretna	Done by Pittsylvania Co.	\$2.25	Done by Pittsylvania Co.	\$2.25	N/A	N/A
Grundy	BV	\$0.50	BV	\$0.50	N/A	N/A
Hamilton	Done by Loudoun Co.	\$1.10	Done by Loudoun Co.	\$1.10	N/A	N/A
Haymarket	Prince William County	\$0.60	Prince William County	\$0.60	Prince William County	\$0.60
Haysi	100% appraisal value	\$0.40	100% appraisal value	\$0.40	100% appraisal value	\$0.40
Hillsville	85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$0.72	85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$0.72	1 year 60%, 55%, 50% min.	\$0.72
Independence	Done by Grayson Co.	\$0.63	Done by Grayson Co.	\$0.63	N/A	N/A
Kilmarnock ^d	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40
La Crosse	Mecklenburg County	\$1.05	Mecklenburg County	\$1.05	N/A	N/A
Lebanon	N/A	N/A	% OC to 50% min.	\$0.75	N/A	N/A
Leesburg	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$0.001
Louisa	BV	\$0.71	BV	\$0.71	BV	\$0.71
McKenney	Done by Dinwiddie Co.	\$0.60	Done by Dinwiddie Co.	\$0.50	Done by Dinwiddie Co.	\$0.50

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

^d Kilmarnock Town falls in two counties. The first tax rate applies to Lancaster County, the second to Northumberland County.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2016 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Towns (continued)						
Orange	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83
Pamplin	N/A	N/A	N/A	\$1.00	N/A	N/A
Pearisburg	N/A	N/A	45% OC	\$0.938	N/A	N/A
Pulaski	NADA	\$0.80	NADA	\$0.80	60% OC	\$0.80
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51
Round Hill	N/A	N/A	Done by Loudoun Co.	\$1.15	N/A	N/A
Rural Retreat	1 year 70%, less 10% each year to 20% min.	\$0.50	1 year 70%, less 10% each year to 20% min.	\$0.50	N/A	N/A
Smithfield	OC	\$0.25	OC	\$0.00001	N/A	N/A
South Boston	N/A	N/A	OC, 10% depreciation per year, 15% min.	\$2.00	N/A	N/A
South Hill	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$1.05	N/A	\$1.05
Stanley	FMV	\$0.75	FMV	\$0.75	N/A	N/A
Stony Creek	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.60
Strasburg	Done by Shenendoah Co.	\$1.11	Done by Shenendoah Co.	\$1.11	N/A	N/A
Surry	N/A	N/A	NADA	\$0.60	N/A	N/A
Tappahannock	100% FMV	\$1.25	100% FMV	\$1.25	100% FMV	\$1.25
Urbanna	N/A	N/A	NADA	\$0.65	N/A	N/A
Vinton	Done by Roanoke Co.	\$1.00	Done by Roanoke Co.	\$1.00	Done by Roanoke Co.	\$1.00
Virgilina	FMV	\$0.10	N/A	N/A	N/A	N/A
Wakefield	Done by Sussex Co.	\$0.86	Done by Sussex Co.	\$0.86	N/A	\$0.86
Warrenton	N/A	N/A	N/A	N/A	Done by Fauquier Co.	\$1.00
Warsaw	100%	\$0.60	100%	\$0.60	N/A	N/A
Waverly	N/A	\$1.85	N/A	\$1.85	N/A	\$1.85
Windsor	BV	\$0.50	BV	\$0.50	N/A	N/A
Wise	N/A	N/A	OC	\$0.63	N/A	N/A
Woodstock	Done by Shenendoah Co.	\$0.90	Done by Shenendoah Co.	\$0.90	Done by Shenendoah Co.	\$0.90
Wytheville	Done by Wythe Co.	\$0.28	Done by Wythe Co.	\$0.28	Done by Wythe Co.	\$0.28

N/A Not applicable.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

Key to abbreviations:

- ABOS: Anderson Bugg Outdoor Service Guide
- BUC: BUC Used Boat Pricing Guide
- BV: Book Value
- DC: Depreciated Cost
- FMV: Fair Market Value
- LV: Loan Value
- NADA: National Automobile Dealers Association New and Used Boat Prices and Values
- OC: Original Cost
- RV: Retail Value
- TV: Trade-in Value
- WV: Wholesale Value

Judith McCann-Slaughter
562 Milburn Road
Winchester, VA 22603

October 2, 2017

Kris C. Tierney, AICP, Finance Staff and Committee Members
107 N. Kent Street
Winchester, VA 22601

RE: FY 2019 Budget Priorities

Dear Mr. Tierney:

I would like to thank you, Cheryl Shiffler, Jennifer Place, Jay Tibbs and Chairman DeHaven for meeting with Sheriff Millholland, Fire and Rescue Director Linaburg, and School Superintendent Sovine to discuss upcoming budget priorities. Since Public Safety and Education accounted for 74.8 percent of the general fund budget in FY 18, a preliminary budget meeting was held to ascertain priorities in these areas for the upcoming budget year. The following priorities were offered:

Sheriff

- ❖ 8 unfunded/approved positions requested (6 road deputies, 1 school resource officer rotating between elementary schools, 1 evidence collection clerk) first year cost for a deputy including cruiser, supplies and uniforms is \$110,000.
- ❖ Scheduled replacement for 20 vehicles (Note: The County purchased 24 replacement vehicles in FY 16 and 35 replacement vehicles in FY 17.)
- ❖ Transportation Van for Prisoners \$50,000

Fire and Rescue Director

- ❖ 12 firefighter/emergency medical technicians Phase II Upstaffing Stations to respond to 2nd and 3rd calls in busiest stations. Added 12 new positions FY 18. Estimated cost \$65,429 per person salary, fringe benefits, uniforms and protective equipment.
 - ❖ Replace Battalion Vehicle Deputy Chief Training Vehicle 2013 Tahoe 136,280 miles 9/2017 replace with 2017 Chevy Tahoe \$70,255 (Base \$37,105, storage cabinet/command system \$29,150, installation of equipment \$4,000)
 - ❖ Replace Training 2006 F250 Pickup 103,250 miles 9/2017 gas engine with 2017 F250 Crew Cab \$57,230 (Base \$31,430, Cab/sliding unit/bed liner \$21,800, Installation of equipment \$4,000.
 - ❖ Replace Fire Marshall 10/6 2004 Tahoe/replace with F250 Crew Cab plans reviewer 160,700 miles 9/2017 \$57,230 (Base \$31,430, Cab/sliding unit/bed liner \$21,800, Installation of equipment \$4,000)
- Note F250's needed to pull trailers

Budget Directive FY 2019

School Superintendent

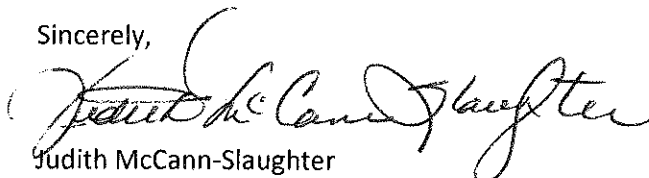
- ❖ Debt Service for Schools expected to be reduced to \$14,884,655
- ❖ VRS rates for teacher/state employees not known until October 19th
- ❖ Replacement schedule buses (13)
- ❖ Pupil/Teacher ratio with projected growth
- ❖ Competitive salaries and COLA. (\$1.1 million per 1%)

Budget priorities to help guide staff are as follows:

- ❖ Consider Public Safety and Education needs of community as a priority
- ❖ Provide responsible stewardship for county funds to ensure citizens receive the best services possible for the funds expended
- ❖ Maintain Fund Balance guidelines consistent with GFOA and adhere to debt policies adopted by the Board of Supervisors on November 9, 2016.
 - Debt to Assessed Value .75-1.75% is County Guideline (with additional \$27M) Borrowing it would appear the County is at the maximum threshold of 1.75 until 2019.
- ❖ Identify and quantify prioritized deferred capital plan
- ❖ Continue to minimize the size of government wherever possible

Attached is the FY 2019 Budget Calendar

Sincerely,



Handwritten signature of Judith McCann-Slaughter in cursive script.

Judith McCann-Slaughter

Budget Calendar

FY 2018-19

October 18, 2017	Finance Committee Chairman presents Budget Directive to Finance Committee
October 26, 2017	Budget requests and directive sent to Departments
November 27, 2017	Budget requests from departments and outside agencies due back to the Finance Department
December 20, 2017	Budget Worksession following Finance Committee meeting. Preliminary discussion on notebooks, scenarios and department presentations.
January 17, 2018	Budget Worksession following Finance Committee meeting. Possible department presentations
January 31, 2018	Budget Worksession – Time to be determined
February 14, 2018	Budget Worksession prior to BOS meeting
February 21, 2018	Budget Worksession following Finance Committee meeting. Possible department presentations.
February 28, 2018	Budget Worksession prior to BOS meeting
March 7, 2018	Final Worksession before budget advertisement
March 12, 2018	Budget Advertisement in newspaper
March 21, 2018	Public Hearing on Budget
April 11, 2018	Budget Adoption

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/11/2017	COMMONWEALTH'S ATTORNEY	FOR DUES AND MEMBERSHIP	2201	3002	000	000	(1,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5801	000	000	1,000.00
9/13/2017	FIRE AND RESCUE	BACK-FILL FIREFIGHTER POSITION	3505	1003	000	003	(25,000.00)
	FIRE AND RESCUE		3505	1001	000	142	25,000.00
	FIRE AND RESCUE		3505	1007	000	000	(13,174.00)
	FIRE AND RESCUE		3505	1001	000	142	13,174.00
9/13/2017	SHERIFF	PURCHASE VEHICLE FOR ICAC	3102	3004	000	002	(35,402.00)
	SHERIFF		3102	8005	000	000	35,402.00
9/19/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR TO GENERATOR 2 AT PUBLIC SAFETY BUILDING	4304	3005	000	005	(5,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	5,000.00
9/19/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR TO GENERATOR 2 AT PUBLIC SAFETY BUILDING	4304	3004	000	006	(5,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	5,000.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	005	(2,296.38)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	2,296.38
9/21/2017	PUBLIC SAFETY COMMUNICATIONS	COMPUTERS FOR RADIO UPGRADE	3506	5413	000	000	(302.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	8003	000	000	302.00
9/29/2017	PARKS AND RECREATION ADMINISTRATION	TRANSFER PARKS POSITION	7101	1001	000	021	(37,142.76)
	PARKS AND RECREATION ADMINISTRATION		7101	2001	000	000	(2,841.42)
	PARKS AND RECREATION ADMINISTRATION		7101	2002	000	000	(3,417.13)
	PARKS AND RECREATION ADMINISTRATION		7101	2006	000	000	(486.57)
	PARKS AND RECREATION ADMINISTRATION		7101	2011	000	000	(861.71)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1001	000	014	37,142.76
	RECREATION CENTERS AND PLAYGROUNDS		7104	2001	000	000	2,841.42
	RECREATION CENTERS AND PLAYGROUNDS		7104	2002	000	000	3,417.13
	RECREATION CENTERS AND PLAYGROUNDS		7104	2006	000	000	486.57
	RECREATION CENTERS AND PLAYGROUNDS		7104	2011	000	000	861.71
	RECREATION CENTERS AND PLAYGROUNDS		7104	2005	000	000	(10,776.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	2005	000	000	10,776.00
9/30/2017	GENERAL ENGINEERING/ADMINISTRATION	NEW HIRE	4201	1001	000	004	60,817.40
	GENERAL ENGINEERING/ADMINISTRATION		4201	1001	000	005	(60,817.40)
9/30/2017	CLERK OF THE CIRCUIT COURT	PROMOTIONS	2106	3006	000	000	(3,091.29)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	040	3,091.29
	SHERIFF		3102	1001	000	032	(3,391.75)
	SHERIFF		3102	1002	000	060	3,391.75
	SHERIFF		3102	1001	000	004	(3,455.14)
	SHERIFF		3102	1001	000	023	3,455.14
	FIRE AND RESCUE		3505	1007	000	001	(4,027.43)
	FIRE AND RESCUE		3505	1001	000	062	4,027.43
	FIRE AND RESCUE		3505	1007	000	001	(4,024.28)
	FIRE AND RESCUE		3505	1001	000	090	4,024.28
10/6/2017	PUBLIC SAFETY COMMUNICATIONS	PURCHASE COMPUTERS FOR RADIO UPGRADE	3506	8003	000	000	(7,881.12)
	PUBLIC SAFETY COMMUNICATIONS		3506	5413	000	000	7,881.12

County of Frederick
 General Fund
 September 30, 2017

ASSETS	FY18 <u>9/30/17</u>	FY17 <u>9/30/16</u>	Increase (Decrease)
Cash and Cash Equivalents	52,334,174.14	50,252,225.90	2,081,948.24 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	48,846,637.05	45,214,381.74	3,632,255.31
Streetlights	16,264.11	16,813.86	(549.75)
Miscellaneous Charges	45,154.83	24,815.16	20,339.67
Due from Fred. Co. San. Auth.	657,083.23	734,939.23	(77,856.00)
Prepaid Postage	1,875.22	3,680.27	(1,805.05)
GL controls (est.rev / est. exp)	<u>(11,928,440.85)</u>	<u>(8,141,982.50)</u>	<u>(3,786,458.35) (1) Attached</u>
TOTAL ASSETS	<u>89,974,302.73</u>	<u>88,106,428.66</u>	<u>1,867,874.07</u>
LIABILITIES			
Accrued Liabilities	6,389.97	4,673.15	1,716.82
Performance Bonds Payable	1,235,203.19	1,333,186.45	(97,983.26)
Taxes Collected in Advance	115,003.97	109,522.14	5,481.83 *B
Deferred Revenue	<u>48,897,197.46</u>	<u>45,251,141.68</u>	<u>3,646,055.78 *C</u>
TOTAL LIABILITIES	50,253,794.59	46,698,523.42	3,553,554.35
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,533,544.81	846,760.96	686,783.85 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	234,066.38	205,675.38	28,391.00
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	734,939.23	(77,856.00)
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	362,751.09	312,512.63	50,238.46
Historical Markers	17,455.99	17,368.96	87.03
Animal Shelter	1,151,175.27	335,530.02	815,645.25
Sheriff's Reserve	1,000.00	0.00	1,000.00
Proffers	4,155,969.57	3,610,003.96	545,965.61 (3) Attached
Parks Reserve	12,413.70	9,810.01	2,603.69
E-Summons Funds	78,269.19	78,763.75	(494.56)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>30,981,658.61</u>	<u>34,721,420.04</u>	<u>(3,739,761.43) (4) Attached</u>
TOTAL EQUITY	<u>39,720,508.14</u>	<u>41,407,905.24</u>	<u>(1,687,397.10)</u>
TOTAL LIAB. & EQUITY	<u>89,974,302.73</u>	<u>88,106,428.66</u>	<u>1,867,874.07</u>

NOTES:

*A Cash increase includes an increase in revenue, expenditures, and transfers, and a decrease in fund balance (refer to the comparative statement of revenues, expenditures, transfers and change in fund balance).

*B Prepayment of taxes.

*C Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees.

BALANCE SHEET

(1) GL Controls	FY18	FY17	Inc/(Decrease)
Est.Revenue	171,849,936	159,824,883	12,025,053
Appropriations	(81,838,148)	(70,224,747)	(11,613,401)
Est.Tr.to Other fds	(103,473,774)	(98,588,879)	(4,884,894)
Encumbrances	1,533,545	846,761	686,784
	(11,928,441)	(8,141,982)	(3,786,458)

(2) General Fund Purchase Orders 9/30/17

DEPARTMENT	Amount	
County Office Buildings	12,296.38	Replace Water Pump
	12,141.00	Climate Control System
Fire & Rescue	42,372.72	Uniforms
	11,100.00	Radio Prevention Maintenance
	10,125.00	Iflow Gage and Installation
	3,232.35	Textbooks and Training Supplies
Information Technology	9,618.45	(8) HP Workstations
Inspections	27,404.60	2018 Chevrolet Colorado
Parks	6,862.00	Replace 60" Pole on Ballfield
	92,722.00	Natural Play Area Playground
	12,987.80	Toro Z Turn Mower
	24,350.00	Frederick Heights Park Design
	22,116.50	Event Shirts
	5,000.00	Bike Trail Resurface Sherando Park
	8,750.00	Pool Tile Repair Sherando
	4,989.63	Supplies/ Arts & Crafts
	6,900.00	Sherando Park Pool Parking Lot Resurface
Public Safety	5,150.00	Antenna Installation
	742,500.00	Radio Console Upgrade
	4,672.00	(4) Base Stations
	7,881.12	(8) Workstations HP
Sheriff	6,164.50	Ammunition
	6,240.00	Electronic Summons Software
	6,973.86	Body Armor Carriers
	5,276.64	Combat Uniforms
	25,824.00	(12) Short Barrel Rifles
	7,638.00	Uniforms
	341,212.00	(8) Police Interceptor SUV's & (4) Police Interceptor Sedans
	35,402.00	2017 Jeep Grand Cherokee
	20,962.50	(15) Protective Gear Kits
Treasurer	4,679.76	Envelopes
Total	1,533,544.81	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 9/30/17	1,958,914.05	76,207.29	363,485.63	1,757,362.60	4,155,969.57

Designated Other Projects Detail

Administration	295,023.60
Bridges	4,100.00
Historic Preservation	145,000.00 12/11/14 Board Action designated \$50,000 for final debt payment
Library	171,026.00 on the Huntsberry property.
Rt. 50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	69,448.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Treasurer	700.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Total	1,757,362.60

Other Proffers 9/30/17

(4) Fund Balance Adjusted	-
Ending Balance 9/30/17	41,514,489.02
Revenue 9/17	15,651,824.73
Expenditures 9/17	(19,511,906.63)
Transfers 9/17	(6,672,748.51)
9/17 Adjusted Fund Balance	30,981,658.61

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2017

REVENUES:	<u>Appropriated</u>	FY18 9/30/17 <u>Actual</u>	FY17 9/30/16 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	117,080,093.00	5,091,796.13	4,647,706.21	444,089.92 (1)
Other local taxes	35,717,875.00	3,638,034.23	3,858,344.71	(220,310.48) (2)
Permits & Privilege fees	2,004,806.00	519,495.81	645,883.84	(126,388.03) (3)
Revenue from use of money and property	192,068.00	294,440.19	111,718.31	182,721.88 (4)
Charges for Services	3,076,558.00	630,445.45	665,556.43	(35,110.98)
Miscellaneous	583,897.92	132,351.89	146,705.37	(14,353.48)
Recovered Costs	1,559,454.00	154,637.21	391,597.79	(236,960.58) (5)
Proffers		318,612.15	484,985.95	(166,373.80) (5)
Intergovernmental:				
Commonwealth	10,601,384.32	4,867,068.52	4,667,212.44	199,856.08 (6)
Federal	1,033,800.00	4,943.15	6,475.00	(1,531.85) (7)
Transfers		0.00	0.00	0.00
TOTAL REVENUES	171,849,936.24	15,651,824.73	15,626,186.05	25,638.68
EXPENDITURES:				
General Administration	12,121,193.97	4,471,910.82	3,691,724.13	780,186.69
Judicial Administration	2,676,988.30	618,974.91	586,825.43	32,149.48
Public Safety	40,378,086.44	9,178,011.55	8,257,209.05	920,802.50
Public Works	5,798,781.80	1,095,471.58	1,058,996.71	36,474.87
Health and Welfare	9,421,300.00	2,099,433.85	1,953,486.33	145,947.52
Education	76,320.00	19,080.00	19,704.75	(624.75)
Parks, Recreation, Culture	7,691,220.04	1,697,146.94	1,706,524.70	(9,377.76)
Community Development	2,028,049.03	331,876.98	311,504.39	20,372.59
TOTAL EXPENDITURES	80,191,939.58	19,511,906.63	17,585,975.49	1,925,931.14 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	105,119,982.32	6,672,748.51	3,120,366.57	3,552,381.94 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(13,461,985.66)	(10,532,830.41)	(5,080,156.01)	5,452,674.40
 Fund Balance per General Ledger		41,514,489.02	39,801,576.05	1,712,912.97
Fund Balance Adjusted to reflect Income Statement 9/30/17		30,981,658.61	34,721,420.04	(3,739,761.43)

(1)General Property Taxes	FY18	FY17	Increase/Decrease
Real Estate Taxes	1,772,395	1,506,351	266,044
Public Service Current Taxes	(2,250)	-	(2,250)
Personal Property	3,091,544	2,892,125	199,420
Penalties and Interest	165,096	172,195	(7,099)
Credit Card Chgs./Delinq.Advertising	(41,302)	(29,880)	(11,423)
Adm.Fees For Liens&Distress	106,313	106,915	(602)
	5,091,796	4,647,706	444,090

(2) Other Local Taxes

Local Sales and Use Tax	1,117,296.19	1,087,960.14	29,336.05	
Communications Sales Tax	101,601.31	105,546.65	(3,945.34)	
Utility Taxes	466,622.38	566,031.85	(99,409.47)	*1
Business Licenses	516,916.21	612,511.92	(95,595.71)	*2
Auto Rental Tax	22,227.47	19,922.98	2,304.49	
Motor Vehicle Licenses Fees	108,758.69	102,425.67	6,333.02	
Recordation Taxes	432,105.14	444,798.01	(12,692.87)	
Meals Tax	770,032.42	802,829.27	(32,796.85)	*3
Lodging Tax	101,984.42	115,240.72	(13,256.30)	*3
Street Lights	310.00	957.50	(647.50)	
Star Fort Fees	180.00	120.00	60.00	
Total	3,638,034.23	3,858,344.71	(220,310.48)	

(3)Permits&Privileges

Dog Licenses	14,474.00	16,048.00	(1,574.00)
Transfer Fees	904.50	940.50	(36.00)
Development Review Fees	107,560.00	103,541.00	4,019.00
Building Permits	275,627.53	417,263.99	(141,636.46)
2% State Fees	7,505.78	9,391.95	(1,886.17)
Electrical Permits	37,300.00	25,337.00	11,963.00
Plumbing Permits	6,046.00	8,027.40	(1,981.40)
Mechanical Permits	28,997.00	19,255.00	9,742.00
Sign Permits	2,550.00	1,950.00	600.00
Permits Commercial Burning	-	25.00	(25.00)
Blasting Permits	105.00	90.00	15.00
Land Disturbance Permits	37,726.00	43,814.00	(6,088.00)
Commercial Pump and Haul Fee	500.00	-	500.00
Transfer Development Rights	200.00	200.00	-
Total	519,495.81	645,883.84	(126,388.03)

(4) Revenue from use of

Money	292,028.81	108,098.23	183,930.58
Property	2,411.38	3,620.08	(1,208.70)
Total	294,440.19	111,718.31	182,721.88

*1 Timing of the deposit

*2 COR has changed the process in billing earlier resulting in receipt of the revenue earlier.

Business license revenue that would have been received in the first quarter of FY18 was received in FY17. Comparison of the calendar years of FY17 and FY18 shows the current year revenue as higher.

*3 Meals and lodging tax are effected by the assessment, filing date, and timing of the deposits.

(5) Recovered Costs	FY18	FY17	Increase/Decrease
	9/30/2017	9/30/16	
Recovered Costs Treasurer's Office	-	816.00	(816.00)
Worker's Comp	-	250.00	(250.00)
Purchasing Card Rebate	-	161,675.29	(161,675.29)
Recovered Costs -IT/GIS	-	20,000.00	(20,000.00)
Recovered Cost Fire Companies	-	27,209.00	(27,209.00)
Recovered Costs Sheriff	5,250.00	-	5,250.00
Reimbursement Circuit Court	2,830.84	2,600.89	229.95
Reimb.Public Works/Planning Clean Up	575.00	200.00	375.00
Clarke County Container Fees	14,799.20	26,383.75	(11,584.55)
City of Winchester Container Fees	11,700.96	18,490.18	(6,789.22)
Refuse Disposal Fees	30,076.63	35,575.70	(5,499.07)
Recycling Revenue	28,321.72	23,010.80	5,310.92
Container Fees Bowman Library	615.44	479.54	135.90
Litter-Thon/Keep VA Beautiful Grant	-	750.00	(750.00)
Restitution Victim Witness	-	5,969.11	(5,969.11)
Reimb.of Expenses Gen.District Court	7,899.73	9,433.49	(1,533.76)
Reimb.Task Force	15,385.44	17,432.31	(2,046.87)
Comcast PEG Grant	21,589.50	20,434.00	1,155.50
Fire School Programs	8,635.00	17,065.00	(8,430.00)
Clerks Reimbursement to County	2,741.86	1,908.03	833.83
Reimb. Sheriff	4,215.89	1,914.70	2,301.19
Subtotal Recovered Costs	154,637.21	391,597.79	(236,960.58)
Proffer Lynnhaven	3,378.31	33,783.10	(30,404.79)
Proffer Redbud Run	6,454.00	45,178.00	(38,724.00)
Proffer Canter Estates	36,791.73	24,527.82	12,263.91
Proffer Village at Harvest Ridge	-	9,234.00	(9,234.00)
Proffer Southern Hills	68,740.00	29,460.00	39,280.00
Proffer Snowden Bridge	188,605.11	131,601.03	57,004.08
Proffer Meadows Edge Racey Tract	-	201,440.00	(201,440.00)
Proffer Cedar Meadows	14,643.00	9,762.00	4,881.00
Subtotal Proffers	318,612.15	484,985.95	(166,373.80)
Grand Total	473,249.36	876,583.74	(403,334.38)

*Timing of the receipt of annual PCARD rebate in FY18 for \$156,281.56.

(6) Commonwealth Revenue	9/30/17	9/30/16	
	FY18	FY17	Increase/Decrease
Motor Vehicle Carriers Tax	22,886.25	18,955.14	3,931.11
Mobile Home Titling Tax	23,550.00	30,435.00	(6,885.00)
Recordation Taxes	89,753.60	102,748.29	(12,994.69)
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	87,316.53	83,614.54	3,701.99
Shared Expenses Sheriff	358,956.01	342,292.48	16,663.53
Shared Expenses Comm.of Rev.	35,133.06	34,109.57	1,023.49
Shared Expenses Treasurer	24,863.04	24,643.65	219.39
Shared Expenses Clerk	68,207.93	69,903.16	(1,695.23)
Public Assistance Grants	1,099,421.66	1,033,800.00	65,621.66
Four-For-Life Funds	85,262.32	-	85,262.32
Emergency Services Fire Program	251,441.00	219,662.00	31,779.00
DMV Grant Funding	7,114.69	5,098.06	2,016.63
State Grant Emergency Services	5,800.00	-	5,800.00
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	47,497.49	47,354.61	142.88
Wireless 911 Grant	11,601.44	11,137.19	464.25
State Forfeited Asset Funds	5,434.73	757.48	4,677.25
F&R OEMS Reimbursement	127.50	-	127.50
Total	4,867,068.52	4,667,212.44	199,856.08

*1

*1 Timing --FY17 funds received in FY18

County of Frederick

General Fund

September 30, 2017

(7) Federal Revenue	FY18	FY17	Increase/Decrease
Federal Forfeited Assets	443.33	-	443.33
Federal Funds Sheriff	4,499.82	-	4,499.82
Emergency Services Grant	-	6,475.00	(6,475.00)
Total	4,943.15	6,475.00	(1,531.85)

(8) Expenditures

Expenditures increased \$1,925,931.14. **General Administration** increased \$780,186.69 and includes an increase of \$428,491 for the Children’s Services transfer due to increased expenses. **Public Safety** increased \$920,802.50 and reflects the year to date increase of \$544,254.69 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and the addition of seven deputies and sixteen firefighters in November FY2017. The Transfers increased \$3,552,381.94. See chart below:

(9) Transfers Increased \$3,552,381.94	FY18	FY17	Increase/Decrease
Transfer to School Operating	1,032,255.77	1,574,432.38	(542,176.61) *1
Transfer to Debt Service County	1,225,349.55	1,459,180.71	(233,831.16) *2
Operational Transfers	91,523.19	86,753.48	4,769.71 *3
Debt Contingency	4,323,620.00	-	4,323,620.00 *4
Total	6,672,748.51	3,120,366.57	3,552,381.94

*1 Decrease in transfers to School Operating: FY18 \$1,032,255.77 C/F School Encumbrance

FY17 includes \$903,813.48 C/F School Encumbrance and \$670,618.90 C/F School Operating

*2 Decrease in payments for Debt Service County is due to the timing of the billing for payment of Roundhill. Payments include the Bowman Library, Millwood Station, Public Safety Building, the Animal Shelter, and the City of Winchester for Courtroom, Roof, and HVAC Projects.

*3 Timing of Insurance Charge-Outs

*4 Board of Supervisors Capital

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 September 30, 2017

ASSETS	FY2018 <u>9/30/17</u>	FY2017 <u>9/30/16</u>	Increase <u>(Decrease)</u>
Cash	8,218,950.81	7,301,080.08	917,870.73 *1
GL controls(est.rev/est.exp)	<u>(1,001,682.50)</u>	<u>(862,930.53)</u>	<u>(138,751.97)</u>
TOTAL ASSETS	<u>7,217,268.31</u>	<u>6,438,149.55</u>	<u>779,118.76</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,507,247.00</u>	<u>2,395,005.00</u>	<u>112,242.00</u>
TOTAL LIABILITIES	<u>2,507,247.00</u>	<u>2,395,005.00</u>	<u>112,242.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	17,479.60	18,673.89	(1,194.29)
Fund Balance	<u>4,692,541.71</u>	<u>4,024,470.66</u>	<u>668,071.05 *2</u>
TOTAL EQUITY	<u>4,710,021.31</u>	<u>4,043,144.55</u>	<u>666,876.76</u>
TOTAL LIABILITY & EQUITY	<u>7,217,268.31</u>	<u>6,438,149.55</u>	<u>779,118.76</u>

NOTES:

*1 Cash increased \$917,870.73. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$668,071.05. The beginning balance was \$4,611,633.77 and includes adjusting entries, budget controls for FY18(\$1,008,000) and the year to date revenue less the expenditures of \$1,088,907.94.

Current Unrecorded Accounts Receivable-	<u>FY18</u>
Prisoner Billing:	41,784.00
Compensation Board Reimbursement 9/17	<u>480,891.90</u>
Total	522,675.90

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 9/30/17

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2018 9/30/17 <u>Actual</u>	FY2017 9/30/16 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	24.38	43.39	(19.01)
Interest		-	8,941.62	(8,941.62)
Supervision Fees	72,435.00	3,795.00	-	3,795.00
Drug Testing Fees	1,000.00	50.00	-	50.00
Work Release Fees	379,828.00	60,206.62	64,949.43	(4,742.81)
Federal Bureau Of Prisons	0.00	110.00	396.00	(286.00)
Local Contributions	7,730,746.00	3,865,373.00	3,494,157.00	371,216.00
Miscellaneous	7,500.00	705.84	19,835.64	(19,129.80)
Phone Commissions	336,000.00	29,771.16	0.00	29,771.16
Food & Staff Reimbursement	75,000.00	8,728.10	4,249.72	4,478.38
Elec.Monitoring Part.Fees	110,000.00	12,235.26	19,951.69	(7,716.43)
Share of Jail Cost Commonwealth	1,400,000.00	0.00	0.00	0.00
Medical & Health Reimb.	75,000.00	11,716.83	10,545.97	1,170.86
Shared Expenses CFW Jail	5,250,000.00	624,909.53	819,767.44	(194,857.91)
State Grants	276,233.00	0.00	0.00	0.00
Local Offender Probation	247,636.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	2,197.44	(2,197.44)
Transfer From General Fund	5,394,459.00	1,348,614.75	1,324,978.00	23,636.75
TOTAL REVENUES	21,355,837.00	5,966,240.47	5,770,013.34	196,227.13
EXPENDITURES:	22,374,999.10	4,877,332.53	4,754,445.71	122,886.82
Excess(Deficiency)of revenues over expenditures		1,088,907.94	1,015,567.63	73,340.31
FUND BALANCE PER GENERAL LEDGER		<u>3,603,633.77</u>	<u>3,008,903.03</u>	<u>594,730.74</u>
Fund Balance Adjusted To Reflect Income Statement 9/30/17		4,692,541.71	4,024,470.66	668,071.05

County of Frederick
Fund 12 Landfill
September 30, 2017

ASSETS	FY2018 9/30/17	FY2017 9/30/16	Increase (Decrease)
Cash	35,914,726.49	33,698,295.42	2,216,431.07
Receivables:			
Accounts Receivable			
Fees	822,469.99	709,991.66	112,478.33 *1
Accounts Receivable Other	6,595.68	1,421.18	5,174.50
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	47,158,186.20	45,498,224.85	1,659,961.35
Accumulated Depreciation	(29,232,078.83)	(27,824,334.18)	(1,407,744.65)
GL controls(est.rev/est.exp)	(2,805,641.32)	(1,149,713.61)	(1,655,927.71)
TOTAL ASSETS	51,780,258.21	50,849,885.32	930,372.89
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	158,608.75	183,021.61	(24,412.86)
Accrued Remediation Costs	12,807,957.65	12,516,507.64	291,450.01 *2
Retainage Payable	0.00	26,133.20	(26,133.20)
Deferred Revenue Misc.Charges	6,595.68	1,421.18	5,174.50
TOTAL LIABILITIES	12,973,162.08	12,727,083.63	246,078.45
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	452,516.68	1,340,490.79	(887,974.11) *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	28,496,137.45	26,923,868.90	1,572,268.55 *4
TOTAL EQUITY	38,807,096.13	38,122,801.69	684,294.44
TOTAL LIABILITY AND EQUITY	51,780,258.21	50,849,885.32	930,372.89

NOTES:

*1 Landfill receivables increased \$112,478.33. Landfill fees at 9/17 were \$586,190.13 compared to \$537,522.45 at 9/16 for an increase of \$48,667.68. Delinquent fees at 9/17 were \$266,128.06 compared to \$169,313.61 at 9/16 for an increase of \$96,814.45.

*2 Remediation increased \$291,450.01 and includes \$260,047.00 for post closure and \$31,403.01 interest.

*3 The encumbrance balance at 9/30/17 was \$452,516.68. Included in this balance is a 2017 963K track loader for \$334,679, a Kubota M6-111 DTC-F tractor for \$66,120.68, and a 2017 Ford super duty F-450 costing \$51,717.

*4 Fund balance increased \$1,572,268.55. The beginning balance was \$30,545,628.45 and includes adjusting entries, budget controls for FY18(\$2,997,546), (\$120,000) for trash compactor GPS system,(\$10,000) for generator monitoring equipment, (\$100,000) for surveillance equipment and \$,178,055 for year to date revenue less expenditures.

Note that FY17 budget controls were (\$645,965) compared to FY18(\$2,997,546) for a difference of \$2,351,581 reduction in fund balance.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 September 30, 2017

FUND 12 LANDFILL REVENUES		FY2018	FY2017	YTD
	<u>Appropriated</u>	9/30/17 <u>Actual</u>	9/30/2016 <u>Actual</u>	Actual <u>Variance</u>
Credit Card Charges	0.00	823.13	987.77	(164.64)
Interest on Bank Deposits	75,000.00	5,351.75	5,215.67	136.08
Salvage and Surplus	0.00	42,159.11	32,040.20	10,118.91
Sanitary Landfill Fees	5,920,000.00	1,527,222.59	1,422,282.28	104,940.31
Charges to County	0.00	143,170.92	125,882.66	17,288.26
Charges to Winchester	0.00	37,448.64	35,911.35	1,537.29
Tire Recycling	110,000.00	65,959.55	26,946.56	39,012.99
Reg. Recycling Electronics	66,000.00	14,905.00	15,497.00	(592.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	0.00	0.00
Miscellaneous	48,000.00	0.00	0.00	0.00
Wheel Recycling	50,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	168,402.00	47,947.86	60,196.96	(12,249.10)
Landfill Gas To Electricity	287,293.00	80,796.23	100,437.86	(19,641.63)
Waste Oil Recycling		0.00	0.00	0.00
TOTAL REVENUES	6,734,695.00	1,965,784.78	1,825,398.31	140,386.47
Operating Expenditures	4,951,853.00	756,636.08	734,954.08	21,682.00
Capital Expenditures	5,041,000.00	31,093.70	984,327.56	(953,233.86)
TOTAL Expenditures	9,992,853.00	787,729.78	1,719,281.64	(931,551.86)
Excess(deficiency)of revenue over expenditures		1,178,055.00	106,116.67	1,071,938.33
Fund Balance Per General Ledger		27,318,082.45	26,817,752.24	500,330.21
FUND BALANCE ADJUSTED		28,496,137.45	26,923,868.91	1,572,268.54

County of Frederick, VA
Report on Unreserved Fund Balance
October 13, 2017

Unreserved Fund Balance, Beginning of Year, July 1, 2017 **44,544,519**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds	(176,173)	
C/F capital contingency	(1,144,788)	
C/F Fire Company Capital	(219,688)	
C/F Sheriff vehicle equipment	(20,130)	
C/F Sheriff body cameras	(128,440)	
C/F Sheriff eSummons	(29,620)	
C/F Sheriff 21st century grant	(12,699)	
C/F Sheriff honor guard donation	(100)	
C/F Sheriff auto claim reimbursement	(15,742)	
C/F design Stephenson Convenience Center	(9,000)	
C/F Middletown & Greenwood site improvements	(60,434)	
C/F NW Sherando design & Abrams Creek survey	(88,770)	
C/F NW Sherando construction	(612,300)	
C/F Rose Hill Park playground	(7,278)	
C/F E911 radio upgrade	(7,580)	
C/F Stephens City ancillary building	(214,106)	
C/F Sherando fire hydrant install	(20,000)	
C/F School FY17 grant funds	(285,004)	
C/F Fire & Resuce study	(27,900)	
		(3,079,750)

Other Funding / Adjustments

COR refund - Calibur Collision	(14,926)	
COR refund - Valley Proteins	(16,961)	
COR refund - Ally Financial	(3,267)	
Airport capital	(209,674)	
COR refund - Toyota Lease Trust	(3,305)	
COR refund - Gander Mountain	(7,150)	
		(255,283)

Fund Balance, October 13, 2017 **41,209,485**