

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Tuesday, February 26, 2019
3:00 p.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors Meeting Room at 107 North Kent Street on Wednesday, February 26, 2019 at 3:00 p.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Lofton; Jeffrey Boppe; and Angela Rudolph. Non-voting liaison: Ellen Murphy, Commissioner of the Revenue.

Committee Members Absent: William Orndoff, Treasurer (non-voting liaison)

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Jason Robertson, Parks & Recreation Director; and Joe Wilder, Public Works Director.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS

Items 1 – 4 and 6 were approved under consent agenda.

1. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$50,000. This amount represents donated funds for the completion of design specifications for a training facility building at the animal shelter. This request has been approved by the Public Works Committee. No local funds required. See attached memo, p. 3 – 4.
2. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$33,300. This amount represents donated funds for the installation of sand volleyball courts at Clearbrook Park. No local funds required. See attached memo, p. 5.
3. The Parks & Recreation Director request a General Fund supplemental appropriation in the amount of \$925. This amount represents donated funds for a park bench and dog waste stations. No local funds required. See attached memo, p. 5.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$29,378. This amount represents (2) Byrne/JAG grant awards to be used for deputy go bags, a throw phone, a camera, and items for Project Lifesaver. No local funds required. See attached memos, p. 6 – 10.
5. The Sheriff requests a General Fund supplemental appropriation in the amount of \$6,692. This amount represents proceeds from the sale of a K9 cruiser, and the funds will be used for equipment for the command center. No local funds required. See attached memo, p. 11 – 12. The committee recommends approval.
6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$350. This amount represents restitution for a damaged cruiser, and the funds will be used for vehicle maintenance. No local funds required. See attached memo, p. 13 – 14.

NO ACTION REQUIRED

1. The Sheriff requests authorization to apply for a School Resource Officer (SRO) Grant through DCJS. The grant application is for an SRO in FY 2020 and is due March 8, 2019. If the grant is awarded, a new FY 20 appropriation would be required in the amount of \$122,930, of which \$80,216 would be local funds. See the attached information, p. 15 – 18. The committee recommended amending the February 27, 2019 Board of Supervisors agenda to add this item.
2. Amendment Frederick County Code, Chapter 155 (Taxation), Article III (Senior Citizens and Disabled Persons Exemption and Deferral), to adjust amounts to account for inflation since the amounts were last established. This item has been approved and forwarded from the Code & Ordinance Committee. A public hearing would be required. See attached, p. 19 – 41. The committee recommends forwarding item to the Board of Supervisors at the February 27, 2019 to schedule a public hearing.
3. Amendment to Frederick County Code, Chapter 155 (Taxation), to add an Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty). This item has been approved and forwarded from the Code & Ordinance Committee. A public hearing would be required. See attached, p. 19 – 20, 42 – 58. The committee recommends postponing the item awaiting further information from the County Attorney.

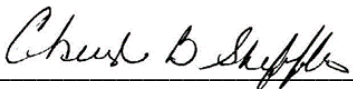
INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for January 2019. See attached, p. 59.
2. The Finance Director provides financial statements ending January 31, 2019. See attached, p. 60 – 70.
3. The Finance Director provides an FY 2019 Fund Balance Report ending February 15, 2019. See attached, p. 71.
4. The Finance Director provides summary information on the 2017 Fire & Rescue Companies audits. See attached, p. 72 – 74.

Respectfully submitted,

FINANCE COMMITTEE

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

By 

Cheryl B. Shiffler, Finance Director



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance

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

SUBJECT: Supplemental Appropriation Request
Frederick County Esther Boyd Animal Shelter

DATE: February 5, 2019

In a regularly scheduled meeting held on January 29, 2019, the Public Works Committee endorsed the following supplemental appropriation request:

- a. Request for \$50,000.00 for the Frederick County Esther Boyd Animal Shelter

Please include the above supplemental appropriation request on the next Finance Committee agenda. Justification for the above request is included as attachment 1. No local funds are required for this request.

JCW/kco

Attachments: as stated

cc: file

10-240-2501
bal \$1,216,179



MEMORANDUM

TO: Public Works Committee

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

SUBJECT: Supplemental Appropriation Request
Animal Shelter Reserve Fund – Building Addition – Professional Services

DATE: January 24, 2019

Over the past year, a design was performed for a training facility building at the Frederick County Esther Boyd Animal Shelter. The funds for the design and building are to be from donated funds. Currently, the design of the building is complete, but we must complete the design specifications, develop a bid package and the provide professional services during construction. In order to complete the bid package a supplemental appropriation request for funding from the Animal Shelter reserve is required. We are requesting an additional \$50,000 be appropriated from the reserve fund 10-240-2501 and placed in the professional services design/engineering line item 10-4305-3002-02.

Our plan is to advertise the bid package during March and April 2019. Once we receive bids, staff will come back to the Board of Supervisors for a funding request for the building.

JCW/kco



MEMO

To: Finance Department
From: Jason Robertson, Director
Subject: Fund Transfer
Date: February 13, 2019

Please transfer \$33,300 from Donation Line 1033-1899-0003 to Expenditure Line 4-010-071090-5412-000-000 which represents a donation from the Blue Ridge Volleyball Association for the installation of three sand volleyball courts at Clearbrook Park.

Please transfer \$500 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents a donation from All Pets Cremation for a dog waste station at Sherando Park and Rose Hill Park.

Please transfer \$425 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071090-5413-000-000 which represents a donation from Chris Fordney for a park bench at Frederick Heights Park.

3-010-18990-0003
c.s. 1/17/19 \$18,300; 8/3/18 \$15,000
c.s. 11/14/18 \$500
c.s. 11/5/18 \$425

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO : Cheryl Shiffler
FROM : Sheriff Millholland
SUBJECT : Funds Appropriation
DATE : January 15, 2019

The Frederick County Sheriff's Office has been awarded a Byrne/Justice Assistance Grant (JAG) in the amount of \$19,062.00. We are requesting the funds be appropriated as follows:

\$19,062 to 3102-5409-000-000 for the purchase of deputy go bags, a camera and the purchase of needed items from Project Lifesaver.

Revenue code for this will be 3 010 024040 0030 - Sheriff's Office State Grants

Thank you,

A handwritten signature in black ink, appearing to be "LWM/bjs", written over a horizontal line.

LWM/bjs



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

Shannon Dion
Director

December 14, 2018

1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000

Mr. Kris Tierney
County Administrator
Frederick County
107 North Kent Street
Winchester, VA 22601-5039

Title: Byrne/JAG – Project Title: Law Enforcement Equipment and Technology

Dear Mr. Tierney:

I am pleased to advise you that grant number **19-A4670AD16** for the above-referenced grant program has been approved for a total award of \$19,062 in Federal Funds.

Enclosed you will find a Statement of Grant Award and a Statement of Grant Award Special Conditions. To indicate your acceptance of the award and conditions, please sign the award acceptance and return electronically to grantsmgmt@dcjs.virginia.gov at the Department of Criminal Justice Services (DCJS). Please review the conditions carefully; as some require action on your part before we will disburse grant funds.

Also, enclosed are the Post Award Instructions and Reporting Requirements. Please refer to and read this information carefully as it contains details on processing financial and progress reports, as well as requesting awarded funds. ***Remember all financial and progress reports, budget amendment requests and request for funds must be processed through our online Grants Management Information System (GMIS).***

We appreciate your interest in this grant program and will be happy to assist you in any way we can to assure your projects success. If you have any questions, please call Patrick Harris at (804) 786-5367.

Sincerely,

Shannon Dion

Enclosures

cc: Ms. Bonnie Shifflett, Evidence Clerk
Ms. Cheryl B. Shiffler, Finance Director
Mr. Patrick Harris, DCJS Monitor

Department of Criminal Justice Services

1100 Bank Street, 12th Floor, Richmond, VA 23219

Statement of Grant Award/Acceptance

Subgrantee: Frederick County

Date: December 14, 2018

Grant Period:

Grant Number:

From: 01/01/2019

Through: 09/30/2019

19-A4670AD16

Project Director	Project Administrator	Finance Officer
Ms. Bonnie Shifflett Evidence Clerk Frederick Co. Sheriff's Office 1080 Coverstone Drive Winchester, VA 22602-4369 Phone: (540) 504-6522 Email: bshifflett@fcva.us	Mr. Kris Tierney County Administrator Frederick County 107 North Kent Street Winchester, VA 22601-5039 Phone: (540) 667-8278 Email: ktierney@fcva.us	Ms. Cheryl B. Shiffler Finance Director Frederick County 107 North Kent Street Winchester, VA 22601-5039 Phone: (540) 665-5610 Email: cshiffle@fcva.us

Grant Award Budget

Budget Categories	DCJS Funds			Local	TOTALS
	Federal	General	Special		
Travel	\$0	\$0	\$0	\$0	\$0
Supplies/Other	\$1,240	\$0	\$0	\$0	\$1,240
Personnel	\$0	\$0	\$0	\$0	\$0
Indirect Cost	\$0	\$0	\$0	\$0	\$0
Equipment	\$17,822	\$0	\$0	\$0	\$17,822
Consultant	\$0	\$0	\$0	\$0	\$0
Totals	\$19,062	\$0	\$0	\$0	\$19,062

This grant is subject to all rules, regulations, and criteria included in the grant guidelines and the special conditions attached thereto.

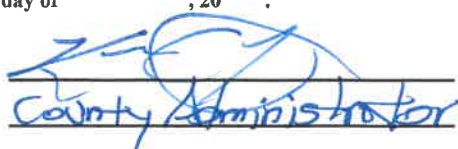


Shannon Dion, Director

The undersigned, having received the Statement of Grant Award/Acceptance and the Conditions attached thereto, does hereby accept this grant and agree to the conditions pertaining thereto, this _____ day of _____, 20_____.

Signature: _____

Title: _____


County Administrator

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO : Cheryl Shiffler
FROM : Sheriff Millholland
SUBJECT : Funds Appropriation
DATE : January 15, 2019

The Frederick County Sheriff's Office has been awarded a Byrne/Justice Assistance Grant (JAG) in the amount of \$10,316. We are requesting the funds be appropriated as follows:

\$1470 to 3102-5409-000-000 for the purchase of deputy go bags

\$8846 to 3102-5409-000-004 for the purchase of a new Throw Phone for the Crisis Response Team

Revenue code for this will be 3 010 033010 0025 Sheriff's Office Federal Grants

Thank you,

A handwritten signature in black ink, appearing to be "LWM/bjs", written over a horizontal line.

LWM/bjs



**U.S. Department of Justice
Office of Justice Programs
Bureau of Justice Assistance**

Grant

PAGE 1 OF 23

1. RECIPIENT NAME AND ADDRESS (Including Zip Code) County of Frederick 107 N. Kent Street Winchester, VA 22601-5039	4. AWARD NUMBER: 2018-DJ-BX-0132	
	5. PROJECT PERIOD: FROM 10/01/2017 TO 09/30/2019 BUDGET PERIOD: FROM 10/01/2017 TO 09/30/2019	
	6. AWARD DATE 10/01/2018	7. ACTION Initial
2a. GRANTEE IRS/VENDOR NO. 546001290	8. SUPPLEMENT NUMBER 00	
2b. GRANTEE DUNS NO. 118098222	9. PREVIOUS AWARD AMOUNT \$ 0	
3. PROJECT TITLE FY18 JAG Program	10. AMOUNT OF THIS AWARD \$ 10,316	
	11. TOTAL AWARD \$ 10,316	

12. SPECIAL CONDITIONS
THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).

13. STATUTORY AUTHORITY FOR GRANT
This project is supported under FY18(BJA - JAG State & JAG Local) Title I of Pub. L. No. 90-351 (generally codified at 34 U.S.C. 10101 - 10726), including subpart I of part E (codified at 34 U.S.C. 10151 - 10158); see also 28 U.S.C. 530C(a)

14. CATALOG OF DOMESTIC FEDERAL ASSISTANCE (CFDA Number)
16.738 - Edward Byrne Memorial Justice Assistance Grant Program

15. METHOD OF PAYMENT
GPRS

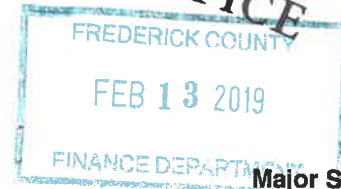
AGENCY APPROVAL	GRANTEE ACCEPTANCE	
16. TYPED NAME AND TITLE OF APPROVING OFFICIAL Matt Dummermuth Principal Deputy Assistant Attorney General	18. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL Kris Tierney County Administrator	
17. SIGNATURE OF APPROVING OFFICIAL 	19. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL 	19A. DATE 10/2/18

AGENCY USE ONLY							
20. ACCOUNTING CLASSIFICATION CODES							
FISCAL YEAR	FUND CODE	BUD. ACT.	DIV. OFC.	REG.	SUB.	POMS	AMOUNT
X	B	DJ	80	00	00		10316
21. TDJUGT0394							

OJP FORM 4000/2 (REV. 5-87) PREVIOUS EDITIONS ARE OBSOLETE.

OJP FORM 4000/2 (REV. 4-88)

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 : Angela Whitacre, – Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Deposit
DATE : February 12, 2019

Attached please find a deposit in the amount of \$6,693.00. We are requesting the amounts be posted in the following line items

\$6,692.00 represents a purchase of one of our K9 cruisers that was sold.
Revenue line item 3010-015020-0007 (10AC)
Please appropriate this amount to the line item 3102-5409-000-000

c.s. 2/14/19
3-010-018990-0007
corrected with JE

\$1.00 represents a purchase of a duty weapon (Smith and Wesson MEP7730) assigned to John Heflin. Pursuant to Virginia code 59.1-1483 any full time sworn Law Enforcement Officer may purchase the duty weapon that they were assigned when retired after at least 10 years of service.
Revenue line item 3010-018990-0001 (1096)

A memo will be sent to Finance for appropriation

Thank you,

LWM/adl

per Angie 2/13/19: funds to be used for equipment for the command center.

9923

PAYMAC, INC.
P.O. BOX 530861
HENDERSON, NEVADA 89053

02/01/19

PAY TO THE
ORDER OF

Frederick County Sheriff's Office

\$ 6,692.00

Six Thousand Six Hundred Ninety-Two and 00/100*****

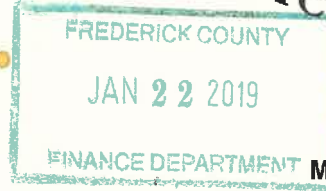
DOLLARS

Frederick County Sheriff's Office
Attn: Donald Lang
1080 Coverstone Drive
Winchester, VA 22602

[Redacted Signature]

[Redacted MICR Line]

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 R. Lenny Millholland
SUBJECT : Sheriff Restitution
DATE : January 22, 2019

We are requesting the following amount to be appropriated in the following line items. This amount represent as payment order by the court for restitution.

1/16/19 - \$350 – This amount represents court ordered partial restitution for damage sustained to Deputy Bradford cruiser during an arrest on 11/29/17. Please appropriate this amount to line item 3102-3004-000-002

Thank you

LWM/adl

C.S. 1/23/19

THIS CHECK IS VOID WITHOUT A COLORED BORDER AND WATERMARK ON THE BACK - HOLD AT ANGLE TO VIEW

FREDERICK COUNTY CIRCUIT COURT
5 NORTH KENT STREET
WINCHESTER, VA 22601

19850

DATE
JANUARY 15, 2019

\$ 350.00

DOLLARS

PAY TO THE ORDER OF

FREDERICK COUNTY SHERIFF'S OFFICE

THREE HUNDRED FIFTY AND 00/100*****

VOID AFTER 60 DAYS

MEMO

CR18000278-00



Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO: Cheryl Shiffler
FROM: Sheriff Millholland
SUBJECT: Grant Application – School Resource Officer
DATE: February 13, 2019

The Frederick County Sheriff's Office would like to apply for a grant through DCJS for a total of \$70,000 for one SRO positions at Stonewall Elementary. The total grant amount includes \$27,286.00 local match or in-kind contribution for each position. The match would be met with the additional expenses listed below.

In order to fill the position at Stonewall we would need to hire one new deputy (SRO). Initially the grant would cover \$42,714 of the costs associated with the new position. The total first year cost of one (1) new position is \$122,930, which includes salary, fringes, vehicle, uniforms, computer, radio, and police supplies. Subsequent years would only require salary and fringes until equipment needs replacing.

Salary & fringes	\$59,481
Uniforms & supplies	\$4,514
Radio & computer	\$5,000
Vehicle & equipment	\$53,935
TOTAL	\$122,930

According to Patrick at DCJS they are expecting to offer funding for the next 4 years for these positions, with a possibility of offering more money to cover more positions. The grants would need to be reapplied for every year.

If the grant is awarded, a new FY20 appropriation would be required in the amount of \$122,930 (\$42,714 grant and \$80,216 local).

This grant application is due to DCJS by March 8, 2019.

Thank you,

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LWM/bjs



**Commonwealth of Virginia
Virginia Department of Criminal Justice Services**

Grant Application

Grant Program:	School Resource Officer Grant Program	Congressional District(s)	10 th
Applicant:	Frederick County Sheriff's Office	Faith Based Organization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Applicant Federal ID Number:	54-6001290	Best Practice?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Jurisdiction(s) Served and Zip Codes:	Frederick County VA 22624, 22602		
Program Title:	School Resource Officer Program	Certified Crime Prevention Community?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Grant Period:	July 1, 2019 thru June 30, 2020	DUNS NUMBER:	118098222
Type of Application:	<input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation of Grant Number _____ <input type="checkbox"/> Revision of Grant Number _____		<input checked="" type="checkbox"/> Rural <input type="checkbox"/> Urban <input type="checkbox"/> Suburban

	Project Director	Project Administrator	Finance Officer
Name:	Bonnie Shifflett	Kris Tierney	Cheryl B. Shiffler
Title:	Evidence Clerk	County Administrator	Finance Director
Address:	1080 Coverstone Dr Winchester, VA 22602-4369	107 North Kent St. Winchester, VA 22601-5039	107 North Kent St. Winchester, VA 22601-5039
Phone:	540-504-6522	540-667-8278	540-665-5610
Fax:	540-504-6400	540-667-0370	540-667-0370
E-Mail:	bshifflett@fcva.us	ktierney@fcva.us	cshiffle@fcva.us

Signature of Project Administrator:

Brief Project Description:

Provide Stonewall Elementary School with a full-time SRO.


Project Budget	DCJS Funds		Local Match	Total Requested
	Federal	State		
Personnel		42,714.00	17,772.00	60,486.00
Consultants				
Travel				
Equipment			5000.00	5000.00
Supplies/Other			4514.00	4514.00
Indirect Costs				
Total Requested		42,714.00	27,286.00	70,000.00

Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Sheriff's Office				
Name of Grant	School Resource Officer Grant Program				
Grantor	DCJS - Department of Criminal Justice Services				
Grant deadline for submission	03/08/2019				
Total Amount of Anticipated Award	\$ 70,000.00				
Purpose of grant (summary)	Provide Stonewall Elementary with a full-time School Resource Officer (grant period July 1, 2019 - June 30, 2020 -- FY20)				
Grant approved through budget process? (Yes/No)	No				
Local Match Requirement (Yes/No)	Yes	Amount:	\$ 27,286.00		
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)	It can be local match or in-kind <i>match satisfied with other associated costs listed below</i>				
Other associated costs	\$63,450 total - vehicle, police supplies, uniforms, computer, radio				
Continuing obligation and cost (fin comm/BOS approval required)	The grant may not be available in future years and the County would absorb the entire cost. If grant is available we would reapply with no guarantee it would be awarded. The local share and replacement equipment (when needed) would be a continuing obligation with the grant award.				
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	Yes	How many?	1	Total cost, including fringes:	\$ 59,481.00
Revenue and Expenditure codes & amounts	Rev. Code 3 010 024040 0030 (Sheriff's Office State Grants) 3102-1002-000-*** (Payroll) 3102-5408-000 (vehicle equip) 3102-5409 (police supplies) 3102-200x-000 (fringes) 3102-3004-000 (vehicle equip install) 3102-5305 (vehicle insurance) 3102-3010-000 (academy) 3102-8003-000 (radio) 3102-8005 (vehicle) 3102-5410-000 (uniforms) -SEE ATTACHED FOR AMOUNTS- 3102-5413-000 (computer)				
Department Contact (name, email, phone)	Bonnie Shifflett bshifflett@fcva.us 540-504-6522				
Department Head approval to apply for grant				Date	2/15/19
BOS approval date (if applicable)					
Finance review of grant policy compliance				Date	
County Administrator approval to apply for grant				Date	

Notes:

[Finance-sk] requires BOS approval due to the addition of a position and continuing obligation.

2019-2020 NEW POSITION REQUEST

DEPARTMENT

DEPARTMENT CODE

PLEASE INCLUDE:

- **NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM**
- **JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED**
- **ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE**

****DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY****

4-010-031020-1001-000-043	Deputy 1	39,014	39,014
4-010-031020-2001-000-000	F.I.C.A	2,985	2,985
4-010-031020-2002-000-000	Retirement - V.R.S	3,819	3,819
4-010-031020-2005-000-000	Hospital/Medical Plans	12,216	12,216
4-010-031020-2006-000-000	Group Insurance	511	511
4-010-031020-2011-000-000	Workers' Compensation	936	936
4-010-031020-3010-000-000	Contractual Services - Pay dues for the academy. Skyline Regional Academy	468	468
4-010-031020-3004-000-002	Repair/Maintenance Vehicles - installation of equipment	950	950
4-010-031020-5305-000-000	Motor Vehicle Insurance	550	550
4-010-031020-5408-000-000	Vehicle and Powered Equipment - decals, push bumper, push bumper light channel, mobile radio, Radio antenna, GPS antenna, partition Light bar, siren box, siren speaker, siren box mounting kit, signal surface mount lights, mounting bracket kits, computer console, long gun locking device.	17,635	17,635
4-010-031020-5409-000-000	Police Supplies - Drug test kits, DNA swabs and holders, evidence tags fingerprint kits, syringe tubes, pill box, crime scene tape, shoe covers brown bags, rifle boxes, pistol boxes, knife boxes, PBT breath tubes rifles, flex ties, flashlights	1,546	1,546
4-010-031020-5410-000-000	Uniforms - duty pants, shirts, ties, hats, coats, hat covers, traffic vests gun belt, belts, belt keepers, badges, leather gear, gloves, boots, patches Vests, outer vest & pouches	2,500	2,500
4-010-031020-8003-000-000	Communications Equipment - Radio	2,000	2,000
4-010-031020-8005-000-000	Motor Vehicles - Cruiser	34,800	34,800
	Total cost for new position		119,930

Getac Computer \$3000

CODE & ORDINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Thursday, June 28, 2018
8:30 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

ATTENDEES:

Committee Members Present: Shannon Trout, Chair; Blaine P. Dunn; J. Douglas McCarthy; Stephen Butler, and James Drown

Committee Members Absent: Derek Aston

Staff present: Roderick B. Williams, County Attorney; Jay E. Tibbs, Deputy County Administrator; Treasurer C. William Orndoff, Jr.; and Commissioner of the Revenue Ellen Murphy.

ITEMS FOR INFORMATION ONLY:

1. Amendment Frederick County Code, Chapter 155 (Taxation), Article III (Senior Citizens and Disabled Persons Exemption and Deferral), to adjust amounts to account for inflation since the amounts were last established.

These proposed revisions would adjust the different income and asset limits for program eligibility, to account for inflation since the amounts were last established, in 2003. The revisions would also provide for the amounts to be adjusted automatically each year going forward based upon changes in the Consumer Price Index. Lastly, the revisions clarify that relief under the program is limited to the taxes on the dwelling and not more than one acre of land upon which the dwelling is situated.

The committee, Treasurer, and Commissioner discussed the proposed changes. The Treasurer raised some concerns relative to the proposal to include the use of the Consumer Price Index. The committee also discussed changes to the total combined income brackets. The high end of the income brackets to receive the 100%, 60%, and 35% exemptions were each increased by \$5,000. The proposed new brackets would be as follows:

Total Combined Income	Percentage of Exemption
\$0 - \$25,000	100%
\$25,001 - \$30,000	60%
\$30,001 - \$35,000	35%
\$35,001 - \$50,000	10%

In addition to the income changes, the committee agreed to keep the net combined financial worth cap at \$150,000 and removed the Consumer Price Index provision.

Upon a motion by Mr. Dunn, seconded by Mr. McCarthy, the Code and Ordinance Committee forwarded the proposed ordinance amendment, as modified, to the Finance Committee with a recommendation of approval. The motion was unanimously approved.

2. Amendment to Frederick County Code, Chapter 155 (Taxation), to add an Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty).

This proposed amendment would allow for an exemption from real property taxes for surviving spouses of certain public safety personnel killed in the line of duty.

Upon a motion by Mr. McCarthy, seconded by Mr. Drown, the Code and Ordinance Committee forwarded the proposed ordinance amendment to the Finance Committee, with a recommendation of approval. The motion was approved by a 4-1 vote with Mr. Dunn voting no.

3. Amendment to Frederick County Code, Chapter 155 (Taxation), Article IV (Personal Property Taxes), Section 155-26 (Exemptions), to add an exemption for one motor vehicle each, owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand or who is blind or who is permanently and totally disabled.

This proposed amendment would allow for an exemption from personal property taxes for one motor vehicle each, owned by disabled veterans. The tax rate for this property would be zero, which would be accomplished by noting the property in the County Code as a separate class, exempted from taxation.

Mr. McCarthy moved that the Code and Ordinance Committee forwarded the proposed ordinance amendment to the Finance Committee with a recommendation of approval. The motion died for lack of a second.

There being no further business, the meeting was adjourned at 6:53 p.m.

Respectfully submitted,

A handwritten signature in blue ink that reads "Jay E. Tibbs". The signature is written in a cursive, flowing style.

Deputy County Administrator

cc: Code & Ordinance Committee



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383

Fax 540/667-0370

E-mail: rwillia@fcva.us

MEMORANDUM

TO: Code & Ordinance Committee
Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: February 7, 2019

RE: Amendments to Frederick County Code, Chapter 155 (Taxation), Article III (Senior Citizens and Disabled Persons Exemption and Deferral), to adjust amounts to account for inflation since the amounts were last established.

A Board member requested consideration of revisions to the County Code provisions governing the program for exemption from/deferral of real property taxes senior citizens and disabled persons. A draft is attached. The revisions would adjust the different income and asset limits for program eligibility, to account for inflation since the amounts were last established, in 2003. The revisions would also provide for the amounts to be adjusted automatically each year going forward, based upon changes in the Consumer Price Index. Finally, the revisions clarify that relief under the program is limited to the taxes on the dwelling and not more than one acre of land upon which the dwelling is situated. A copy of the state enabling legislation for the program, Code of Virginia, Title 58.1, Chapter 32, Article 2, is also attached for reference. A recommendation to the Board from each Committee would be appropriate.

Attachments



ORDINANCE

___ __, 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby are, amended by enacting amended Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, and that Section 155-22.01 (Adjustments in amounts so that inflation will not result in disqualification from program) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, all as follows (deletions shown in ~~bold strikethrough~~ and additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article III Senior Citizens and Disabled Persons Exemption and Deferral

§158-16 Definitions and word usage.

[No change proposed to § 158-16 – shown for information purposes only]

AFFIDAVIT OR WRITTEN STATEMENT

The real estate tax exemption affidavit or written statement.

DWELLING

The sole residence of the person claiming exemption; provided, however, that the fact that a person who is otherwise qualified for tax exemption by the provisions of this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time shall not be construed to mean that the real estate for which exemption is claimed ceases to be the sole dwelling of such person during such period of other residence, so long as the real estate in question is not used by or leased to others for consideration.

EXEMPTION

The percentage exemption, allowable under the provisions of this article, from the property tax imposed by the County.

PERMANENTLY AND TOTALLY DISABLED

As applied to a person claiming an exemption under this article, a person furnishing the certification or medical affidavits required by § 155-19 of this article and who is found by the Commissioner of the Revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which such property tax exemption is claimed.

§ 155-17 Purpose.

[No change proposed to § 158-17 – shown for information purposes only]

It is hereby declared to be the purpose of this article to provide real estate tax exemptions or deferrals for qualified property owners who are not less than 65 years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of § 58.1-3210 et seq. of the Code of Virginia, the County finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 155-18 Qualifications for exemption.

Exemptions pursuant to this article shall be granted to persons and for property complying with the following provisions:

- A. The title to the property for which exemption is claimed is held or partially held i) by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, ii) in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or iii) in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. An interest held under a leasehold or term of years does not qualify for relief under the provisions of this article.
- B. The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant or claimants.
- C. If the dwelling for which the exemption is claimed is a mobile home, the dwelling must be a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body feet or more in

length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

- D. The person claiming such exemption is 65 years of age or older or permanently and totally disabled as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed.
- E. Gross combined income.
- (1) The gross combined income from all sources of such claimant owner or owners of such dwelling living therein, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, for the immediately preceding calendar year does not exceed the sum of ~~\$50,000~~ **\$68,050**, regardless of whether an income tax return was filed or was required to be filed, provided that the first ~~\$7,500~~ **\$10,207** of any income received by any claimant owner as permanent disability compensation shall not be included in such total, and provided that the first ~~\$8,500~~ **\$11,568** of income of each relative, other than the spouse of such claimant owner or owners, who is living in such dwelling, and of each nonrelative, who is living in such dwelling and who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, shall not be included in such total.
- (2) Such gross combined income of the claimant owner or owners shall not include life insurance proceeds, **nor shall it include** proceeds from borrowing or other debt, **or required minimum distributions from qualified retirement plans.**
- F. The net combined financial worth of such claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, does not exceed ~~\$150,000~~ **\$204,150**. "Net combined financial worth" shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land not exceeding one acre upon which it is situated. Furniture, fixtures and appliances in such exempt residence shall also be excluded from the net worth calculation, provided that they are normal and reasonable to the use and maintenance of the property as the residence of the claimant owner or owners. Net worth is computed by subtracting liabilities from assets.
- G. If an owner qualifies for an exemption, and if the owner can prove by clear and convincing evidence that his physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a person move in and provide care for the owner, and if a person does then move

in for that purpose, then none of the income of that person or of that person's spouse shall be counted towards the income limit, provided the owner of the residence has not transferred assets in excess of ~~\$10,000~~ **\$13,610** without adequate consideration within a three-year period prior to or after that person moves into such residence.

§ 155-19 Application for exemption; investigation of affidavit or written statement.

[No change proposed to § 158-19 – shown for information purposes only]

- A. Annually and not later than April 1 of each taxable year, every person claiming an exemption under this article shall file a real estate tax exemption affidavit or written statement with the Commissioner of the Revenue of the County. The date for filing such an affidavit or written statement by an applicant may be extended by the Commissioner of the Revenue to July 1 of a taxable year in a hardship case in which the Commissioner of the Revenue determines that the applicant was unable to file by April 1 of the particular taxable year because of illness of the applicant or confinement of the applicant in a nursing home, hospital or other medical facility or institution, provided that such real estate tax exemption affidavit or written statement is accompanied by a sworn affidavit of one medical doctor licensed to practice medicine in the commonwealth.
- B. The affidavit or written statement shall set forth the names of the claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling for which exemption is claimed and the total combined net worth and combined income of such persons as defined in this article. The form of such affidavit or written statement shall be determined by the Commissioner of the Revenue and shall contain such other information as may be required adequately to determine compliance with the provisions of § 155-18 of this article. The affidavit or written statement of any person less than 65 years of age who is claiming an exemption under this article shall be accompanied by a certification from the Social Security Administration, the Department of Veterans Affairs, or the Railroad Retirement Board or, if such person is not eligible for certification by any of these agencies, a sworn affidavit from two medical doctors licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the applicant is permanently and totally disabled as defined in § 155-16 of this article. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability. In addition, the Commissioner of the Revenue may make such further inquiry of persons seeking to claim exemption requiring answers under oath and the production of certified tax returns, as may be deemed reasonably necessary, to determine eligibility for an exemption.

C. The Commissioner of the Revenue, after audit and investigation of such affidavits or written statements, shall certify a list of the persons and property qualifying for exemption and the amount thereof to the County Treasurer, who shall forthwith deduct the amounts of such exemption from the real estate tax chargeable for the taxable year to such persons and property.

§ 155-20 Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

Total Combined Income	Percentage of Exemption
\$0 to \$20,000 <u>\$27,220.00</u>	100%
\$20,001 <u>\$27,220.01</u> to \$25,000 <u>\$34,025.00</u>	60%
\$25,001 <u>\$34,025.01</u> to \$30,000 <u>\$40,830.00</u>	35%
\$30,001 <u>\$40,830.01</u> to \$50,000 <u>\$68,050.00</u>	10%

The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated.

§ 155-20.1 Deferral.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. Any person who would otherwise be eligible for an exemption under this article but who, on account of his or her total combined income being in excess of ~~\$20,000~~ \$27,220 but not greater than ~~\$50,000~~ \$68,050, is only eligible for a partial exemption may request deferral of the remainder of the real estate tax

due. In the event of a deferral of real estate taxes hereunder, the accumulated amount of taxes deferred shall be paid to the County by the vendor ~~of the dwelling upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof.~~ Such deferred real estate taxes shall be paid without penalty but shall accrue interest at the rate of 8% per annum on any amount so deferred, and such taxes and interest shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10% of the price for which such real estate may be sold, be inferior to all other liens of record.

§ 155-21 Changes in status.

[No change proposed to § 158-21 – shown for information purposes only]

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit or written statement is filed and having the effect of violating or exceeding the limitations and conditions of § 155-18 of this article shall nullify any exemption or deferral for the then current taxable year and for the taxable year immediately following, provided that a change in income shall only operate to decrease the percentage of exemption or deferral previously determined by the Commissioner of the Revenue pursuant to § 155-20 of this article to the extent that the income amount exceeds the relevant range for a percentage of exemption or deferral set out in §§ 155-20 and 155-20.1 of this article.

§ 155-22 Filing false claims.

[No change proposed to § 158-22 – shown for information purposes only]

It shall be unlawful for any person to falsely claim an exemption or deferral under this article.

§ 155-22.01 Adjustments in amounts so that inflation will not result in disqualification from program.

- A. Not later than January 1 of 2020, and of each subsequent year, the Commissioner of the Revenue shall, with respect to tax years subsequent to 2019, prescribe income and asset amounts for this article, which amounts shall apply in lieu of the amounts contained in this article.**
- B. Any adjustment prescribed by subsection A is the percentage (if any) by which (i) the most recent available Consumer Price Index for All Urban Consumers (CPI-U), as published by the Bureau of Labor Statistics of the United States Department of Labor, exceeds (ii) the CPI-U for December 2018.**

C. For any adjustment provided for by subsection A, such adjustment shall be rounded to the nearest whole dollar.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia

Article 2. Exemptions for Elderly and Handicapped

§ 58.1-3210. Exemption or deferral of taxes on property of certain elderly and handicapped persons.

A. The governing body of any county, city or town may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate and manufactured homes as defined in § 36-85.3, or any portion thereof, and upon such conditions and in such amount as the ordinance may prescribe. Such real estate shall be owned by, and be occupied as the sole dwelling of anyone at least 65 years of age or if provided in the ordinance, anyone found to be permanently and totally disabled as defined in § 58.1-3217. Such ordinance may provide for the exemption from or deferral of that portion of the tax which represents the increase in tax liability since the year such taxpayer reached the age of 65 or became disabled, or the year such ordinance became effective, whichever is later. A dwelling jointly held by a husband and wife, with no other joint owners, may qualify if either spouse is 65 or over or is permanently and totally disabled, and the proration of the exemption or deferral under § 58.1-3211.1 shall not apply for such dwelling.

B. For purposes of this section, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. Under subsection A, real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. For purposes of this article, any reference to real estate shall include manufactured homes.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1993, c. 911; 2007, c. 357; 2014, c. 767.

§ 58.1-3211. Repealed.

Repealed by Acts 2011, cc. 438 and 496, cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.

§ 58.1-3211.1. Prorated tax exemption or deferral of tax.

A. The governing body of the county, city, or town may, by ordinance, also provide for an exemption from or deferral of (or combination program thereof) real estate taxes for dwellings jointly held by two or more individuals not all of whom are at least age 65 or (if provided in the ordinance) permanently and totally disabled, provided that the dwelling is occupied as the sole dwelling by all such joint owners.

The tax exemption or deferral for the dwelling that otherwise would have been provided under

the local ordinance shall be prorated by multiplying the amount of the exemption or deferral by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who are at least age 65 or (if provided in the ordinance) permanently and totally disabled, and as a denominator, 100%. As a condition of eligibility for such tax exemption or deferral, the joint owners of the dwelling shall be required to furnish to the relevant local officer sufficient evidence of each joint owner's ownership interest in the dwelling.

B. For purposes of this subsection, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. For purposes of the tax exemption pursuant to subsection A, real property that is a dwelling jointly held by two or more individuals includes real property (i) held by an eligible person in conjunction with one or more other people as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which an eligible person with one or more other people hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person in conjunction with one or more other people possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. The provisions of this section shall not apply to dwellings jointly held by a husband and wife, with no other joint owners.

D. Nothing in this section shall be interpreted or construed to provide for an exemption from or deferral of tax for any dwelling jointly held by nonindividuals.

2007, c. 357;2008, cc. 298, 695;2011, cc. 438, 496;2014, c. 767.

§ 58.1-3212. Local restrictions and exemptions.

Pursuant to Article X, Section 6 (b) of the Constitution of Virginia, the General Assembly hereby authorizes the governing body of a county, city or town to establish by ordinance net financial worth or annual income limitations as a condition of eligibility for any exemption or deferral of tax allowed pursuant to this article. If the governing body establishes an annual income limitation, the computation of annual income shall be based on adding together the income received during the preceding calendar year, without regard to whether a tax return is actually filed, by (i) owners of the dwelling who use it as their principal residence, (ii) owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, and (iii) at the option of each locality, nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not. If the governing body establishes a net financial worth limitation, net financial worth shall be based on adding together the net financial worth, including the present value of equitable interests, as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner, of the dwelling.

Nothing in this section shall be construed or interpreted as to preclude or prohibit the governing body of a county, city or town from excluding certain sources of income, or a portion of the same, for purposes of its annual income limitation or excluding certain assets, or a portion of the same, for purposes of its net financial worth limitation.

Any county, city, or town that pursuant to this article provides for the exemption from, deferral of, or a combination program of exemptions from and deferrals of real property taxes may

exempt or defer the real property taxes of the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated.

No local ordinance shall require that a citizen reside in the jurisdiction for a designated period of time as a condition for qualifying for any real estate tax exemption or deferral program established pursuant to § 58.1-3210.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1989, c. 568; 2011, cc. 438, 496; 2012, c. 299; 2014, c. 767.

§ 58.1-3213. Application for exemption.

A. The person claiming such exemption shall file annually with the commissioner of the revenue of the county, city or town assessing officer or such other officer as may be designated by the governing body in which such dwelling lies, on forms to be supplied by the county, city or town concerned, an affidavit or written statement setting forth (i) the names of the related persons occupying such real estate and (ii) that the total combined net worth including equitable interests and the combined income from all sources, of the persons specified in § 58.1-3212, does not exceed the limits, if any, prescribed in the local ordinance.

B. In lieu of the annual affidavit or written statement filing requirement, a county, city or town may prescribe by ordinance for the filing of the affidavit or written statement on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit or written statement filed has changed to violate the limitations and conditions provided herein.

C. Notwithstanding the provisions of subsections A, B, and E, any county, city or town may, by local ordinance, prescribe the content of the affidavit or written statement described in subsection A, subject to the requirements established in §§ 58.1-3210, 58.1-3211.1, and 58.1-3212, and the local ordinance; the frequency with which an affidavit, written statement or certification as described in subsection B of this section must be filed; and a procedure for late filing of affidavits or written statements.

D. If such person is under 65 years of age, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, as defined in § 58.1-3217; however, a certification pursuant to 42 U.S.C. § 423 (d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in § 58.1-3217. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in § 58.1-3217.

E. Such affidavit, written statement or certification shall be filed after January 1 of each year, but before April 1, or such later date as may be fixed by ordinance. Such ordinance may include a

procedure for late filing by first-time applicants or for hardship cases.

F. The commissioner of the revenue or town assessing officer or another officer designated by the governing body of the county, city or town shall also make any other reasonably necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified herein, including qualification as permanently and totally disabled as defined in § 58.1-3217 and qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling, or as specified by county, city or town ordinance. The local governing body may, in addition, require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief or deferral.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1986, c. 214; 1988, c. 334; 1990, c. 158; 1991, c. 286; 1996, c. 480; 1997, c. 710; 2007, c. 357; 2011, cc. 438, 496.

§ 58.1-3213.1. Notice of local real estate tax exemption or deferral program for the elderly and handicapped.

The treasurer of any county, city or town shall enclose written notice, in each real estate tax bill, of the terms and conditions of any local real estate tax exemption or deferral program established in the jurisdiction pursuant to § 58.1-3210. The treasurer shall also employ any other reasonable means necessary to notify residents of the county, city or town about the terms and conditions of the real estate tax exemption or deferral program for elderly and handicapped residents of the county, city or town.

1989, c. 568.

§ 58.1-3214. Absence from residence.

The fact that persons who are otherwise qualified for tax exemption or deferral by an ordinance promulgated pursuant to this article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental health care for extended periods of time shall not be construed to mean that the real estate for which tax exemption or deferral is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 2012, cc. 476, 507.

§ 58.1-3215. Effective date; change in circumstances.

A. An exemption or deferral enacted pursuant to § 58.1-3210 or 58.1-3211.1 may be granted for any year following the date that the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or for any year following the date the disability occurred. Changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided by county, city or town ordinance shall nullify any exemption or deferral for the remainder of the current taxable year and the taxable year immediately following. However, any locality may by ordinance provide a prorated exemption or deferral for the portion of the taxable year during which the taxpayer qualified for such exemption or deferral.

B. An ordinance enacted pursuant to this article may provide that a change in ownership to a spouse or a nonqualifying individual, when such change resulted solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption or deferral for the then current taxable year. The proceeds of the sale which would result in the prorated exemption or deferral shall not be included in the computation of net worth or income as provided in subsection A. Such prorated portion shall be determined by multiplying the amount of the exemption or deferral by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption or deferral is the numerator and the number 12 is the denominator.

C. An ordinance enacted pursuant to this article may provide that an individual who does not qualify for the exemption or deferral under this article based upon the previous year's income limitations and financial worth limitations, may nonetheless qualify for the current year by filing an affidavit that clearly shows a substantial change of circumstances, that was not volitional on the part of the individual to become eligible for the exemption or deferral, and will result in income and financial worth levels that are within the limitations of the ordinance. The ordinance may impose additional conditions and require other information under this subsection. The locality may prorate the exemption or deferral from the date the affidavit is submitted or any other date.

Any exemption or deferral under this subsection must be conditioned upon the individual filing another affidavit after the end of the year in which the exemption or deferral was granted, within a period of time specified by the locality, showing that the actual income and financial worth levels were within the limitations set by the ordinance. If the actual income and financial worth levels exceeded the limitations any exemption or deferral shall be nullified for the current taxable year and the taxable year immediately following.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1987, cc. 525, 534; 1989, c. 40; 2007, c. 357; 2008, c. 208; 2011, cc. 438, 496.

§ 58.1-3216. Deferral programs; taxes to be lien on property.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. In the event of a deferral of real estate taxes granted by ordinance, the accumulated amount of taxes deferred shall be paid to the county, city, or town concerned by the vendor, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of

the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof. Such deferred real estate taxes shall be paid without penalty, except that any ordinance establishing a combined program of exemptions and deferrals, or deferrals only, may provide for interest not to exceed eight percent per year on any amount so deferred, and such taxes and interest, if applicable, shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10 percent of the price for which such real estate may be sold, be inferior to all other liens of record.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 2018, c. [291](#).

§ 58.1-3217. Permanently and totally disabled defined.

For purposes of this article, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675.

§ 58.1-3218. Repealed.

Repealed by Acts 2011, cc. [438](#) and [496](#), cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.



CHANGES PROPOSED BY C&O COMMITTEE SHOWN IN GREEN

ORDINANCE

___ __, 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby are, amended by enacting amended Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, and that Section 155-22.01 (Adjustments in amounts so that inflation will not result in disqualification from program) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, all as follows (deletions shown in ~~bold strikethrough~~ and additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article III Senior Citizens and Disabled Persons Exemption and Deferral

§158-16 Definitions and word usage.

[No change proposed to § 158-16 – shown for information purposes only]

AFFIDAVIT OR WRITTEN STATEMENT

The real estate tax exemption affidavit or written statement.

DWELLING

The sole residence of the person claiming exemption; provided, however, that the fact that a person who is otherwise qualified for tax exemption by the provisions of this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time shall not be construed to mean that the real estate for which exemption is claimed ceases to be the sole dwelling of such person during such period of other residence, so long as the real estate in question is not used by or leased to others for consideration.

EXEMPTION

The percentage exemption, allowable under the provisions of this article, from the property tax imposed by the County.

PERMANENTLY AND TOTALLY DISABLED

As applied to a person claiming an exemption under this article, a person furnishing the certification or medical affidavits required by § 155-19 of this article and who is found by the Commissioner of the Revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which such property tax exemption is claimed.

§ 155-17 Purpose.

[No change proposed to § 158-17 – shown for information purposes only]

It is hereby declared to be the purpose of this article to provide real estate tax exemptions or deferrals for qualified property owners who are not less than 65 years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of § 58.1-3210 et seq. of the Code of Virginia, the County finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 155-18 Qualifications for exemption.

Exemptions pursuant to this article shall be granted to persons and for property complying with the following provisions:

- A. The title to the property for which exemption is claimed is held or partially held i) by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, ii) in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or iii) in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. An interest held under a leasehold or term of years does not qualify for relief under the provisions of this article.
- B. The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant or claimants.
- C. If the dwelling for which the exemption is claimed is a mobile home, the dwelling must be a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body feet or more in

length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

D. The person claiming such exemption is 65 years of age or older or permanently and totally disabled as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed.

E. Gross combined income.

(1) The gross combined income from all sources of such claimant owner or owners of such dwelling living therein, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, for the immediately preceding calendar year does not exceed the sum of ~~\$50,000~~ \$68,050 \$50,000, regardless of whether an income tax return was filed or was required to be filed, provided that the first ~~\$7,500~~ \$10,207 \$7,500 of any income received by any claimant owner as permanent disability compensation shall not be included in such total, and provided that the first ~~\$8,500~~ \$11,568 \$8,500 of income of each relative, other than the spouse of such claimant owner or owners, who is living in such dwelling, and of each nonrelative, who is living in such dwelling and who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, shall not be included in such total.

(2) Such gross combined income of the claimant owner or owners shall not include life insurance proceeds, ~~nor shall it include~~ nor shall it include proceeds from borrowing or other debt, ~~or required minimum distributions from qualified retirement plans.~~

F. The net combined financial worth of such claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, does not exceed ~~\$150,000~~ \$204,150 \$150,000. "Net combined financial worth" shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land not exceeding one acre upon which it is situated. Furniture, fixtures and appliances in such exempt residence shall also be excluded from the net worth calculation, provided that they are normal and reasonable to the use and maintenance of the property as the residence of the claimant owner or owners. Net worth is computed by subtracting liabilities from assets.

G. If an owner qualifies for an exemption, and if the owner can prove by clear and convincing evidence that his physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a

person move in and provide care for the owner, and if a person does then move in for that purpose, then none of the income of that person or of that person's spouse shall be counted towards the income limit, provided the owner of the residence has not transferred assets in excess of ~~\$10,000~~ \$13,610 \$10,000 without adequate consideration within a three-year period prior to or after that person moves into such residence.

§ 155-19 Application for exemption; investigation of affidavit or written statement.

[No change proposed to § 158-19 – shown for information purposes only]

- A. Annually and not later than April 1 of each taxable year, every person claiming an exemption under this article shall file a real estate tax exemption affidavit or written statement with the Commissioner of the Revenue of the County. The date for filing such an affidavit or written statement by an applicant may be extended by the Commissioner of the Revenue to July 1 of a taxable year in a hardship case in which the Commissioner of the Revenue determines that the applicant was unable to file by April 1 of the particular taxable year because of illness of the applicant or confinement of the applicant in a nursing home, hospital or other medical facility or institution, provided that such real estate tax exemption affidavit or written statement is accompanied by a sworn affidavit of one medical doctor licensed to practice medicine in the commonwealth.
- B. The affidavit or written statement shall set forth the names of the claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling for which exemption is claimed and the total combined net worth and combined income of such persons as defined in this article. The form of such affidavit or written statement shall be determined by the Commissioner of the Revenue and shall contain such other information as may be required adequately to determine compliance with the provisions of § 155-18 of this article. The affidavit or written statement of any person less than 65 years of age who is claiming an exemption under this article shall be accompanied by a certification from the Social Security Administration, the Department of Veterans Affairs, or the Railroad Retirement Board or, if such person is not eligible for certification by any of these agencies, a sworn affidavit from two medical doctors licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the applicant is permanently and totally disabled as defined in § 155-16 of this article. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability. In addition, the Commissioner of the Revenue may make such further inquiry of persons seeking to claim exemption requiring answers under oath and the production of certified tax returns, as may be deemed reasonably necessary, to determine eligibility for an exemption.

C. The Commissioner of the Revenue, after audit and investigation of such affidavits or written statements, shall certify a list of the persons and property qualifying for exemption and the amount thereof to the County Treasurer, who shall forthwith deduct the amounts of such exemption from the real estate tax chargeable for the taxable year to such persons and property.

§ 155-20 Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

Total Combined Income	Percentage of Exemption
\$0 to \$20,000 \$27,220.00 \$25,000	100%
\$20,001 \$27,220.01 \$25,000.01 to \$25,000 \$34,025.00 \$30,000	60%
\$25,001 \$34,025.01 \$30,000.01 to \$30,000 \$40,830.00 \$35,000	35%
\$30,001 \$40,830.01 \$35,000.01 to \$50,000 \$68,050.00 \$50,000	10%

The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated.

§ 155-20.1 Deferral.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. Any person who would otherwise be eligible for an exemption under this article but who, on account of his or her total combined income being in excess of ~~\$20,000~~ ~~\$27,220~~ ~~\$20,000~~ but not greater than ~~\$50,000~~ ~~\$68,050~~ ~~\$50,000~~, is only eligible for a partial exemption may request deferral of the remainder of the real

estate tax due. In the event of a deferral of real estate taxes hereunder, the accumulated amount of taxes deferred shall be paid to the County by the vendor ~~of the dwelling upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof.~~ Such deferred real estate taxes shall be paid without penalty but shall accrue interest at the rate of 8% per annum on any amount so deferred, and such taxes and interest shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10% of the price for which such real estate may be sold, be inferior to all other liens of record.

§ 155-21 Changes in status.

[No change proposed to § 158-21 – shown for information purposes only]

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit or written statement is filed and having the effect of violating or exceeding the limitations and conditions of § 155-18 of this article shall nullify any exemption or deferral for the then current taxable year and for the taxable year immediately following, provided that a change in income shall only operate to decrease the percentage of exemption or deferral previously determined by the Commissioner of the Revenue pursuant to § 155-20 of this article to the extent that the income amount exceeds the relevant range for a percentage of exemption or deferral set out in §§ 155-20 and 155-20.1 of this article.

§ 155-22 Filing false claims.

[No change proposed to § 158-22 – shown for information purposes only]

It shall be unlawful for any person to falsely claim an exemption or deferral under this article.

~~**§ 155-22.01 Adjustments in amounts so that inflation will not result in disqualification from program.**~~

- ~~**A. Not later than January 1 of 2020, and of each subsequent year, the Commissioner of the Revenue shall, with respect to tax years subsequent to 2019, prescribe income and asset amounts for this article, which amounts shall apply in lieu of the amounts contained in this article.**~~
- ~~**B. Any adjustment prescribed by subsection A is the percentage (if any) by which (i) the most recent available Consumer Price Index for All Urban Consumers (CPI-U), as published by the Bureau of Labor Statistics of the United States Department of Labor, exceeds (ii) the CPI-U for December 2018.**~~

C. For any adjustment provided for by subsection A, such adjustment shall be rounded to the nearest whole dollar.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383

Fax 540/667-0370

E-mail: rwillia@fcva.us

MEMORANDUM

TO: Code & Ordinance Committee
Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: February 7, 2019

RE: Amendment to Frederick County Code, Chapter 155 (Taxation), to add an Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty).

A Board member requested addition to the County Code of provisions allowing for an exemption from real property taxes for surviving spouses of certain public safety personnel killed in the line of duty. A draft is attached. Virginia Code Title 58.1, Chapter 32, Article 2.5 (copy attached) authorizes localities to enact such an exemption as an optional program, eligibility for the program being based upon the definitions and provisions of the Line of Duty Act, Virginia Code Title 9.1, Chapter 4 (copy attached). A recommendation to the Board from each Committee would be appropriate.

Attachments



ORDINANCE
___ , 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, as follows:

CHAPTER 155 TAXATION

Article III-A Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty

§ 155-22.1 Definitions and word usage.

As used in this article, unless the context requires otherwise:

"Covered person" means any person set forth in the definition of "deceased person" in § 9.1-400 of the Code of Virginia, 1950, as amended, whose beneficiary, as defined in that section, is entitled to receive benefits under § 9.1-402 of the Code of Virginia, 1950, as amended, as determined by the Comptroller of Virginia prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

§ 155-22.2 Exemption

- A. For tax years beginning on or after January 1, 2019, the real property described in subsection B, owned and occupied by the surviving spouse of any covered person as his principal place of residence is exempt from taxation. If the covered person's death occurred on or prior to January 1, 2019, and the surviving spouse has a principal residence on January 1, 2019, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2019. If the covered person's death occurs after January 1, 2019, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2019, then the exemption

shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360 of the Code of Virginia, 1950, as amended. The county shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 155-22.3.

- B. Those dwellings with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single-family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100 of the Code of Virginia, 1950, as amended, whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt. For purposes of determining whether a dwelling, or a portion of its value, is exempt from real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single-family residential.
- C. The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving from one principal place of residence within Frederick County to a different principal place of residence within Frederick County.
- D. The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated. A real property improvement other than a dwelling, made to such one acre exempt from taxation pursuant to this subsection, shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in

subdivision A 14 of § 58.1-3503 of the Code of Virginia, 1950, as amended, and as listed in § 58.1-3504 of the Code of Virginia, 1950, as amended, and (b) for other than a business purpose.

- E. For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.
- F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is 1 and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.
2. In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

§ 155-22.3 Application for exemption

The surviving spouse claiming the exemption under this article shall file with the Commissioner of the Revenue, on forms to be supplied by the Commissioner of the Revenue, an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller or the Virginia Retirement System pursuant to section 155-22.1. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died. The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes. The surviving spouse shall promptly notify the Commissioner of the Revenue of any remarriage.

§ 155-22.4 Absence from residence

The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia

#

Article 2.5. Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty

§ 58.1-3219.13. Definitions.

As used in this article, unless the context requires otherwise:

"Covered person" means any person set forth in the definition of "deceased person" in § 9.1-400 whose beneficiary, as defined in § 9.1-400, is entitled to receive benefits under § 9.1-402, as determined by the Comptroller prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

2017, c. 248.

§ 58.1-3219.14. Exemption from taxes on property of surviving spouses of certain persons killed in the line of duty.

A. Pursuant to Article X, Section 6-B of the Constitution of Virginia, for tax years beginning on or after January 1, 2017, any county, city, or town may exempt from taxation the real property described in subsection B of the surviving spouse of any covered person who occupies the real property as his principal place of residence. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360. No county, city, or town shall be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 58.1-3219.15.

B. Those dwellings, in any locality that provides the exemption pursuant to this article, with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single-family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100 whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home,

manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

For purposes of determining whether a dwelling, or a portion of its value, is exempt from county and town real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single-family residential.

C. The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

D. A county, city, or town shall provide for the exemption from real property taxes of (i) the qualifying dwelling, or that portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection B, and (ii) with the exception of land not owned by the surviving spouse, the land, not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.), then the county, city, or town shall also provide an exemption for the same number of acres pursuant to this section. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as listed in § 58.1-3504 and (b) for other than a business purpose.

E. For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.

F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is 1 and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.

2. In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

2017, c. 248.

§ 58.1-3219.15. Application for exemption.

A. The surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, city, or town or such other officer as may be designated by the governing body in which the real property is located, on forms to be supplied by the county, city, or town, an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller or the Virginia Retirement System pursuant to subsection A. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died.

The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes.

B. The surviving spouse shall promptly notify the commissioner of the revenue of any remarriage.

2017, c. 248.

§ 58.1-3219.16. Absence from residence.

The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

2017, c. 248.

Chapter 4. Line of Duty Act.

§ 9.1-400. Title of chapter; definitions.

A. This chapter shall be known and designated as the Line of Duty Act.

B. As used in this chapter, unless the context requires a different meaning:

"Beneficiary" means the spouse of a deceased person and such persons as are entitled to take under the will of a deceased person if testate, or as his heirs at law if intestate.

"Deceased person" means any individual whose death occurs on or after April 8, 1972, in the line of duty as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, as a law-enforcement officer of the Commonwealth or any of its political subdivisions, except employees designated pursuant to § 53.1-10 to investigate allegations of criminal behavior affecting the operations of the Department of Corrections, employees designated pursuant to § 66-3 to investigate allegations of criminal behavior affecting the operations of the Department of Juvenile Justice, and members of the investigations unit of the State Inspector General designated pursuant to § 2.2-311 to investigate allegations of criminal behavior affecting the operations of a state or nonstate agency; a correctional officer as defined in § 53.1-1; a jail officer; a regional jail or jail farm superintendent; a sheriff, deputy sheriff, or city sergeant or deputy city sergeant of the City of Richmond; a police chaplain; a member of any fire company or department or emergency medical services agency that has been recognized by an ordinance or a resolution of the governing body of any county, city, or town of the Commonwealth as an integral part of the official safety program of such county, city, or town, including a person with a recognized membership status with such fire company or department who is enrolled in a Fire Service Training course offered by the Virginia Department of Fire Programs or any fire company or department training required in pursuit of qualification to become a certified firefighter; a member of any fire company providing fire protection services for facilities of the Virginia National Guard or the Virginia Air National Guard; a member of the Virginia National Guard or the Virginia Defense Force while such member is serving in the Virginia National Guard or the Virginia Defense Force on official state duty or federal duty under Title 32 of the United States Code; any special agent of the Virginia Alcoholic Beverage Control Authority; any regular or special conservation police officer who receives compensation from a county, city, or town or from the Commonwealth appointed pursuant to the provisions of § 29.1-200; any commissioned forest warden appointed under the provisions of § 10.1-1135; any member or employee of the Virginia Marine Resources Commission granted the power of arrest pursuant to § 28.2-900; any Department of Emergency Management hazardous materials officer; any other employee of the Department of Emergency Management who is performing official duties of the agency, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28; any employee of any county, city, or town performing official emergency management or emergency services duties in cooperation with the Department of Emergency Management, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28 or a local emergency, as defined in § 44-146.16, declared by a local governing body; any nonfirefighter regional hazardous materials emergency response team

member; any conservation officer of the Department of Conservation and Recreation commissioned pursuant to § 10.1-115; or any full-time sworn member of the enforcement division of the Department of Motor Vehicles appointed pursuant to § 46.2-217.

"Disabled person" means any individual who has been determined to be mentally or physically incapacitated so as to prevent the further performance of his duties at the time of his disability where such incapacity is likely to be permanent, and whose incapacity occurs in the line of duty as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, in any position listed in the definition of deceased person in this section. "Disabled person" does not include any individual who has been determined to be no longer disabled pursuant to subdivision A 2 of § 9.1-404. "Disabled person" includes any state employee included in the definition of a deceased person who was disabled on or after January 1, 1966.

"Eligible dependent" for purposes of continued health insurance pursuant to § 9.1-401 means the natural or adopted child or children of a deceased person or disabled person or of a deceased or disabled person's eligible spouse, provided that any such natural child is born as the result of a pregnancy that occurred prior to the time of the employee's death or disability and that any such adopted child is (i) adopted prior to the time of the employee's death or disability or (ii) adopted after the employee's death or disability if the adoption is pursuant to a preadoptive agreement entered into prior to the death or disability. Eligibility will continue until the end of the year in which the eligible dependent reaches age 26 or when the eligible dependent ceases to be eligible based on the Virginia Administrative Code or administrative guidance as determined by the Department of Human Resource Management.

"Eligible spouse" for purposes of continued health insurance pursuant to § 9.1-401 means the spouse of a deceased person or a disabled person at the time of the death or disability. Eligibility will continue until the eligible spouse dies, ceases to be married to a disabled person, or in the case of the spouse of a deceased person, dies, remarries on or after July 1, 2017, or otherwise ceases to be eligible based on the Virginia Administrative Code or administrative guidance as determined by the Department of Human Resource Management.

"Employee" means any person who would be covered or whose spouse, dependents, or beneficiaries would be covered under the benefits of this chapter if the person became a disabled person or a deceased person.

"Employer" means (i) the employer of a person who is a covered employee or (ii) in the case of a volunteer who is a member of any fire company or department or rescue squad described in the definition of "deceased person," the county, city, or town that by ordinance or resolution recognized such fire company or department or rescue squad as an integral part of the official safety program of such locality.

"Fund" means the Line of Duty Death and Health Benefits Trust Fund established pursuant to § 9.1-400.1.

"Line of duty" means any action the deceased or disabled person was obligated or authorized to perform by rule, regulation, condition of employment or service, or law.

"LODA Health Benefit Plans" means the separate health benefits plans established pursuant to § 9.1-401.

"Nonparticipating employer" means any employer that is a political subdivision of the Commonwealth that elected to directly fund the cost of benefits provided under this chapter and not participate in the Fund.

"Participating employer" means any employer that is a state agency or is a political subdivision of the Commonwealth that did not make an election to become a nonparticipating employer.

"VRS" means the Virginia Retirement System.

1995, cc. 112, 156, 597, §§ 2.1-133.5, 2.1-133.6; 1996, cc. 66, 174; 1998, c. 712; 2001, cc. 678, 844; 2003, cc. 37, 41, 1005; 2004, c. 30; 2005, cc. 907, 910; 2006, c. 824; 2007, c. 87; 2011, cc. 572, 586; 2012, cc. 374, 458, 573; 2015, cc. 38, 502, 503, 730; 2016, c. 677; 2017, cc. 439, 627; 2018, c. 548.

§ 9.1-400.1. Line of Duty Death and Health Benefits Trust Fund.

A. There is hereby established a permanent and perpetual fund to be known as the Line of Duty Death and Health Benefits Trust Fund, consisting of such moneys as may be appropriated by the General Assembly, contributions or reimbursements from participating and nonparticipating employers, gifts, bequests, endowments, or grants from the United States government or its agencies or instrumentalities, net income from the investment of moneys held in the Fund, and any other available sources of funds, public and private. Any moneys remaining in the Fund at the end of a biennium shall not revert to the general fund but shall remain in the Fund. Interest and income earned from the investment of such moneys shall remain in the Fund and be credited to it. The moneys in the Fund shall be (i) deemed separate and independent trust funds, (ii) segregated and accounted for separately from all other funds of the Commonwealth, and (iii) administered solely in the interests of the persons who are covered under the benefits provided pursuant to this chapter. Deposits to and assets of the Fund shall not be subject to the claims of creditors.

B. The Virginia Retirement System shall invest, reinvest, and manage the assets of the Fund as provided in § 51.1-124.39 and shall be reimbursed from the Fund for such activities as provided in that section.

C. The Fund shall be used to provide the benefits under this chapter related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and to pay related administrative costs.

D. Each participating employer shall make annual contributions to the Fund and provide information as determined by VRS. The amount of the contribution for each participating employer shall be determined on a current disbursement basis in accordance with the provisions of this section. For purposes of establishing contribution amounts for participating employers, a member of any fire company or department or rescue squad that has been recognized by an ordinance or a resolution of the governing body of any locality of the Commonwealth as an integral part of the official safety program of such locality shall be considered part of the locality served by the company, department, or rescue squad. If a company, department, or rescue squad serves more than one locality, the affected localities shall determine the basis and apportionment of the required covered payroll and contributions for each company, department, or rescue squad.

If any participating employer fails to remit contributions or other fees or costs associated with the Fund, VRS shall inform the State Comptroller and the affected participating employer of the delinquent amount. In calculating the delinquent amount, VRS may impose an interest rate of

one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such participating employer.

2016, c. 677;2017, c. 439.

§ 9.1-401. Continued health insurance coverage for disabled persons, eligible spouses, and eligible dependents.

A. Disabled persons, eligible spouses, and eligible dependents shall be afforded continued health insurance coverage as provided in this section, the cost of which shall be paid by the nonparticipating employer to the Department of Human Resource Management or from the Fund on behalf of a participating employer, as applicable. If any disabled person or eligible spouse is receiving the benefits described in this section and would otherwise qualify for the health insurance credit described in Chapter 14 (§ 51.1-1400 et seq.) of Title 51.1, the amount of such credit shall be deposited into the Line of Duty Death and Health Benefits Trust Fund or paid to the nonparticipating employer, as applicable, from the health insurance credit trust fund, in a manner prescribed by VRS.

B. 1. The continued health insurance coverage provided by this section for all disabled persons, eligible spouses, and eligible dependents shall be through separate plans, referred to as the LODA Health Benefits Plans (the Plans), administered by the Department of Human Resource Management. The Plans shall comply with all applicable federal and state laws and shall be modeled upon state employee health benefits program plans. Funding of the Plans' reserves and contingency shall be provided through a line of credit, the amount of which shall be based on an actuarially determined estimate of liabilities. The Department of Human Resource Management shall be reimbursed for health insurance premiums and all reasonable costs incurred and associated, directly and indirectly, in performing the duties pursuant to this section (i) from the Line of Duty Death and Health Benefits Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for which the nonparticipating employer is responsible. If any nonparticipating employer fails to remit such premiums and costs, the Department of Human Resource Management shall inform the State Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the delinquent amount, the Department of Human Resource Management may impose an interest rate of one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

2. In the event that temporary health care insurance coverage is needed for disabled persons, eligible spouses, and eligible dependents during the period of transition into the LODA Health Benefits Plans, the Department of Human Resource Management is authorized to acquire and provide temporary transitional health insurance coverage. The type and source of the transitional health plans shall be within the sole discretion of the Department of Human Resource Management. Transitional coverage for eligible dependents shall comply with the eligibility criteria of the transitional plans until enrollment in the LODA Health Benefits Plan can be completed.

C. 1. a. Except as provided in subdivision 2 and any other law, continued health insurance

coverage in any LODA Health Benefits Plans shall not be provided to any person (i) whose coverage under the Plan is based on a deceased person's death or a disabled person's disability occurring on or after July 1, 2017 and (ii) who is eligible for Medicare due to age.

b. Coverage in the LODA Health Benefits Plans shall also cease for any person upon his death.

2. The provisions of subdivision 1 a shall not apply to any disabled person who is eligible for Medicare due to disability under Social Security Disability Insurance or a Railroad Retirement Board Disability Annuity. The Department of Human Resource Management may provide such disabled person coverage under a LODA Health Benefits Plan that is separate from the plan for other persons.

3. Continued health insurance under this section shall also terminate upon the disabled person's return to full duty in any position listed in the definition of deceased person in § 9.1-400. Such disabled person shall promptly notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management upon his return to work.

4. Such continued health insurance shall be suspended for the Plan year following a calendar year in which the disabled person whose coverage under the Plan is based on a disability occurring on or after July 1, 2017, has earned income in an amount equal to or greater than the salary of the position held by the disabled person at the time of disability, indexed annually based upon the annual increases in the United States Average Consumer Price Index for all items, all urban consumers (CPI-U), as published by the Bureau of Labor Statistics of the U.S. Department of Labor. Such suspension shall cease the Plan year following a calendar year in which the disabled person has not earned such amount of income. The disabled person shall notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management no later than March 1 of the year following any year in which he earns income of such amount, and notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management when he no longer is earning such amount. Upon request, a disabled person shall provide VRS and the Department of Human Resource Management with documentation of earned income.

1998, c. 712, § 2.1-133.7:1; 2000, c. 616; 2001, c. 844; 2016, c. 677; 2017, c. 439.

§ 9.1-401.1. Supplemental short-term disability benefit for state police officers.

A state police officer who is a participating employee, as defined in § 51.1-1100, and who incurs a work-related injury in the line of duty, shall receive supplemental short-term disability coverage, pursuant to § 51.1-1121, that provides income replacement for 100 percent of the officer's creditable compensation for the first six months and, pursuant to a certification by the Superintendent of State Police, based on a medical evaluation, that the officer is likely to return to service within another six months, up to one calendar year, that the officer is disabled, without regard to the officer's number of months of state service. Except as provided in this section with regard to the rate of income replacement and the duration of supplemental short-term disability coverage, such state police officers shall be eligible for work-related, supplemental short-term disability benefits upon the same terms and conditions that apply to other participating employees pursuant to Article 4 (§ 51.1-1119 et seq.) of Chapter 11 of Title 51.1. Upon the expiration of the one-calendar-year period, such state police officers shall be eligible for supplemental long-term disability benefits as provided in § 51.1-1123.

2010, c. 654.

§ 9.1-402. Payments to beneficiaries of certain deceased law-enforcement officers, firefighters, etc., and retirees.

A. The beneficiary of a deceased person whose death occurred on or before December 31, 2005, while in the line of duty as the direct or proximate result of the performance of his duty shall be entitled to receive the sum of \$75,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable, in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

B. The beneficiary of a deceased person whose death occurred on or after January 1, 2006, while in the line of duty as the direct or proximate result of the performance of his duty shall be entitled to receive the sum of \$100,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable, in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

C. Subject to the provisions of § 27-40.1, 27-40.2, 51.1-813, or 65.2-402, if the deceased person's death (i) arose out of and in the course of his employment or (ii) was within five years from his date of retirement, his beneficiary shall be entitled to receive the sum of \$25,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable.

1995, cc. 156, 597, § 2.1-133.7; 2000, c. 314; 2001, c. 844; 2006, c. 878; 2016, c. 677.

§ 9.1-402.1. Payments for burial expenses.

It is the intent of the General Assembly that expeditious payments for burial expenses be made for deceased persons whose death is determined to be a direct and proximate result of their performance in the line of duty as defined by the Line of Duty Act. Upon the approval of VRS, at the request of the family of a person who may be subject to the line of duty death benefits, payments shall be made to a funeral service provider for burial and transportation costs by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable. These payments would be advanced from the death benefit that would be due to the beneficiary of the deceased person if it is determined that the person qualifies for line of duty coverage. Expenses advanced under this provision shall not exceed the coverage amounts outlined in § 65.2-512. In the event a determination is made that the death is not subject to the line of duty benefits, VRS or other Virginia governmental retirement fund of which the deceased is a member will deduct from benefit payments otherwise due to be paid to the beneficiaries of the deceased payments previously paid for burial and related transportation expenses and return such funds to the nonparticipating employer or to the Fund on behalf of a participating employer, as applicable. The Virginia Retirement System shall have the right to file a claim with the Virginia Workers' Compensation Commission against any employer to recover burial and related transportation expenses advanced under this provision.

2012, cc. 90, 576; 2016, c. 677.

§ 9.1-403. Claim for payment; costs.

A. Every beneficiary, disabled person or his spouse, or dependent of a deceased or disabled person shall present his claim to the chief officer, or his designee, of the employer for which the disabled or deceased person last worked on forms to be provided by VRS. Upon receipt of a claim, the chief officer or his designee shall forward the claim to VRS within seven days. The Virginia Retirement System shall determine eligibility for benefits under this chapter. The Virginia

Retirement System may request assistance in obtaining information necessary to make an eligibility determination from the Department of State Police. The Department of State Police shall take action to conduct the investigation as expeditiously as possible. The Department of State Police shall be reimbursed from the Fund or the nonparticipating employer, as applicable, for the cost of searching for and obtaining information requested by VRS. The Virginia Retirement System shall be reimbursed for the reasonable costs incurred for making eligibility determinations by nonparticipating employers or from the Fund on behalf of participating employers, as applicable. If any nonparticipating employer fails to reimburse VRS for reasonable costs incurred in making an eligibility determination, VRS shall inform the State Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the delinquent amount, VRS may impose an interest rate of one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

B. 1. Within 10 business days of being notified by an employee, or an employee's representative, that such employee is permanently and totally disabled due to a work-related injury suffered in the line of duty, the agency or department employing the employee shall provide him with information about the continued health insurance coverage provided under this chapter and the process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is waived by the employee or the employee's representative.

2. Within 10 business days of having knowledge that a deceased person's surviving spouse, dependents, or beneficiaries may be entitled to benefits under this chapter, the employer for which the deceased person last worked shall provide the surviving spouse, dependents, or beneficiaries, as applicable, with information about the benefits provided under this chapter and the process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is waived by the surviving spouse, dependents, or beneficiaries.

C. Within 30 days of receiving a claim pursuant to subsection A, an employer may submit to VRS any evidence that could assist in determining the eligibility of a claim. However, when the claim involves a presumption under § 65.2-402 or 65.2-402.1, VRS shall provide an employer additional time to submit evidence as is necessary not to exceed nine months from the date the employer received a claim pursuant to subsection A. Any such evidence submitted by the employer shall be included in the agency record for the claim.

1995, c. 156, § 2.1-133.8; 1998, c. 712; 2001, cc. 427, 844; 2007, c. 90; 2009, cc. 393, 580; 2016, c. 677.

§ 9.1-404. Order of the Virginia Retirement System.

A. 1. The Virginia Retirement System shall make an eligibility determination within 45 days of receiving all necessary information for determining eligibility for a claim filed under § 9.1-403. The Virginia Retirement System may use a medical board pursuant to § 51.1-124.23 in determining eligibility. If benefits under this chapter are due, VRS shall notify the nonparticipating employer, which shall provide the benefits within 15 days of such notice, or VRS shall pay the benefits from the Fund on behalf of the participating employer within 15 days of the determination, as applicable. The payments shall be retroactive to the first date that the disabled person was no longer eligible for health insurance coverage subsidized by his employer.

2. Two years after an individual has been determined to be a disabled person, VRS may require the disabled person to renew the determination through a process established by VRS. If a

disabled person refuses to submit to the determination renewal process described in this subdivision, then benefits under this chapter shall cease for the individual, any eligible dependents, and an eligible spouse until the individual complies. If such individual does not comply within six months from the date of the initial request for a renewed determination, then benefits under this chapter shall permanently cease for the individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed determination that an individual is no longer a disabled person, then benefits under this chapter shall permanently cease for the individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed determination that an individual remains a disabled person, then VRS may require the disabled person to renew the determination five years after such renewed determination through a process established by VRS. The Virginia Retirement System may require the disabled person to renew the determination at any time if VRS has information indicating that the person may no longer be disabled.

B. The Virginia Retirement System shall be reimbursed for all reasonable costs incurred and associated, directly and indirectly, in performing the duties pursuant to this chapter (i) from the Line of Duty Death and Health Benefits Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for which the nonparticipating employer is responsible.

C. The Virginia Retirement System may develop policies and procedures necessary to carry out the provisions of this chapter.

1995, cc. 156, 597, § 2.1-133.9; 1998, c. 712; 2001, c. 844; 2016, c. 677; 2017, c. 439.

§ 9.1-405. Appeal from decision of Virginia Retirement System.

Any beneficiary, disabled person or eligible spouse or eligible dependent of a deceased or disabled person aggrieved by the decision of VRS may appeal the decision through a process established by VRS. Any such process may utilize a medical board as described in § 51.1-124.23. An employer may submit information related to the claim and may participate in any informal fact-finding proceeding that is included in such process established by VRS. Upon completion of the appeal process, the final determination issued by VRS shall constitute a case decision as defined in § 2.2-4001. Any beneficiary, disabled person, or eligible spouse or eligible dependent of a deceased or disabled person aggrieved by, and claiming the unlawfulness of, such case decision shall have a right to seek judicial review thereof in accordance with Article 5 (§ 2.2-4025 et seq.) of the Administrative Process Act. The employer shall not have a right to seek such judicial review.

1995, cc. 156, 597, § 2.1-133.10; 1998, c. 712; 2001, c. 844; 2016, c. 677.

§ 9.1-406. Repealed.

Repealed by Acts 2016, c. 677, cl. 2, effective July 1, 2017.

§ 9.1-407. Training.

Any employee entitled to benefits under this chapter shall receive training within 30 days of his employment, and again every two years thereafter, concerning the benefits available to himself or his beneficiary in case of disability or death in the line of duty. The Virginia Retirement System and the Department of Human Resource Management, in consultation with the Secretary of Public Safety and Homeland Security, shall develop training information to be distributed to

employers. The employer shall be responsible for providing the training. Such training shall not count toward in-service training requirements for law-enforcement officers pursuant to § 9.1-102 and shall include, but not be limited to, the general rules for intestate succession described in § 64.2-200 that may be applicable to the distribution of benefits provided under § 9.1-402.

2006, c. 535;2014, cc. 115, 490;2016, c. 677;2017, c. 439.

§ 9.1-408. Records of investigation confidential.

A. Evidence and documents obtained by or created by, and the report of investigation prepared by, the Department of State Police, the Virginia Retirement System, or the Department of Human Resource Management in carrying out the provisions of this chapter shall (i) be deemed confidential, (ii) be exempt from disclosure under the Freedom of Information Act (§ 2.2-3700 et seq.), and (iii) not be released in whole or in part by any person to any person except as provided in this chapter. Notwithstanding the provisions of this section, VRS may release to necessary parties such information, documents, and reports for purposes of administering appeals under this chapter.

B. Notwithstanding subsection A, the Department of State Police and the Department of Accounts shall, upon request, share with the Virginia Retirement System and the Department of Human Resource Management any information, evidence, documents, and reports of investigation related to existing and past claims for benefits provided under this Chapter. Such information, evidence, documents, and reports of investigation shall be exempt from disclosure under the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).

2010, c. 568;2017, c. 439.

BUDGET TRANSFERS JANURAY 2019

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/8/2019	SHERIFF	COVER EXPENSES FOR VEHICLE/POWER EQUIPMENT	3102	5413	000	000	(2,000.00)
	SHERIFF		3102	5408	000	000	2,000.00
1/8/2019	SHERIFF	8 PROMOTIONs	3102	4003	000	002	(5,095.49)
	SHERIFF		3102	1007	000	001	5,095.49
1/9/2019	TRANSFERS/CONTINGENCY	BOARD ACTION 1/9/19 GIS TECHNICIAN	9301	5890	000	000	(11,251.00)
	INFORMATION TECHNOLOGY		1220	1001	000	022	11,251.00
1/9/2019	TRANSFERS/CONTINGENCY	BOARD ACTION 1/9/19 RADIO EQUIPMENT	9301	5890	000	000	(42,000.00)
	SHERIFF		3102	5409	000	000	42,000.00
1/9/2019	FIRE AND RESCUE	FIRE AND RESCUE LEASE YEAR NUMBER 2	3505	9001	000	000	11,877.87
	INFORMATION TECHNOLOGY		1220	9001	000	000	(11,877.87)
1/10/2019	COUNTY ADMINISTRATOR	PC REFRESH	1201	5401	000	000	4,648.53
	COUNTY ATTORNEY		1202	5401	000	000	980.35
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	2,039.68
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	962.55
	TREASURER		1213	5401	000	000	4,023.47
	FINANCE DEPARTMENT		1214	5401	000	000	10,052.79
	INFORMATION TECHNOLOGY		1220	5401	000	000	2,517.68
	COMMONWEALTH ATTORNEY		2201	5401	000	000	4,442.78
	SHERIFF		3102	5401	000	000	13,664.27
	FIRE AND RESCUE		3505	5401	000	000	3,946.98
	PUBLIC SAFETY COMMUNICATIONS		3506	5401	000	000	3,060.92
	ANIMAL SHELTER		4305	5401	000	000	962.55
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	3,776.52
	PLANNING		8101	5401	000	000	4,812.75
	INFORMATION TECHNOLOGY		1220	5401	000	000	(59,891.82)
1/11/2019	CLEARBROOK PARK	TRAILER FOR CLEARBROOK PARK	7109	5403	000	000	(6,065.70)
	CLEARBROOK PARK		7109	8001	000	000	6,065.70
1/14/2019	PUBLIC SAFETY COMMUNICATIONS	DRUG AND HEARING TESTS-PRICE INCREASED	3506	5506	000	000	(300.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3002	000	000	300.00
1/14/2019	PUBLIC COMMUNICATIONS	SHIPPING AND HANDLING	3506	5204	000	000	(200.00)
	PUBLIC COMMUNICATIONS		3506	5407	000	000	200.00
1/14/2019	PUBLIC SAFETY COMMUNICATIONS	WATER PRICE INCREASE	3506	5204	000	000	(400.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3010	000	000	400.00
1/15/2019	ELECTORAL BOARD AND OFFICIALS	TO PAY MONTHLY COPIER LEASE	1301	9001	000	000	(270.00)
	REGISTRAR		1302	9001	000	000	270.00
1/17/2019	CLEARBROOK PARK	PURCHASE TRAILER AT CLEARBROOK PARK	7109	5403	000	000	(180.30)
	CLEARBROOK PARK		7109	8001	000	000	180.30
1/17/2019	CLEARBROOK PARK	RENTAL FOR WINTER WONDERLAND	7109	5413	000	000	(190.00)
	CLEARBROOK PARK		7109	9001	000	000	190.00
1/24/2019	PARKS AND RECREATION ADMINISTRATION	FREDERICK HEIGHTS PARK	7101	3002	000	000	(1,292.00)
	CLEARBROOK PARK		7109	8900	000	000	1,292.00
1/24/2019	SHERANDO PARK	WATER SERVICES AT SHERANDO PARK	7110	5101	000	000	(1,755.00)
	SHERANDO PARK		7110	5103	000	000	1,755.00
1/24/2019	COMMONWEALTH'S ATTORNEY	BOOKS AND SUBSCRIPTIONS	2201	3006	000	000	(300.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	300.00
1/29/2019	SHERIFF	SHERIFF VEHICLES(24)	3102	8005	000	000	741,237.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(741,237.00)
1/30/2019	MAINTENANCE ADMINISTRATION	MAINTENANCE VEHICLE	4301	8005	000	000	29,799.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(29,799.00)
1/30/2019	REASSESSMENT/BOARD OF ASSESSORS	PROMOTIONS 1/19	1210	1001	000	043	(2,000.00)
	COMMISSIONER OF THE REVENUE		1209	1001	000	031	2,000.00
	FIRE AND RESCUE		3505	1007	000	001	(2,220.60)
	FIRE AND RESCUE		3505	1001	000	054	2,220.60
	PUBLIC SAFETY COMMUNICATION		3506	1001	000	004	(2,706.15)
	PUBLIC SAFETY COMMUNICATION		3506	1001	000	006	2,706.15
1/31/2019	FIRE AND RESCUE	(2) FIRE AND RESCUE VEHICLES	3505	8005	000	000	61,901.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(61,901.00)
1/31/2019	REASSESSMENT/BOARD OF ASSESSORS	COR VEHICLE	1210	8005	000	000	28,493.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(28,493.00)
1/31/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSTALL RED LIGHTS ON FLAGPOLE AT ROUND HILL FIRE DEPARTMENT	4304	5101	000	007	(1,100.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	008	1,100.00
1/31/2019	MAINTENANCE ADMINISTRATION	OVERTIME PAY FOR SNOW REMOVAL PSB,CAB,CH	4301	1003	000	005	(1,500.00)
	MAINTENANCE ADMINISTRATION		4301	1005	000	000	1,500.00
1/31/2019	OTHER	TO COVER DEFICIT	1224	5415	000	001	(800.00)
	OTHER		1224	5415	000	000	800.00

County of Frederick
General Fund
JANUARY 31, 2019

ASSETS	FY19 <u>1/31/19</u>	FY18 <u>1/31/18</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	46,259,442.32	46,706,419.18	(446,976.86) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,934,534.60	3,542,391.13	392,143.47
Streetlights	1,029.96	999.21	30.75
Miscellaneous Charges	19,230.57	20,458.56	(1,227.99)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	5,149.23	4,214.74	934.49
GL controls (est.rev / est. exp)	<u>(5,316,490.51)</u>	<u>(13,796,143.43)</u>	<u>8,479,652.92</u> (1) Attached
TOTAL ASSETS	<u>45,561,534.40</u>	<u>37,136,977.62</u>	<u>8,424,556.78</u>
LIABILITIES			
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	774,980.55	1,190,927.87	(415,947.32)
Taxes Collected in Advance	214,865.91	558,064.43	(343,198.52)
Deferred Revenue	<u>3,955,094.13</u>	<u>3,561,579.41</u>	<u>393,514.72</u> *B
TOTAL LIABILITIES	4,991,951.12	5,310,571.71	(318,620.59)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,591,886.29	3,349,904.97	(1,758,018.68) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	331,565.38	234,066.38	97,499.00
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	408,676.25	362,751.09	45,925.16
Historical Markers	17,804.23	17,542.19	262.04
Animal Shelter	1,216,179.07	1,091,175.27	125,003.80
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	5,158,521.68	4,160,177.57	998,344.11 (3) Attached
Parks Reserve	17,631.82	12,413.70	5,218.12
E-Summons Funds	163,429.73	78,269.19	85,160.54
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>30,470,685.30</u>	<u>21,326,902.02</u>	<u>9,143,783.28</u> (4) Attached
TOTAL EQUITY	<u>40,569,583.28</u>	<u>31,826,405.91</u>	<u>8,743,177.37</u>
TOTAL LIAB. & EQUITY	<u>45,561,534.40</u>	<u>37,136,977.62</u>	<u>8,424,556.78</u>

NOTES:

*A Cash decrease is a result of a decrease in fund balance when impacted by budget controls.

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

BALANCE SHEET

(1) GL Controls	FY19	FY18	Inc/(Decrease)
Est.Revenue	180,222,344	172,285,650	7,936,693
Appropriations	(80,155,019)	(84,675,657)	4,520,638
Est.Tr.to Other fds	(106,975,701)	(104,756,042)	(2,219,660)
Encumbrances	1,591,886	3,349,905	(1,758,019)
	(5,316,491)	(13,796,144)	8,479,653

(2) General Fund Purchase Orders 1/19

DEPARTMENT	Amount	
County Office Buildings	10,220.00	Control System Public Safety Building
	3,100.00	Water Conditioner
Fire and Rescue	47,300.00	Uniforms
	4,215.00	Emergency lighting, Siren, Console includes installation for the Ford F-250 Training Purposes
	4,000.00	Install Lighting
	47,300.00	Protective Clothing
	7,524.79	Motorola Mobile Radio with Multiband Antenna
	10,235.23	Emergency Lighting for 2019 Ford F-250 includes Installator
	6,776.00	Online Employee Scheduling and Document Management
Parks	40,355.15	Outdoor Gym & Installation Sherando
	10,606.10	Frederick Heights Park Trail
	560.40	Agricultural Supplies
	527,200.00	Sherando Park Recreation Access Project
	9,512.04	Event Shirts
	5,650.00	Sand for Volleyball Courts
	3,217.50	Youth Basketball Uniforms
	6,890.00	Clearbrook Park Volleyball Courts Project
	6,246.00	Trailer
Public Safety	40,438.46	Carousel Installation Project Management
	5,000.00	Clear Lot At North Mountain Tower
Registrar	223.60	Envelopes
Sheriff	4,540.00	One Solution Software and Installation Service
	854.08	Body Armor Vest Carriers (48)
	7,141.18	Uniforms
	4,217.38	Tactical Equipment
	2,892.00	(2) Raptor K Band Radar
	3,250.00	Intoximeters
	127,600.00	Armored Swat Van
	4,107.44	(4) Nikon Cameras
	9,000.00	(12) Simunition Guns
	10,747.90	Uniforms
	8,992.35	(15) Body Armor
	5,276.64	Combat Uniforms
	578,521.37	(18) 2019 Ford Police Responders
	23,739.38	(1) 2019 Ford Interceptor
Treasurer	4,436.30	Envelopes
Total	1,591,886.29	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 1/31/19	2,751,622.38	87,651.67	463,712.91	1,855,534.72	5,158,521.68

Designated Other Projects Detail

Administration	327,492.71			
Bridges	14,714.00			
Historic Preservation	158,000.00	12/11/14 Board Action designated \$50,000 for final debt payment		
Library	200,857.01	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	81,706.00			
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	1,855,534.72			

Other Proffers 1/31/19

(4) Fund Balance Adjusted	
Ending Balance 1/19	42,918,332.52
Revenue 1/19	87,597,527.22
Expenditures 1/19	(45,247,368.31)
Transfers 1/19	(54,797,806.13)
Ending Balance 1/19	30,470,685.30

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 JANUARY 31, 2019

REVENUES:	<u>Appropriated</u>	FY19 1/31/2019 <u>Actual</u>	FY18 1/31/2018 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	123,179,515.00	54,523,082.52	52,192,035.54	2,331,046.98 (1)
Other local taxes	36,959,731.00	14,175,441.13	13,861,163.21	314,277.92 (2)
Permits & Privilege fees	1,838,386.00	1,163,456.25	1,291,431.66	(127,975.41) (3)
Revenue from use of money and property	531,401.55	708,515.58	374,716.89	333,798.69 (4)
Charges for Services	3,061,899.00	1,708,623.14	1,617,708.86	90,914.28
Miscellaneous	534,187.57	379,397.09	409,178.78	(29,781.69)
Recovered Costs	1,650,224.00	1,321,284.73	935,178.29	386,106.44 (5)
Proffers		794,986.85	731,168.34	63,818.51 (5)
Intergovernmental:				
Commonwealth	12,462,499.74	12,720,982.08	12,492,394.07	228,588.01 (6)
Federal	4,500.00	45,757.52	97,073.14	(51,315.62) (7)
Insurance Recoveries	0.00	3,104.33	0.00	3,104.33
Transfers	0.00	52,896.00	0.00	52,896.00
TOTAL REVENUES	180,222,343.86	87,597,527.22	84,002,048.78	3,595,478.44
EXPENDITURES:				
General Administration	13,008,733.29	8,086,384.58	7,815,967.22	270,417.36
Judicial Administration	2,928,600.52	1,624,905.76	1,478,339.91	146,565.85
Public Safety	39,351,751.13	22,721,572.01	22,400,509.85	321,062.16
Public Works	6,297,272.63	3,142,039.85	2,628,459.72	513,580.13
Health and Welfare	10,200,498.00	4,816,527.94	4,750,815.91	65,712.03
Education	81,080.00	40,540.00	38,160.00	2,380.00
Parks, Recreation, Culture	8,662,891.30	3,912,237.56	3,735,201.66	177,035.90
Community Development	2,188,820.46	903,160.61	2,792,324.10	(1,889,163.49)
TOTAL EXPENDITURES	82,719,647.33	45,247,368.31	45,639,778.37	(392,410.06) (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	104,411,073.33	54,797,806.13	54,921,586.67	(123,780.54) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(6,908,376.80)	(12,447,647.22)	(16,559,316.26)	(4,111,669.04)
Fund Balance per General Ledger		42,918,332.52	37,886,218.28	5,032,114.24
Fund Balance Adjusted to reflect Income Statement 1/31/2019		30,470,685.30	21,326,902.02	9,143,783.28

(1)General Property Taxes	FY19	FY18	Increase/Decrease
Real Estate Taxes	29,632,096	28,098,291	1,533,805
Public Services	1,202,351	1,402,899	(200,548)
Personal Property	22,866,587	21,901,486	965,101
Penalties and Interest	649,473	641,366	8,107
Credit Card Chgs./Delinq.Advertising	(32,375)	(56,688)	24,313
Adm.Fees For Liens&Distress	204,951	204,682	269
	54,523,083	52,192,035	2,331,047

(2) Other Local Taxes

Local Sales Tax	6,040,946.36	5,802,559.42	238,386.94
Communications Sales Tax	486,529.84	521,412.31	(34,882.47)
Utility Taxes	1,755,283.45	1,653,673.97	101,609.48
Business Licenses	1,395,477.96	1,472,333.91	(76,855.95)
Auto Rental Tax	79,025.83	52,727.86	26,297.97
Motor Vehicle Licenses Fees	468,386.27	502,549.57	(34,163.30)
Recordation Taxes	1,047,712.98	1,027,024.78	20,688.20
Meals Tax	2,554,325.04	2,472,972.43	81,352.61
Lodging Tax	331,521.55	336,225.94	(4,704.39)
Street Lights	12,061.85	15,573.02	(3,511.17)
Star Fort Fees	4,170.00	4,110.00	60.00
Total	14,175,441.13	13,861,163.21	314,277.92

(3)Permits&Privileges

Dog Licenses	20,638.83	20,679.00	(40.17)
Land Use Application Fees	6,325.00	6,300.00	25.00
Transfer Fees	1,967.17	1,980.67	(13.50)
Development Review Fees	198,207.14	258,907.00	(60,699.86)
Building Permits	684,971.26	749,714.54	(64,743.28)
2% State Fees	2,420.35	5,002.45	(2,582.10)
Electrical Permits	72,264.50	68,374.00	3,890.50
Plumbing Permits	17,646.00	11,448.00	6,198.00
Mechanical Permits	62,798.00	60,678.00	2,120.00
Sign Permits	1,225.00	5,425.00	(4,200.00)
Permits Commerical Burning	25.00	125.00	(100.00)
Blasting Permits	225.00	195.00	30.00
Land Disturbance Permits	93,043.00	101,903.00	(8,860.00)
Commercial Pump and Haul Fee	500.00	-	500.00
Residential Pump and Haul Fee	100.00	500.00	(400.00)
Transfer Development Rights	1,100.00	200.00	900.00
Total	1,163,456.25	1,291,431.66	(127,975.41)

(4) Revenue from use of

Money	686,536.41	343,485.89	343,050.52
Property	21,979.17	31,231.00	(9,251.83)
Total	708,515.58	374,716.89	333,798.69

(5) Recovered Costs	FY19	FY18	Increase/Decrease
	1/31/2019	1/31/2018	
Recovered Costs Treasurer's Office	819.00	32,772.00	(31,953.00)
Recovered Costs Social Services	7,883.18	6,490.64	1,392.54
Purchasing Card Rebate	205,315.50	156,281.56	49,033.94
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Costs F&R Fee Recovery	342,395.54	101,177.06	241,218.48
Recovered Cost Fire Companies	171,346.53	94,182.34	77,164.19
Recovered Costs Sheriff	39,750.00	28,250.00	11,500.00
Reimbursement Circuit Court	5,507.44	6,082.79	(575.35)
Reimb.Public Works/Planning Clean Up	2,242.47	1,283.68	958.79
Clarke County Container Fees	43,488.64	34,710.04	8,778.60
City of Winchester Container Fees	27,405.61	25,729.73	1,675.88
Refuse Disposal Fees	77,104.59	64,327.78	12,776.81
Recycling Revenue	39,574.28	49,140.25	(9,565.97)
Sheriff Restitution	2,775.00	-	2,775.00
Container Fees Bowman Library	1,115.89	1,081.82	34.07
Reimb.of Expenses Gen.District Court	17,825.61	17,027.97	797.64
Reimb.Task Force	40,085.00	37,673.82	2,411.18
Reimb. Elections	4,195.62	-	4,195.62
Westminster Canterbury Lieu of Tax	18,651.80	18,651.80	-
Grounds Maint. Frederick County Schools	153,344.57	142,671.65	10,672.92
Comcast PEG Grant	65,843.50	65,163.00	680.50
Fire School Programs	11,680.00	11,438.00	242.00
Clerks Reimbursement to County	5,154.69	5,626.33	(471.64)
Reimb. Sheriff	10,519.27	8,155.03	2,364.24
Subtotal Recovered Costs	1,321,284.73	935,178.29	386,106.44
Proffer Sovereign Village	43,904.76	-	43,904.76
Proffer Lynnehaven	-	3,378.31	(3,378.31)
Proffer Redbud Run	70,994.00	38,724.00	32,270.00
Proffer Canter Estates	-	57,231.58	(57,231.58)
Proffer Southern Hills	97,256.82	142,390.00	(45,133.18)
Proffer Snowden Bridge	548,664.27	430,872.45	117,791.82
Proffer Cedar Meadows	34,167.00	58,572.00	(24,405.00)
Subtotal Proffers	794,986.85	731,168.34	63,818.51
Grand Total	2,116,271.58	1,666,346.63	449,924.95

(6) Commonwealth Revenue	FY19	FY18	
	1/31/2019	1/31/2018	Increase/Decrease
Motor Vehicle Carriers Tax	38,825.41	22,886.25	15,939.16
Mobile Home Titling Tax	45,437.66	54,528.49	(9,090.83)
Recordation Taxes	353,850.45	302,051.73	51,798.72
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm. Atty.	273,816.29	274,500.77	(684.48)
Shared Expenses Sheriff	1,263,223.53	1,251,464.46	11,759.07
Shared Expenses Comm. of Rev.	112,772.22	110,440.30	2,331.92
Shared Expenses Treasurer	83,473.57	68,076.11	15,397.46
Shared Expenses Clerk	231,211.38	232,400.16	(1,188.78)
Public Assistance Grants	2,742,566.58	2,852,951.60	(110,385.02)
Litter Control Grants	18,330.00	14,774.00	3,556.00
Four-For-Life-Funds	88,718.24	85,262.32	3,455.92
Emergency Services Fire Program	260,328.00	251,441.00	8,887.00
DMV Grant Funding	15,480.31	14,220.85	1,259.46
Parks -State Grants	24,792.12	-	24,792.12
State Grant Emergency Services	-	15,925.00	(15,925.00)
Sheriff State Grants	32,038.50	36,207.35	(4,168.85)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	136,777.10	157,417.71	(20,640.61)
Spay/Neuter Assistance State	314.45	134.90	179.55
Wireless 911 Grant	129,242.88	34,971.85	94,271.03
State Forfeited Asset Funds	15,185.31	18,338.58	(3,153.27)
VA Dept. of Health	93,033.80	-	93,033.80
Victim Witness-Commonwealth Office	138,767.10	71,475.96	67,291.14
F&R OEMS Reimbursement	-	127.50	(127.50)
Total	12,720,982.08	12,492,394.07	228,588.01

County of Frederick

General Fund

January 31, 2019

(7) Federal Revenue	FY19	FY18	Increase/Decrease
Payments In Lieu of Taxes	352.20	0.00	352.20
Federal Forfeited Assets DOJ	-	1,549.17	(1,549.17)
Federal Funds Sheriff	45,405.32	6,423.36	38,981.96
Emergency Services Grant Federal	-	87,278.14	(87,278.14)
Forfeited Assets Treasury	-	1,822.47	(1,822.47)
Total	45,757.52	97,073.14	(51,315.62)

(8) Expenditures

Expenditures decreased \$392,410.06. **General Administration** increased \$270,417.36 and includes \$163,585.88 in IT for firewall support, switch and smartnet contract, and switch replacement core data network. **Public Safety** increased \$321,062.16. Inspections purchased (2) 2018 F-150 Ford 4x4 trucks at a cost of \$55,570.50, Fire and Rescue (2) 2019 F-250 pickup trucks for \$55,570.50 and Isimulate training that includes IPADS with stethoscopes costing \$33,120. **Public Works** increased \$513,580.13 and includes the \$296,141.64 for the Stephenson Compactor Site and an Engineering purchase for a 2018 Ford F-150 4x4 at cost of \$28,408. Additionally, \$25,406 for a heat pump that includes Installation and \$32,400 for control system. **Community Development** decreased \$1,928,454.22 and was impacted by the \$2 million transfer to the Economic Development Authority for economic incentive for the Navy Credit Union in the previous year. The transfers decreased \$123,780.54. See chart below:

(9) Transfers Decreased \$123,780.54	FY19	FY18	Increase/Decrease
Transfer to School Operating	41,730,199.45	40,951,338.87	778,860.58
Transfer to Debt Service Schools	7,267,910.00	7,986,237.50	(718,327.50)
Transfer to Debt Service County	1,747,270.88	1,682,728.18	64,542.70
Transfer School Operating Capital	4,067,416.47	-	4,067,416.47
Operational Transfers	(14,990.67)	(22,337.88)	7,347.21
Board Contingency	0.00	4,323,620.00	(4,323,620.00)
Total	54,797,806.13	54,921,586.67	(123,780.54)

*1 School Operating FY19 was \$542,862.45 C/F encumbrances and \$41,187,337 for half the School Operating. The FY18 total was C/F that includes School encumbrances of \$1,032,255.77, grant funds for \$285,003.55 received in FY17 for specific purposes, and \$997,264.55 represents unspent FY17 funds to be spent on buses. Additionally \$38,636,815 for half the School operating.

*2 The transfer to debt service was reduced \$718,327.50.

*3 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood Station, Roundhill, Public Safety, and the Animal Shelter.

*4 School Operating Capital includes \$316,537.71 that represents a carry forward of unspent, restricted grant funds and \$186,878.76 carry forward of unspent funds for the purchase of a school bus and security equipment. Additionally, \$1,264,000 for security equipment upgrade and \$2.3 million budgeted.

*5 Timing of Insurance Charge Outs.

*6 Board of Supervisors Capital.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2019

ASSETS	FY2019 <u>1/31/19</u>	FY2018 <u>1/31/18</u>	Increase <u>(Decrease)</u>
Cash	9,363,344.56	9,458,856.64	(95,512.08) *1
GL controls(est.rev/est.exp)	<u>(1,464,356.98)</u>	<u>(1,003,200.50)</u>	<u>(461,156.48)</u>
TOTAL ASSETS	<u>7,898,987.58</u>	<u>8,455,656.14</u>	<u>(556,668.56)</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
TOTAL LIABILITIES	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	77,952.94	15,961.60	61,991.34
	<u>5,269,540.54</u>	<u>5,932,447.54</u>	<u>(662,907.00) *2</u>
TOTAL EQUITY	<u>5,347,493.48</u>	<u>5,948,409.14</u>	<u>(600,915.66)</u>
TOTAL LIABILITY & EQUITY	<u>7,898,987.58</u>	<u>8,455,656.14</u>	<u>(556,668.56)</u>

NOTES:

*1 Cash decreased \$95,512.08. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$662,907.00. The beginning balance was \$5,566,043.76 and includes adjusting entries, budget controls for FY19(\$1,316,409.00) and the year to date revenue less expenditures of \$1,019,905.78.

Current Unrecorded Accounts Receivable-	<u>FY19</u>
Prisoner Billing:	30,523.65
Compensation Board Reimbursement 1/31/19	<u>468,967.37</u>
Total	499,491.02

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2019

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2019 1/31/19 <u>Actual</u>	FY2018 1/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	296.89	57.12	239.77
Interest		72,789.77	40,908.15	31,881.62
Supervision Fees	56,096.00	28,522.00	17,038.00	11,484.00
Drug Testing Fees	1,000.00	150.00	150.00	-
Work Release Fees	350,628.00	191,530.90	168,343.73	23,187.17
Prisoner Fees from other localities	0.00	237.96	0.00	237.96
Federal Bureau Of Prisons	0.00	165.00	110.00	55.00
Local Contributions	7,824,994.00	5,785,244.25	5,798,062.50	(12,818.25)
Miscellaneous	7,501.00	3,032.84	1,912.41	1,120.43
Phone Commissions	400,000.00	177,668.75	121,580.76	56,087.99
Food & Staff Reimbursement	80,000.00	36,766.13	37,027.57	(261.44)
Elec.Monitoring Part.Fees	97,000.00	77,978.21	42,283.00	35,695.21
Share of Jail Cost Commonwealth	1,350,000.00	316,756.00	635,672.60	(318,916.60)
Reimb. Of Prior Year Deficit			0.00	
Medical & Health Reimb.	85,000.00	29,296.26	37,039.65	(7,743.39)
Shared Expenses CFW Jail	5,400,000.00	2,684,083.07	2,565,049.35	119,033.72
State Grants	276,233.00	73,716.00	64,092.00	9,624.00
D.J.C.P. Grant	0.00	0.00	69,832.00	(69,832.00)
Local Offender Probation	277,467.00	67,354.00	0.00	67,354.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,266,848.00	3,893,932.50	4,045,844.25	(151,911.75)
TOTAL REVENUES	21,472,767.00	13,439,520.53	13,645,003.09	(205,482.56)
EXPENDITURES:	23,015,076.92	12,419,614.75	11,316,189.32	1,103,425.43
Excess(Deficiency)of revenues over expenditures	(1,542,309.92)	1,019,905.78	2,328,813.77	(1,308,907.99)
FUND BALANCE PER GENERAL LEDGER		<u>4,249,634.76</u>	<u>3,603,633.77</u>	<u>646,000.99</u>
Fund Balance Adjusted To Reflect Income Statement January 31, 2019		5,269,540.54	5,932,447.54	(662,907.00)

County of Frederick
Fund 12 Landfill
January 31, 2019

ASSETS	FY2019 1/31/19	FY2018 1/31/18	Increase (Decrease)
Cash	37,322,245.39	37,539,260.24	(217,014.85)
Receivables:			
Accounts Receivable			
Fees	746,582.36	543,466.56	203,115.80 *1
Accounts Receivable Other	1,751.07	0.00	1,751.07
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	47,529,650.90	47,158,186.20	371,464.70
Accumulated Depreciation	(31,283,925.70)	(29,232,078.83)	(2,051,846.87)
GL controls(est.rev/est.exp)	(4,078,757.13)	(2,871,762.00)	(1,206,995.13)
TOTAL ASSETS	50,153,546.89	53,053,072.17	(2,899,525.28)
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	173,153.49	158,608.75	14,544.74
Accrued Remediation Costs	13,434,744.90	12,807,957.65	626,787.25 *2
Deferred Revenue Misc.Charges	1,751.07	0.00	1,751.07
TOTAL LIABILITIES	13,609,649.46	12,966,566.40	643,083.06
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	40,821.42	386,396.00	(345,574.58) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	26,644,634.01	29,841,667.77	(3,197,033.76) *4
TOTAL EQUITY	36,543,897.43	40,086,505.77	(3,542,608.34)
TOTAL LIABILITY AND EQUITY	50,153,546.89	53,053,072.17	(2,899,525.28)

NOTES:

*1 Landfill receivables increased \$203,115.80. Landfill fees at 1/19 were \$590,386.79 compared to \$506,761.61 at 1/18 for an increase of \$83,625.18. Delinquent fees at 1/19 were \$16,687.60 compared to \$36,704.95 at 1/18 for a decrease of \$20,017.35.

*2 Remediation increased \$626,787.25 and includes \$579,854.00 for post closure and \$46,933.25 interest.

*3 The encumbrance balance at 1/31/19 was \$40,821.42 and includes \$16,753.42 for a used vacuum assist water pump and \$24,068.00 for a Toyota forklift.

*4 Fund balance decreased \$3,197,033.76. The beginning balance was \$31,691,389.40 and includes adjusting entries, budget controls for FY19(\$30,199), C/F Landfill projects(\$3,706,000), and (\$1,310,556.39) for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 January 31, 2019

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY2019 1/31/2019 <u>Actual</u>	FY2018 1/31/2018 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	3,394.03	2,348.78	1,045.25
Interest on Bank Deposits	120,000.00	269,538.59	131,089.50	138,449.09
Salvage and Surplus	75,000.00	94,022.15	89,718.71	4,303.44
Sanitary Landfill Fees	6,562,000.00	4,082,396.44	3,394,394.17	688,002.27
Charges to County	0.00	349,199.40	305,966.39	43,233.01
Charges to Winchester	0.00	92,024.55	79,481.36	12,543.19
Tire Recycling	142,500.00	148,649.18	141,397.53	7,251.65
Reg. Recycling Electronics	91,200.00	36,000.00	30,161.16	5,838.84
Greenhouse Gas Credit Sales	0.00	29,680.82	4,918.95	24,761.87
Miscellaneous	0.00	169.00	255.00	(86.00)
Renewable Energy Credits	168,402.00	88,830.90	104,979.06	(16,148.16)
Landfill Gas To Electricity	312,837.00	174,858.25	227,591.05	(52,732.80)
Insurance Recoveries		4,872.23	0.00	4,872.23
Waste Oil Recycling		0.00	0.00	0.00
TOTAL REVENUES	<u>7,471,939.00</u>	<u>5,373,635.54</u>	<u>4,512,301.66</u>	<u>861,333.88</u>
Operating Expenditures	5,567,138.00	2,807,749.90	1,891,501.96	916,247.94
Capital Expenditures	6,024,379.55	3,876,442.03	97,214.38	3,779,227.65
TOTAL Expenditures	<u>11,591,517.55</u>	<u>6,684,191.93</u>	<u>1,988,716.34</u>	<u>4,695,475.59</u>
Excess(deficiency)of revenue over expenditures	(4,119,578.55)	(1,310,556.39)	2,523,585.32	(3,834,141.71)
Fund Balance Per General Ledger		<u>27,955,190.40</u>	<u>27,318,082.45</u>	<u>637,107.95</u>
FUND BALANCE ADJUSTED		26,644,634.01	29,841,667.77	(3,197,033.76)

County of Frederick, VA
Report on Unreserved Fund Balance
February 15, 2019

Unreserved Fund Balance, Beginning of Year, July 1, 2018 **46,153,037**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds	(52,569)
C/F Fire Company Capital	(224,818)
C/F Capital impact study	(59,067)
C/F Sheriff auto claim reimbursement	(15,191)
C/F Parks projects	(324,382)
C/F compactor rehab	(19,500)
C/F Middletown convenience site	(45,000)
C/F Stephenson convenience site	(385,342)
C/F spay/neuter program	(6,521)
C/F design/build animal shelter addition	(6,727)
C/F county admin bldg maintenance projects	(31,044)
C/F School Operating	(503,416)
	(1,673,577)

Other Funding / Adjustments

COR refund - Ascar Leasing	(2,521)
COR refund - BMW Financial	(2,790)
COR refund - Bowman Properties	(3,283)
COR refund - Capital Meats	(23,136)
Sheriff SWAT vehicle	(130,943)
COR refund - Acar Leasing	(3,026)
COR refund - Toyota Leasing	(4,087)
COR refund - Toyota Leasing	(3,714)
COR refund - Disabled Veteran	(3,492)
COR refund - Disabled Veteran	(3,907)
COR refund - Disabled Veteran	(7,297)
COR refund - American Telephone	(2,712)
COR refund - APC PCS LLC	(40,650)
Return unspent FY 18 VJCCCA funds	(41,450)
School Safety Phase II	(1,264,000)
COR refund - Enterprise FM	(5,786)
COR refund - Disabled Veteran	(2,543)
COR refund - Disabled Veteran	(3,501)
COR refund - Disabled Veteran	(12,290)
correct original budget appropriation error	28,400
	(1,532,727)

Fund Balance, February 15, 2019 **42,946,733**

Frederick County Fire & Rescue Companies

Year End December 31, 2017

per audited financial statements

	Cash- Year End	Total Receipts	Vehicle/ Equipment Maintenance/ Repairs	Fuel & Oil	Total Disbursements
Stephens City	123,158	1,254,044	64,587	28,090	1,325,589
Middletown	341,736	466,778	(1) 71,981	10,226	371,629
Clearbrook	321,070	301,747	36,981	10,200	381,918
Gore	257,810	189,404	31,048	4,586	141,037
Round Hill	1,185,821	501,358	46,390	12,027	343,366
Gainesboro	114,625	272,969	74,425	17,125	249,193
Star Tannery	296,163	219,933	39,883		113,153
Greenwood	1,578,596	656,752	37,981	15,302	564,300
North Mountain	98,403	236,186	46,055	8,229	256,919
Reynolds Store	269,672	330,689	166,920	8,950	341,444
Millwood Station (2)	272,401	416,117	112,097	12,220	461,330
Frederick County Volunteer Assoc.	201,917	100,562			179,608

Notes:

- (1) Middletown F&R Supplies & Maintenance combined.
- (2) Cash- Year End: Partially restricted - \$78,711 Building Maintenance/Repair Reserve.

Total Receipts	Frederick County Funding	Town/ Other County	Association	State	Other	\$ Raised
1,254,044	529,261 ^		15,629	168,216 (a)	361,000 (b)	179,938
466,778	174,965 **	6,500 (c)	15,629			269,684
301,747	155,900		15,629			130,218
189,404	123,921 ^^		15,629			49,854
501,358	217,055		15,629		3,963 (d)	264,711
272,969	139,522		15,629			117,818
219,933	122,023	30,000 (e)	15,629	3,664	3,500 (f)	45,117
656,752	273,852 ***		15,629		152,000 (g)	215,271
236,186	108,184		15,629		64,703 (h)	47,670
330,689	102,746		15,629		58,528 (i)	153,786
416,117	209,525		15,629	17,325	12,944 (j)	160,694
100,562	85,262				13,903 (k)	1,397
4,946,539	2,242,216	36,500	171,919	189,205	670,541	1,636,158
	***		*			

Notes:

- (a) VA EMS Grant
- (b) Loan Proceeds - \$294,931; Grant - \$78,501
- (c) Warren County
- (d) Insurance Proceeds
- (e) Shenandoah County
- (f) Misc Association \$3,500
- (g) Sale of Equipment
- (h) Sale of Assets - \$1,041; Loan Proceeds - \$55,000; Misc Association - \$8,662
- (i) Grant
- (j) Sale of Assets - \$10,300; Insurance Proceeds - \$2,644
- (k) Insurance Claims

* 4-for-Life: 2016 - \$86,659; 2017 - \$85,262

** includes training reimbursements from the County, per County G/L - not reflected in County contribution in audit doc. Middletown - \$1,000; Greenwood - \$1,319. All others were reflected in audit doc.

*** see 'attachment A' for detail.

^ includes \$210,136 in proffer funds for the Ancillary Building and \$600 for Battlefield Half Marathon

^^ includes \$10,000 pumper purchased by the County from Gore

^^^ includes \$6,000 for convenience site lease

FY 17 - FREDERICK COUNTY
 1/1/2017 - 12/31/2017 - FIRE COMPANIES

	Total Disbursements	Total County Funding (Co + Assoc) (3)	% County Funded	Per Capita County Funded (2)	Cash End of Year	Debt Service (Principal + Interest)	Total Long Term Debt
Stephens City	\$ 1,325,589	\$ 544,890 (5)	41%	\$ 6.30	\$ 123,158	\$ 106,770	\$ 948,466
Middletown	\$ 371,629	\$ 190,594	51%	\$ 2.20	\$ 341,736	\$ 96,400	\$ 372,773
Clearbrook	\$ 381,918	\$ 171,529	45%	\$ 1.98	\$ 321,070	\$ 55,477	\$ -
Gore	\$ 141,037	\$ 139,550 (6)	99%	\$ 1.61	\$ 257,810	\$ 29,591	\$ 177,756
Round Hill	\$ 343,366	\$ 232,684	68%	\$ 2.69	\$ 1,185,821	\$ 131,805	\$ 2,393,747
Gainesboro	\$ 249,193	\$ 155,151	62%	\$ 1.79	\$ 114,625	\$ 28,966	\$ -
Star Tannery	\$ 113,153	\$ 137,652	122%	\$ 1.59	\$ 296,163	\$ -	\$ -
Greenwood	\$ 564,300	\$ 289,481 (7)	51%	\$ 3.35	\$ 1,578,596	\$ 380,396	\$ 508,887
North Mountain	\$ 256,919	\$ 123,813	48%	\$ 1.43	\$ 98,403	\$ 19,846	\$ 36,000
Reynolds Store	\$ 341,444	\$ 118,375	35%	\$ 1.37	\$ 269,672	\$ -	\$ -
Millwood Station	\$ 461,330	\$ 225,154	49%	\$ 2.60	\$ 272,401 (4)	\$ 113,892	\$ 1,406,714
F&R Association	\$ 179,608	\$ 85,262	47%	\$ 0.99	\$ 201,917	\$ -	\$ -
Total Volunteer	\$ 4,729,486	\$ 2,414,135		\$ 27.91	\$ 5,061,372	\$ 963,143	\$ 5,844,343
Frederick Co (1)	\$ 10,009,771	\$ 10,009,771	100%	\$ 115.74	N/A	N/A	N/A
Total F&R & Ambulance	\$ 14,739,257	\$ 12,423,906		\$ 143.66	\$ 5,061,372	\$ 963,143	\$ 5,844,343

Notes:

- (1) FY is 7/1/2016 - 6/30/2017 (per Exhibit 12 of CAFR)
- (2) 2017 Frederick County population 86,484 per US Census Bureau.
- (3) Does not include Length of Service funding. Does include EMS Expense Recovery distributions.
- (4) Cash- Year End: Partially restricted - \$78,711 Building Maintenance/Repair Reserve.
- (5) includes \$210,136 in proffer funds for the Ancillary Building and \$600 for Battlefield Half Marathon.
- (6) includes \$10,000 pumper purchased by the County from Gore.
- (7) includes \$6,000 for convenience site lease.

CY 2017

PAYMENTS TO FIRE COMPANIES - per County general ledger

EMS EXPENSE RECOVERY

	RECOVERY	MILEAGE	FIRE PROGRAMS	4-FOR-LIFE	SQUAD TRUCK / RESPONSE UNIT SUPPLEMENT	COUNTY CONTRIBUTION	FIRE COMPANY CAPITAL FUNDS	TRAINING	OTHER	TOTAL
STEPHENS CITY	121,977	57,857	22,858			81,874	31,308	2,650	210,736 (1)	\$ 529,261
MIDDLETOWN	47,966	27,540	22,858		15,950	59,651		1,000		\$ 174,965
CLEARBROOK	47,542	18,011	22,858			66,698		790		\$ 155,900
GORE	22,330	10,320	22,858			57,907		506	10,000 (2)	\$ 123,921
ROUND HILL	68,269	11,048	held for audit paid 2/16/18		held for audit paid 2/16/18	137,738 (5)				\$ 217,055
GAINESBORO	32,004	15,361	22,858		4,250	62,098		2,950		\$ 139,522
STAR TANNERY	6,748	8,654	held for audit paid 2/16/18			106,620 (5)				\$ 122,023
GREENWOOD	103,922	34,946	22,858		4,250	75,557	25,000	1,319	6,000 (3)	\$ 273,852
NORTH MOUNTAIN	15,352	8,947	22,858			60,018		1,009		\$ 108,184
REYNOLDS STORE	9,769	7,531	22,858		5,950	55,015		1,623		\$ 102,746
MILLWOOD	52,869	17,826	22,858		5,950	61,242	47,500	1,080	200 (4)	\$ 209,525
F.C. VOL ASSOCIATION				85,262						\$ 85,262
TOTAL	\$ 528,749	\$ 218,041	\$ 205,724	\$ 85,262	\$ 36,350	\$ 824,418	\$ 103,808	\$ 12,928	\$ 226,936	\$ 2,242,216

Notes:

(1) Battlefield Half marathon - \$600; \$210,136 proffer funds for Ancillary Bldg

(2) 1995 pumper training engine purchased by County from Gore

(3) convenience site

(4) event center rental fee for EDA event

(5) Round Hill & Star Tannery county contributions are doubled -- FY17 contributions were held for audits and not paid until Jan 2017 (CY17).