

COUNTY OF FREDERICK, VA

Summer 2012 FINANCIAL NEWSLETTER

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 ★ **Special point of interest:** ★
 ★ Revenue and expenditure information is not provided in this edition of the Financial Newsletter due to the fact that the County's fiscal year ended June 30, 2012. The FY12 revenue and expenditures have not been finalized at this time.
 ★ Prior to the year end information being provided, revenue received and expenditure payments after June 30 must be applied to the previous year.
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Outstanding Achievement Awards

The Certificate of Achievement for Excellence in Financial Reporting has been awarded, for the twenty-sixth consecutive year, to the County of Frederick by the Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2011. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The CAFR was judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and

user groups to read the CAFR.

The GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Frederick County for its Popular Annual Financial Report for the fiscal year ended June 30, 2011. The award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award a government unit must publish a document whose contents conform to program standards of creativity, presentation, understandability and reader appeal. This is the fifth consecutive year that the County has received this award.

Both reports are available on the Finance Department's webpage at http://www.co.frederick.va.us/finance/financial_reports.aspx.



Photos courtesy of Gloria Puffinburger

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Judicial Tax Sale of Real Estate

Written by Angela Whitacre, Frederick County Treasurer's Office

One tool of the collection process for county real estate taxes is the tax sale. Tax sale properties must be at least 2 years delinquent in real estate taxes to qualify. The process is governed by Code of Virginia § 58.1 and overseen by the Court. The process is rela-

tively simple. First, a judge orders the sale. Then, the property is sold on the courthouse steps. Finally, the court must approve the sale. Once the sale is approved, the property is conveyed with a Special Warranty Deed. The sale proceeds are then used to pay the

delinquent taxes.

Tax sale notices are posted on the County website, as well as in the Winchester Star. In the past 3 years, the County has sold 13 properties via tax sale.

SHERANDO PARK NEW RESTROOM/CONCESSION BUILDING

Written by Jon Turkel, Frederick County Parks & Recreation Department

The public is getting more than a functional building upgrade, they are getting a pleasant place to spend time.

The recently completely concession/restroom building at Sherando Park looks nothing like what Park's thought they would end up with. It turned out much better. The needed renovation of Sherando Park's south concession/restroom building came in under budget and on time. The results exceeded aesthetic and functional expectations by putting the imagination and experience of the private sector to work. The key was to choose the right procurement tool for the job, rather than simply doing what had been done in the past.

The concession and restroom building on the south side of Sherando Park has been dutifully serving the public since 1978. With age and a much greater

population, the building was woefully inadequate both in terms of restroom facilities and concession needs. As renovating the building was a Capital Improvement Plan (CIP) item, the Parks and Recreation Commission was able to vote to apply proffer funds to the project, allowing it to move forward.

At the beginning of the process, Parks staff set out to determine what changes would be needed to allow the building to meet the increased use. With the help from the Building Department, a general outline of necessary building features (number of toilets, ADA, etc.), along with what the expanded building footprint would likely be was developed. At that point an understanding of what the new building would look like was established. As had been done in the past, engaging an engineer to put

contractors might balk at having to do so much work up front and pass on the project. As it turned out, four of the thirty contractors who attended the initial mandatory meeting ended up participating, while many didn't participate, the tactic did have success.

While it is hard to tell if dollars were actually saved, the real surprise was that each of the building designs was different from each other and none were what Parks had expected. Calling on the imagination of contractors and drawing on their experience produced solutions to the building upgrade needs that were creative and attractive. From this point it became clear the public would be getting more than a functional building upgrade, they would be getting a pleasant place to spend time. Vision Contracting did the work in a professional and timely manner, also, adding many additional touches along the way.

Most likely it would have been easier to simply follow what had been done in the past. Stepping away from the well worn path of familiar procurement processes comes with its own headaches and learning curves, but in the end it was well worth the effort. The key was taking in many perspectives from departments and staff, and of course having Finance staff provide guidance on how to make the procurement process a benefit rather than a burden.

and put the design work on the contractor rather than hiring an engineer, the risk being that



Old Concession/Restroom at the beginning of renovation work.



The new building-on time and under budget.....procurement at work.

PROFFERS

FY 2012 PROJECTS

Sheriff's Department: \$39,650 for IT equipment establish a secure network system between the Public Safety Building and mobile units.

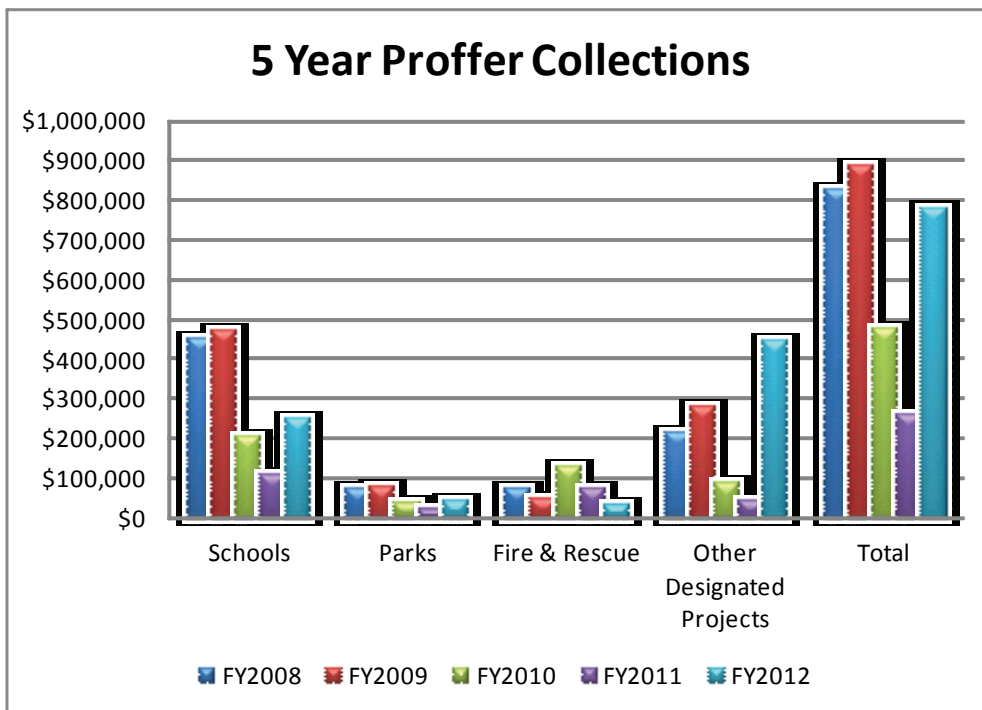
School Board: \$600,000 for road improvements to the Amherst Street Campus.

Stephens City Fire & Rescue: \$58,809 for repairs and a building addition at the fire station.

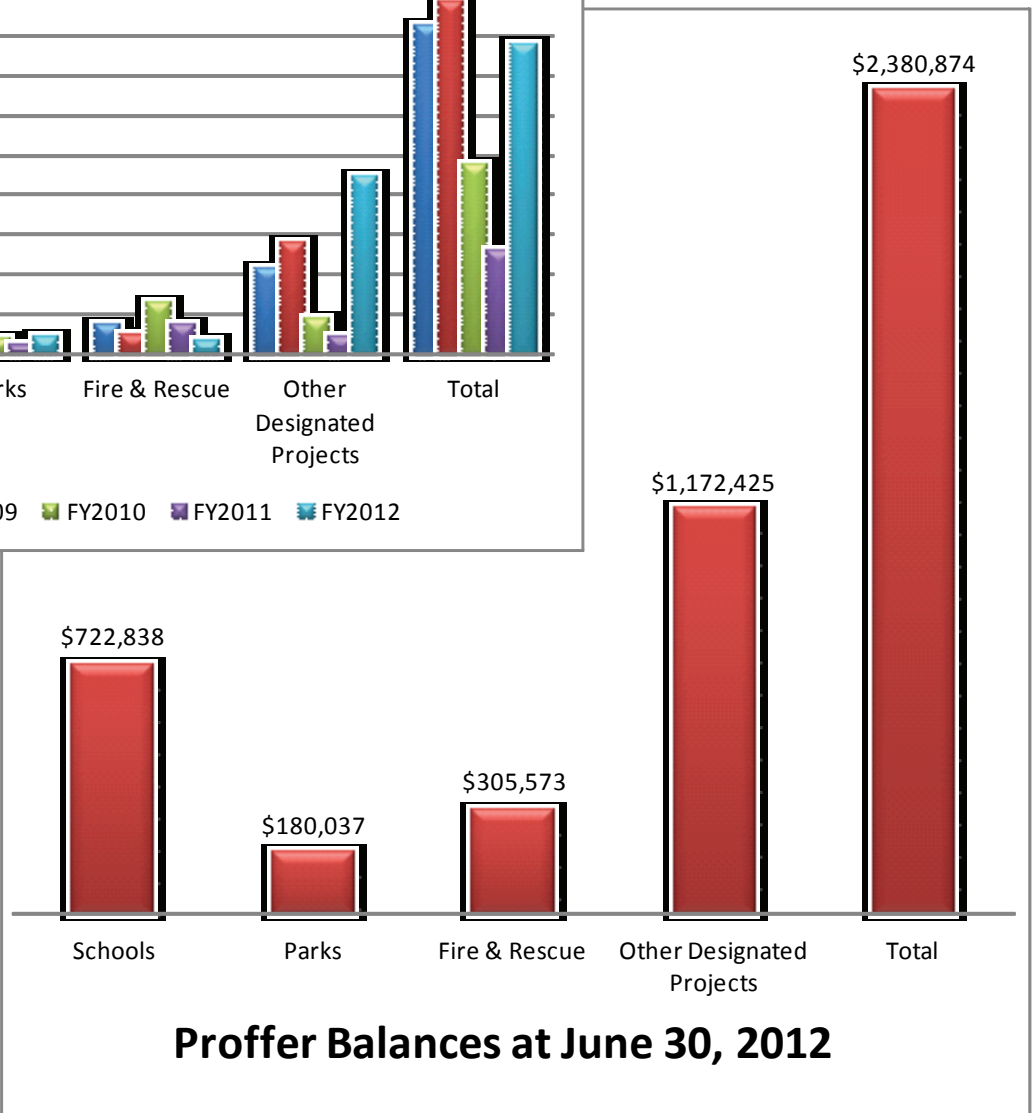
Greenwood Fire & Rescue: \$65,905 for upgrades to the fire station.

Bowman Library: \$83,000 for the installation of an overflow parking lot and a multi use path between Lakeside Drive and the library.

Sherando Park: \$150,000 for the comfort station and concession building (see article on page 2).



A proffer is an offer of cash or property. This usually refers to property, cash or structural improvements offered by developers in land development projects to mitigate the impact of development on the taxpayer.





Commissioner Of The Revenue Real Estate Assessment Process

Written by Lorraine Mossburg, Frederick County COR Office

Real estate taxes are the single most important source of locality revenue. All real property is assessed and tax applies unless specifically exempted. Reassessment is a periodic mass revaluation process required by law to recalculate the fair market value of real property. The Real Estate Division of COR conducts a reassessment every 2 years for all 48,000 parcels in Frederick County. An in-house reassessment ensures uniformity, quality, improvement of outcome, and cost savings to taxpayers.

The real estate team is comprised of assessors, a statistician, data collector, secretary, mapping specialist, and department head. Residential parcels are

REAL ESTATE - NET VALUE OF ASSESSMENTS/ ADJUSTMENTS (2011)	
Real Estate Parcels Assessed (Taxable)	\$8,024,327,700*
Real Estate Parcels Assessed (Exempt)	\$781,891,900
Sanitary District Parcels	\$121,174,100
Public Service Parcels	\$298,612,578
Public Service Personal Prop at RE Rate	\$960,671
*Reduced by amount of Land Use Deferral Tax	

assigned to assessors by sections in the County, and one assessor has responsibility for commercial properties with administrative oversight.

For residential properties, the data collected includes building sizes and types of construction, quality of every aspect of the property, zoning, number of rooms/bathrooms, structure square footage, flood plain, power lines, road type, frontage, location, and outbuildings or other improvements with sales comparatives. For commercial, the records not only include the physical data but also information regarding income, leases, costs, expenses, and sales. Assessors observe the condition, age, and any changes or additions to each parcel as well as take photographs and measurements.

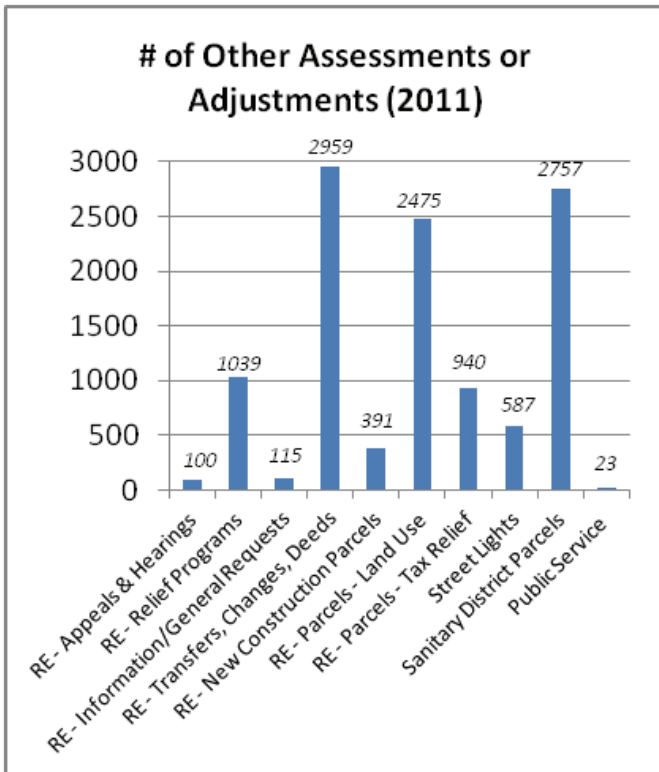
The field data is verified with the owner or, if not home, notice is given that the assessor either has sufficient or needs additional information. Mapping and GIS programs such as Pictometry are used to create maps tied to assessor files which can track reassessment completion and parcel values among other things.

Using various valuation tools and a specific methodology, properties are assessed at 100% fair market value and a rate is determined. Sales ratios are monitored as assessment rates are updated. Queries are performed to ensure accuracy and a review is done by the Commissioner before finalization. A notice of their reassessed value is then sent to all taxpayers in a mass mailing.

Concurrent duties of the real estate team while reassessing include supplementals, new construction assessment, data entry, tax map maintenance, real estate record adjustments, taxpayer inquiries, assessor hearings, and administration of the land use tax deferral program as well as tax relief programs for qualifying veterans, elderly, and disabled taxpayers.

The annual real estate tax rate is set by the Board of Supervisors each April for that calendar year. Tax bills are generated based on all information available as of the printing date and are due in halves – by June 5 and December 5.

Frederick County is currently evaluating hand-held equipment and software programs to enter assessment data onsite thus providing a time and cost savings.



Frederick County Landfill Adds New Cell

Written by Ron Kimble, Frederick County Landfill

The Frederick County Landfill opened a new nine acre cell for municipal solid waste this past March. This new cell is expected to have capacity to serve the needs of the local jurisdictions for the next 7-9 years based on current tonnage.

There are many issues that need to be considered when opening a new area for waste placement including protecting the bottom liner and leachate management. Leachate is a term used for the liquid that comes in contact with the waste. The primary source of leachate is precipitation in the form of rain.

In the past when the landfill developed and opened a new cell, all of the water that entered the cell had to be collected and

treated as leachate. This often stressed the leachate collection and treatment facilities, at times causing noncompliance with regulatory agencies.

Upon opening this new cell, landfill staff felt the need to be able to better control the amount of water being collected and treated. A sacrificial liner was installed over the entire cell, to separate storm water from leachate. This sacrificial liner is removed as the area of waste placement is expanded within the cell, allowing liquids that come in contact with the waste to reach the leachate collection system. This procedure is working well, and has greatly reduced the amount of liquids needing to be treated. Since the

liner was installed a total of 13.7” of rain has been recorded at the landfill. This corresponds to a total of 3.3 million gallons of water that has fallen on the nine acre cell. By installing the sacrificial liner we have been able to divert approximately 85-90 percent of this rainfall as storm water.

An initial investment of approximately \$90,000 was made to install the sacrificial liner. However, we are realizing the benefit of this investment. The landfill currently sends the pretreated leachate to the Frederick County Sanitation Authority for final treatment and disposal. The disposal costs charged by the Sanitation Authority are \$4.44 per 1,000 gallons. Assuming 85% of 3.3 million gallons has been diverted from treatment an estimated savings of over \$12,400 has been realized in five months on disposal costs alone.

In addition to the economic benefits, we have also realized the environmental benefits of reducing the amount of leachate that needs to be treated. These benefits include reducing the amount of pollutants being discharged from the facility thereby making it easier to maintain compliance with the applicable regulatory requirements.

Overall, the addition of this new practice of adding sacrificial liners on newly developed cells has proven to be successful. We are currently in the process of constructing a new Construction Demolition Debris cell in which this practice will be utilized.

An estimated 2.8 million gallons of water has been diverted from treatment with the Frederick County Sanitation Authority— an estimated savings of \$12,400 on disposal costs.



The Sacrificial Liner



Find news, tips, and events with Frederick County Recycling on **facebook**



Drop Off Locations

- Albin*
- Greenwood*
- Clearbrook*
- Gainesboro*
- Shawneeland*
- Round Hill*
- Middletown*
- Double Toll Gate*
- Regional Landfill*
- Landfill Citizens' Center*
- Gore*
- Star Tannery*

Recycling

Frederick County residents are encouraged to reduce their trash generation, recycle, reuse, compost yard waste and buy products made of recycled-content material whenever possible. The county offers a voluntary recycling program with a total of eleven (11) drop off stations located throughout the county.

These recycling stations accept clean newspapers, glass bottles and jars separated by color (clear, green and brown), aluminum and steel cans, and plastic bottles and jugs. If in doubt about whether a plastic item is recyclable, remember to 'Check for the neck!' If there's a narrow neck, then RECYCLE IT!

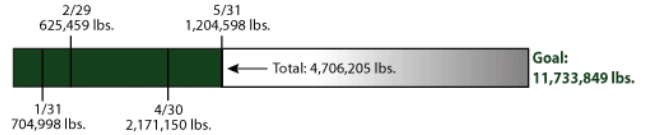
All materials should be loose when placed into collection containers. Please remove and recycle all bags and boxes used for transport.

Stations are operated by public works' staff. Recycling stations also accept newspaper, glossy magazines, office paper, shredded paper, and phone books in a single container.

The landfill, Shawneeland, Greenwood, Albin, Middletown, Double Toll Gate and Clear Brook sites accept corrugated cardboard. (corrugated cardboard is two layers of paperboard separated by wavy paper). Cardboard must be flattened for recycling. Paperboard, such as shoe boxes, soda cartons and cereal boxes, is also accepted as is kraft paper (brown paper sacks).

Year-to-Date Recycling Amounts

In 2011, Frederick County residents recycled a record 11,733,849 pounds of material. With your help, we will break a record in 2012.



For Frederick County recycling information, call (540) 665-5643 or visit www.fcrecycles.net.



Other recycling programs available at the landfill include automobile tires, motor oil and filters, antifreeze, cooking oil and large appliances.

Used automobile tires are collected at the landfill for recycling and reuse. There is a modest fee of 80 cents per car and light truck tire and \$3 per truck tire to cover the cost of the program. There is an additional charge of \$1 per tire for tires on rims. Cash is accepted from residents for tire disposal. Tires from businesses are charged at the rate of \$80 per ton. There are no cash accounts for businesses.

Used motor oil and filters and antifreeze are also recyclable at the landfill. Residents are encouraged to deposit their used motor oil and filters at the collection area located at the citizens' convenience center. Cooking oil is also recyclable. Sealed jugs up to five gallons in size accepted from residents.

Any large appliances such as

stoves, refrigerators, washers/dryers, microwaves, are accepted at the landfill's citizens' center. Appliances are also accepted by Southern Scrap/Williams' Recycling, the Zuckerman Company Inc. and Winchester Scrap. Appliances in good working order should be donated to a local charity.

Electronics recycling is offered the second Saturday of each month from 7 a.m. until 1 p.m. and the fourth Wednesday of each month from noon until 4 p.m. at the landfill's citizens' convenience center!

Electronics such as computer monitors (fee), lap tops, cell phones, adapters, dry cell batteries, processors, keyboards, mice, cables, televisions (fee), VCRs, fax machines, copiers, scanners, calculators, electric typewriters, telephones, answering machines, tape recorders, camcorders, cameras, stereos and speakers are all accepted during special collection.

Animal Shelter

The Frederick County Esther Boyd Animal Shelter was established and designed to accept and house stray and unwanted dogs and cats of Frederick County. The shelter achieved its state certification in July of 1995 and opened the new facility in 2006. The shelter handles about 1,300 dogs and 2,400 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted nor reclaimed, they are disposed of by euthanasia.

In cooperation with the Northwestern Regional Detention Center, inmate volunteers

worked approximately 9,000 hours in FY12.

Last year, the shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.

In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted. Additionally, two successful rabies clinics were held in the spring and fall of the year where over 450 animals were vaccinated.

In FY12, 992 dogs were

adopted and reclaimed yielding 76% overall adoption and reclamation rate. Also, 371 cats were adopted and reclaimed yielding a 16% overall adoption and reclamation rate.

The shelter's goal is to promote spay/neutering of all animals (cats and dogs) at the time of adoption, increase adoptions; therefore, decreasing the number of animals to be destroyed, continue to improve information technology and humane education to the community.

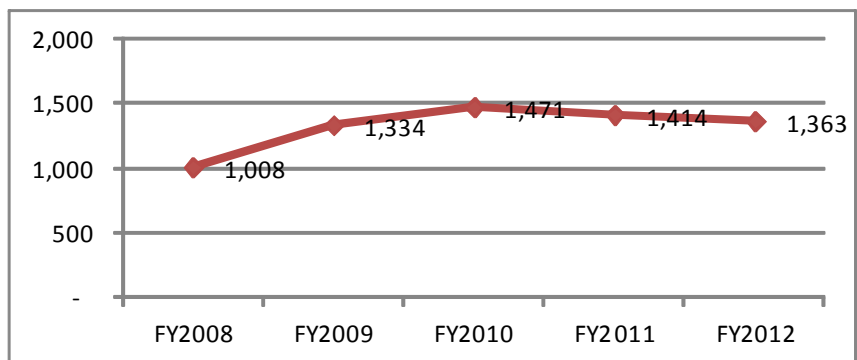
Donations of cash and/or supplies are received from various sources. Currently, there is a total of \$325,780 from donations reserved for the Animal Shelter.



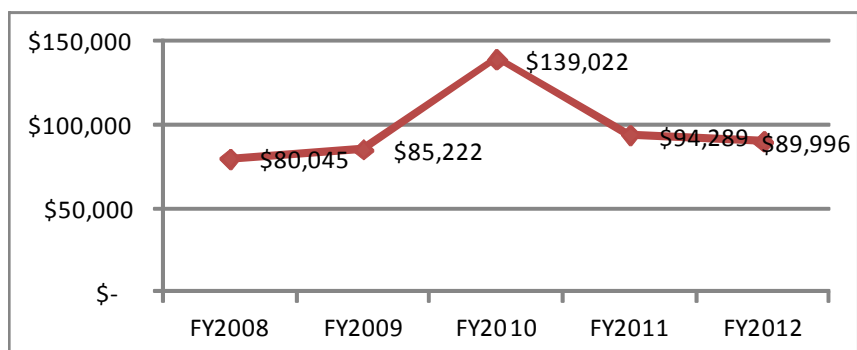
In FY12, 992 dogs and 371 cats were adopted.



Adoptions of Cats & Dogs Five Year Comparison



Five Year Comparison of Donation/Adoption & Spay/Neuter Fees



In FY2010, a \$50,000 grant was received from the Elizabeth Clarke Foundation.

County of Frederick

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<http://www.co.frederick.va.us/social.aspx>



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WWW.FREDERICKCOUNTYVA.GOV

National & Local Headlines

- The 30-year fixed rate mortgage averaged 3.53% for the week ending July 20, 2012.
- Bank of America plans to slash cost by \$3 billion annually in commercial lending, investment banking and wealth management.
- Delta Air Lines is closing its regional carrier Comair as it switches to bigger jets and is sending termination notices to the 1,700 remaining employees.
- Seventeen states, including Virginia, have scheduled sales tax holidays on qualifying purchases during this year's back to school shopping season.
- Honda will hire 300 more workers and invest \$40 million to increase annual production capacity by 50,000 vehicles at its Indiana plant early next year.
- AT&T will introduce shared wireless plans that let subscribers connect up to 10 phones or other devices.
- Mazda is recalling about 217,000 Tribute SUV's to fix a problem that can cause the gas pedals to stick.
- The widest drought to hit the U.S. in decades is getting worse with no signs of abating per the U.S. Drought Monitor.
- Regional unemployment rate for May 2012 was 5.2% compared to 5.8% in May 2011.
- Frederick County government, as an employer, had \$2,548 in unemployment claims for the June 2012 quarter. That is a 13.3% increase from June 2011 quarter when the claims were \$2,248.



Photos courtesy of Wendy May, Winchester Frederick County EDC