



Finance Department
Cheryl B. Shiffler
Director

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TO: Board of Supervisors
FROM: Finance Committee
DATE: October 15, 2014
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, October 15, 2014 at 8:00 a.m. Chairman Charles DeHaven was absent. Member Richard Shickle served as chairman. Non-voting liaison C. William Orndoff was absent. Item 1 requires action.

1. The EDA Executive Director requests an EDA Fund and a General Fund supplemental appropriations in the amount of \$375,000. This amount represents EDA Incentives remaining in FY 2014. See attached memo, p. 3. The committee recommends approval.
2. The County Attorney provides information for review of property tax exemptions previously granted by the County. See attached information, p. 4 – 24. The committee delays action awaiting further information from the County Attorney and the Commissioner of the Revenue.
3. The County Administrator briefed the committee on a tax exempt refinancing resolution for Westminster Canterbury that will be presented to the Board of Supervisors through the Winchester City Council and the Winchester Economic Development Authority. No action required.
4. The Finance Committee Chairman presents a memo concerning the FY 2016 budget and the Finance Director provides a budget calendar. See attached information, p. 25 – 26. No action required.

5. Lord Fairfax Community College provides a response to the Committee following discussions at the August 2014 Finance Committee meeting. See attached letter, p. 27 – 28. The committee postpones action until the next Finance Committee meeting.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for September. See attached, p. 29.
2. The Finance Director provides financial statements for the month ending September 30, 2014. See attached, p. 30 – 40.
3. The Finance Director provides an FY 2015 Fund Balance Report ending October 9, 2014. See attached, p. 41.

Respectfully submitted,

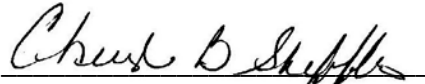
FINANCE COMMITTEE

Richard Shickle

Gary Lofton

Judy McCann-Slaughter

Angela Rudolph

By 
Cheryl B. Shiffler, Finance Director

DATE September 4, 2014

TO: Cheryl Shiffler
Frederick County Finance Director

FROM: Patrick Barker, CEcD
Executive Director

RE: Carryover Request for FY 14

The Economic Development Authority is requesting to carryover \$375,000.00 from FY14 remaining in line item 10-8102-5600-000-001, EDA Incentives, to our FY15 budget for the same line item

These funds represent the balance of funds

These monies are future installments of the Local Economic Development Incentive Grants for business expansions. All projects have executed Performance Agreements.

Thank you for your consideration.



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

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

MEMORANDUM

TO: Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: October 8, 2014

RE: Property Tax Exemptions Previously Granted by County – Review for Continued Exempt Status or Revocation of Exempt Status

Sixty-one organizations in the County currently hold exemptions from property taxation.¹ Of these 61 organizations, 34 hold exemptions by classification, that is, exemptions that automatically apply to them under state law on the basis of the particular activities in which they engage, and 27 hold exemptions by designation, that is, exemptions by which state law or county ordinance specifically names the organization.

Exemptions by designation were generally the province of the General Assembly until 2003, at which time the General Assembly delegated the consideration of further exemption requests to the localities. Accordingly, of the 27 organizations in Frederick County exempt by designation, 20 hold General Assembly-granted exemptions and seven hold Board of Supervisors-granted exemptions.²

Because exemptions by designation are just that, by designation, the legislative body granting the exemption (the General Assembly or the locality governing body) can likewise revoke the exemption. The County Administrator has asked me to forward to the Committee, to

¹ The indicated total generally does not include churches, due to the large number of churches and the fact of the automatic qualification, for exemption by classification, of property used for church purposes. For similar reasons, the total does not include government property nor instances such as property owned by Shenandoah University.

² Some of the 20 organizations with General Assembly-granted exemptions also received parallel exemptions from the Board of Supervisors.

review for consideration of continued exempt status or recommendation of revocation of exempt status, the names of the seven organizations holding Board of Supervisors-granted exemptions. Review of exemptions granted by the General Assembly will likely be requested a later date (they must first file a report with the Commissioner of the Revenue, as to the justification for exempt status, before the Board of Supervisors might request General Assembly revocation of a General Assembly-granted exemption).

The organizations for which review is now requested are (copies of the minutes reflecting the Board's granting of each of the exemptions are attached):

- Woodmen of the World

Exemption granted May 26, 1976.

Organization currently owns tax parcel number 54E-8-33, 109 Boundary Avenue, in the Shawnee District, with improvements, zoned RP.

Tax assessed value is \$332,000.

- Leary Educational Foundation, Inc.

Exemption granted October 13, 1993 (amended December 8, 1993).

Organization currently owns tax parcel numbers 6-A-17 and 6-A-18, 1340 and 1463 New Hope Road, in the Gainesboro District, both with improvements, both zoned RA.

Tax assessed value is \$10,854,100.

- Kernstown Battlefield Association

Exemption granted January 10, 2001.

Organization currently owns tax parcel numbers 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D, 2877 and 3075 Middle Road, in the Back Creek District, one with improvements, all zoned RA.

Tax assessed value is \$2,185,000.

- Winchester-Frederick County Conservation Club, Inc.

Exemption granted August 8, 2011.

Organization currently owns tax parcel numbers 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B, 307 Whitetail Lane and 527 Siler Road, in the Gainesboro District, one with improvements, all zoned RA.

Tax assessed value is \$1,539,000.

- Fort Collier Civil War Center, Inc.

Exemption granted May 14, 2003.

Organization currently owns tax parcel number 54-A-81G, 922 Martinsburg Pike, in the Stonewall District, with improvements, zoned M1.

Tax assessed value is \$920,900.

- Young Life

Exemption granted June 9, 2004.

Organization does not own real or personal property in Frederick County. Purpose of exemption was to exempt from business license tax for sale of fireworks.

- Blue Ridge Hospice

Exemption granted September 12, 2007.

Organization does not own real property in Frederick County. Purpose of exemption was to exempt personal property from taxation.

Should the Committee wish to forward to the Board of Supervisors a recommendation for revocation of one or more of the exemptions, the Board would then need to schedule a public hearing for an ordinance to revoke exemption(s).

Attachments

Transfer To:		
19-014B-603		\$18,400.00
14-014B-215B		600.00

Total		\$19,000.00
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Transfer From:		
19-010G-499A		\$ 5,000.00
19-014A-603		1,000.00
01-001A-226		7,500.00
11-011A-326		5,500.00

Total		\$19,000.00
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The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

REQUEST FOR REFUNDS - RICHARD C. AND KAY DIXON GORDON - COUNTY STICKERS - APPROVED

Upon motion made by R. Thomas Malcolm and seconded by Will L. Owings,

BE IT RESOLVED, That the Board of Supervisors of the County of Frederick, Virginia does hereby approve the following refunds for the erroneous purchase of County automobile stickers:

Richard C. Gordon	\$10.00
Route 2, Box 168-J	
Stephens City, Va.	

Kay Dixon Gordon	\$10.00
Route 2, Box 168-J	
Stephens City, Va.	

The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

NOTICE OF RURAL COUNTY RALLY

Mr. Renalds advised the Board that a Rural County Rally sponsored by the Virginia Association of Counties and the National Association of Counties would be held in Fredericksburg on June 4, 1976. He advised that he had information on this Rally in his office should any of the Board members care to attend.

RESOLUTION OF APPRECIATION PRESENTED TO S. ROGER KOONTZ FOR SERVICE ON THE FREDERICK COUNTY SANITATION AUTHORITY

Mr. Rosenberger presented a resolution of appreciation, executed by Mr. Rosenberger as Vice Chairman of the Board of Supervisors and attested by J. O. Renalds, III, County Administrator, to S. Roger Koontz for his service on the Frederick County Sanitation Authority as approved by the Board at their last regular meeting.

MEETING DATES FOR FINANCE COMMITTEE ESTABLISHED

The Board agreed to set the meeting date for the Frederick County Finance Committee for the Wednesday of the first week of each month beginning in July, 1976. The meeting for June will be held on June 1, 1976.

ANNOUNCEMENT OF STUDENT GOVERNMENT DAY - MAY 27, 1976

Mr. Renalds announced that Student Government Day would be held on May 27, 1976 and invited the Board members to attend should they so desire.

NEED FOR ADDITIONAL OFFICE SPACE DISCUSSED

Mr. Koontz stated that several County offices are quite crowded. He told the Board that they would be faced with this problem in the very near future and he requested that they be looking at the space which is available in the County Administration Building.

TAX EXEMPT STATUS GRANTED TO WOODMEN OF THE WORLD

Mr. Malcolm requested that the Board consider granting tax exempt status to the Woodmen of the World.

Mr. Ambrogi advised that he had researched this request and felt it would be permissible and that this organization did comply with provisions set forth in the Code as an exemption.

Upon motion made by R. Thomas Malcolm and seconded by Thomas B. Rosenberger, BE IT RESOLVED, That the Board of Supervisors of the County of Frederick, Virginia, does herein grant tax exempt status to the Woodmen of the World Organization effective for tax year 1976.

The above resolution was passed by the following recorded vote: Aye - S. Roger Koontz, Thomas B. Rosenberger, Dr. Raymond L. Fish, Will L. Owings, R. Thomas Malcolm, and Dennis T. Cole.

REPORT - BOUNDARY LANE

Mr. Malcolm advised the Board that he had met with Mr. Eckles and Mr. Maccubbin regarding the donation of right-of-ways for the improvement of Boundary Lane. He cited the demands made by Mr. Eckles and stated that because of these excessive demands, the project is probably lost.

REPORT - VIRGINIA LAKESIDE WATER AND SEWER COMPANY/RALPH WAKEMAN

Mr. Koontz stated that he had talked with the attorneys for Danac and it appears that a contract has been drawn and the matter is being worked out. He requested that Board action be delayed in order to allow sufficient time for negotiations between the parties to progress. The Board agreed to this request.

UPON MOTION DULY MADE, SECONDED AND PASSED UNANIMOUSLY, IT IS ORDERED THAT THE BOARD OF SUPERVISORS DO NOW ADJOURN.

A. Roger Koontz
Chairman Bd. of Supervisors

J. O. Reynolds III
Secretary Bd. of Supervisors

A. Special Meeting of the Frederick County Board of Supervisors was held on Monday, June 7, 1976 at 4:30 P.M. at the location of the proposed Forest Lakes Estates Mobile Home Park.

BOARD OF SUPERVISORS: Present: S. Roger Koontz, Thomas B. Rosenberger, Will L. Owings, R. Thomas Malcolm, Dennis T. Cole, and Dr. Raymond L. Fish.

PLANNING COMMISSION: Present: Langdon Gordon, Manuel DeHaven, and James Golladay, Jr. Absent: Elmer Venskoske, Keith Williams, and Frank Brumback.

WAIVER OF NOTICE OF SPECIAL MEETING

We, the undersigned Members of the Board of Supervisors of Frederick County, Virginia, the Commonwealth Attorney and Clerk of the Board do hereby waive Notice of Special Meeting to be held on Monday, June 7, 1976 at 4:30 P.M. at the site of the proposed Forest Lake Estates east of Stephens City, Virginia, for the following purposes:

1. To view the site of the proposed Forest Lake Estates located off Route 636 in Opequon Magisterial District
2. Such other business as may come before the Board

/s/ S. Roger Koontz
S. Roger Koontz
Chairman

/s/ Thomas B. Rosenberger
Thomas B. Rosenberger
Vice Chairman
Back Creek District

Mr. Orndoff stated that he feels the citizens need to know what the cost is going to be before the board makes a final decision.

RESOLUTION RE: ROUTE 600, NORTH HAYFIELD ROAD - APPROVED UNDER CONSENT AGENDA

WHEREAS, the Virginia Department of Transportation has constructed North Hayfield Road, Route 600, on a new alignment under Project 0600-034-214, C501.

WHEREAS, the project sketch, attached and incorporated herein as a part of this resolution, defines adjustments required in the Secondary System of State Highways as a resolution of that construction, and

WHEREAS, the new road serves the same citizens as served by those portions of old road identified in the project sketch to be abandoned, which portions no longer serve a public need, and

NOW, THEREFORE, BE IT RESOLVED, this Board requests the Virginia Department of Transportation to add Links A-C to the Secondary System of State Highways, pursuant to Section 33.1-229 of the Code of Virginia, for which sections this Board hereby guarantees the right-of-way to be clear and unrestricted, including any necessary easements for cuts, fills and drainage, and

BE IT FURTHER RESOLVED, this Board hereby abandons Links, A-B and B-C from the Secondary System of State Highways, pursuant to Section 33.1-155 of the Code of Virginia, and

BE IT FINALLY RESOLVED, this Board orders that a certified copy of this resolution be forwarded to the Resident Engineer for the Virginia Department of Transportation.

Public Hearing:

REQUEST FROM LEARY EDUCATIONAL FOUNDATION, INC., A NON-PROFIT VIRGINIA ORGANIZATION TO BE DESIGNATED AS A CHARITABLE AND BENEVOLENT ORGANIZATION WITH THE CONTEXT OF SECTION 6(A) 6 OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA - APPROVED

There was no public input.

WHEREAS, Leary Educational Foundation, Inc. a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to support its request for the General Assembly to grant a tax exemption pursuant to Article X, Section 6 (a) (6) of the Constitution of Virginia for certain real property owned by said organization in the County of Frederick, and

WHEREAS, on October 13, 1993, a public hearing was held by the Board of Supervisors after being properly advertised; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 30-19.04 (B) of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, hereby supports legislation, pursuant to Article X, Section 6 (a) (6) of the Constitution of Virginia, to provide:

1. That they be classified and designated as a charitable and benevolent organization; and
2. That property owned by the Leary Educational Foundation, Inc. and used by it exclusively for charitable and

benevolent purposes on a non-profit basis be determined to be exempt from taxation, state and local, including inheritance taxes.

ADOPTED this 13th day of October, 1993.

I, John R. Riley, Jr., Clerk of the Board of Supervisors for the County of Frederick, Virginia, hereby certify on this day of , 1993, that the above resolution is a true and exact copy of one and the same adopted by the Board of Supervisors of the County of Frederick, Virginia, assembled in regular session on October 13, 1993.

Upon motion made by James L. Longerbeam, seconded by Charles W. Orndoff, Sr., the above request from Leary Educational Foundation, Inc. was approved as presented by the following recorded vote:

Richard G. Dick - Aye
 W. Harrington Smith, Jr. - Aye
 James L. Longerbeam - Aye
 Beverly J. Sherwood - Aye
 Robert M. Sager - Aye
 Charles W. Orndoff, Sr. - Aye

AN AMENDMENT TO THE FREDERICK COUNTY CODE, CHAPTER 158, VEHICLES AND TRAFFIC; ARTICLE IV, LAW ENFORCEMENT OF PRIVATE ROADS AND STREETS; TO ADD SECTION 158-18, THE SUMMIT. THIS AMENDMENT WILL ALLOW FOR STREETS AND ROADS IN THE SUMMIT TO BE DESIGNATED AS HIGHWAYS FOR LAW ENFORCEMENT PURPOSES - APPROVED

Mr. Riley presented this information to the board and explained that meetings had been held in The Summit. As a result of these meetings petitions had been received in the office from residents of the Summit and the count was overwhelmingly in favor of having the roads patrolled by the Sheriffs Department.

Mr. Smith asked if the Sheriff had been included in these meetings.

Mr. Riley replied yes.

Mrs. Sherwood explained about the meeting and what was discussed.

Mr. Dick asked if the ballots were mailed only to those residents currently residing in the Summit.

Mr. Gilbert replied that only those living in the Summit received the ballot.

Mr. Gilbert addressed the board at this time noting that most of the citizens want to keep the Summit private, but they also realize the increase in crime and they hope having a deputy patrol will help to reduce this ever increasing problem.

A General Fund Supplemental Appropriation in the amount of \$175,000 was approved as the anticipated reimbursement from the Virginia Department of Transportation for the installation of road signs.

GENERAL OBLIGATION REFUNDING BOND SERIES 1994A APPROVED UNDER CONSENT AGENDA

AMENDMENT OF TAX EXEMPTION RESOLUTIONS FOR LEARY EDUCATIONAL FOUNDATION, INC., AND NORTHWESTERN WORKSHOP, INC. - APPROVED UNDER CONSENT AGENDA

BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, does hereby amend their resolution of October 13, 1993, regarding the request by Leary Educational Foundation, Inc. for exemption from taxation, to include the following paragraph:

WHEREAS, the property at 1463 New Hope Road, Winchester, Virginia, has an assessed value of \$1,642,100.00 and was taxed in 1992 for \$9,031.55 in county real estate taxes.

BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, does hereby amend their resolution of November 10, 1993, regarding the request by Northwestern Workshop, Inc. for exemption from taxation, to include the following paragraph:

WHEREAS, the property at 828 Smithfield Avenue, Winchester, Virginia has an assessed value of \$768,400.00 and was taxed in 1992 for \$4,226.20 in county real estate taxes.

REQUEST BY THE LEARY EDUCATIONAL FOUNDATION, INC. FOR EXEMPTION FROM TAXATION PURSUANT TO ARTICLE X, SECTION 6 (A) 6 OF THE CONSTITUTION OF VIRGINIA

WHEREAS, Leary Educational Foundation, Inc., a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to support its request for the General Assembly to grant a tax exemption pursuant to Article X, §6 (a) (6) of the Constitution of Virginia for certain real property owned by said organization in the County of Frederick, and

WHEREAS, on October 13, 1993, a public hearing was held by the Board of Supervisors after being properly advertised; and

WHEREAS, the property at 1463 New Hope Road, Winchester, Virginia, has an assessed value of \$1,642,100.00 and was taxed in 1992 for \$9,031.55 in county real estate taxes.

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 30-19.04 (B) of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby supports legislation, pursuant to Article X, §6 (a) (6) of the Constitution of Virginia, to provide:

1. That they be classified and designated as a charitable and benevolent organization; and
2. That property owned by the Leary Educational Foundation, Inc. and used by it exclusively for charitable and benevolent purposes on a non-profit basis be determined to be exempt from taxation, state and local, including inheritance taxes.

ADOPTED this 8th day of December, 1993.

I, John R. Riley, Jr., Clerk of the Board of Supervisors for the County of Frederick, Virginia, hereby certify on this _____ day of _____, 1993, that the above resolution is a true and exact copy of one and the same adopted by the Board of Supervisors of the County of Frederick, Virginia, assembled in regular session on December 8, 1993.

REQUEST BY THE NORTHWESTERN WORKSHOP, INC. FOR EXEMPTION FROM TAXATION PURSUANT TO ARTICLE X, SECTION 6 (A) 6 OF THE CONSTITUTION OF VIRGINIA

WHEREAS, Northwestern Workshop, Inc., a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to support its request for the General Assembly to grant a tax exemption pursuant to Article X, §6 (a) (6) of the Constitution of Virginia for certain real property owned by said organization in the County of Frederick, and

WHEREAS, on November 10, 1993, a public hearing was held by the Board of Supervisors after being properly advertised; and

WHEREAS, the property at 828 Smithfield Avenue, Winchester, Virginia has an assessed value of \$768,400.00 and was taxed in 1992 for \$4,226.20 in county real estate taxes.

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 30-19.04 (B) of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby supports legislation, pursuant to Article X, §6 (a) (6) of the Constitution of Virginia, to provide:

1. That they be classified and designated as a charitable and benevolent organization; and
2. That property owned by Northwestern Workshop, Inc. and used by it exclusively for charitable and benevolent purposes on a non-profit basis be determined to be exempt from taxation, state and local, including inheritance taxes.

ADOPTED this 8th day of December, 1993.

I, John R. Riley, Jr., Clerk of the Board of Supervisors for the County of Frederick, Virginia, hereby certify on this _____ day of _____, 1993, that the above resolution is a true and exact copy of one and the same adopted by the Board of Supervisors of the County of Frederick, Virginia, assembled in regular session on December 8, 1993.

PROPOSAL FROM THE HANDLEY LIBRARY ON REPRINTING OF BOOKS ON THE COUNTY OF FREDERICK, VIRGINIA - APPROVED UNDER CONSENT AGENDA

Public Hearing:

Proposal To Increase the Landfill's Commercial Rate from \$32.00 Per Ton to \$36.00 Per Ton - Approved

Mr. Riley presented this information to the Board.

There was no public input.

Upon motion made by W. Harrington Smith, Jr., seconded by Charles W. Orndoff, Sr., the following resolution was approved:

WHEREAS, these plans involve new and private manufacturing equipment investments of approximately \$3,349,494, and creates 45 new jobs; and

WHEREAS, these expansions are expected to be fully operational on or about December 31, 2001; and

WHEREAS, the properties on which these facilities are located require improved access to a public street or highway which would connect to U.S. 11, and improved public safety by redirecting truck traffic from a residential area; and

WHEREAS, the proposed improved new public access involves a right-of-way located in Frederick County.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the County of Frederick, Virginia, hereby agrees that the new roadway so constructed will be added to and become part of the road system of the County of Frederick Secondary System of Highways provided: 1) the Virginia Department of Transportation makes industrial road access funds available for the improvement of this road; and 2), that the right-of-way for this new road and any utility adjustments will be borne by others than the County of Frederick.

PASSED this 10th day of January, 2001.

Upon motion made by Supervisor Orndoff, seconded by Supervisor Reyes, the above resolution was approved by the following recorded vote:

Richard C. Shickle - Aye
 Charles W. Orndoff, Sr. - Aye
 W. Harrington Smith, Jr. - Aye
 Robert M. Sager - Aye
 Margaret B. Douglas - Aye
 Sidney A. Reyes - Aye

PUBLIC HEARING:

PUBLIC HEARING - TAX EXEMPT STATUS REQUEST - REQUEST FROM THE KERNSTOWN BATTLEFIELD ASSOCIATION, A NON-PROFIT VIRGILIA ORGANIZATION, TO BE CLASSIFIED AND DESIGNATED AS AN HISTORICAL ORGANIZATION WITHIN THE CONTEXT OF SECTION 6(a) (6) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA. THE CURRENT ASSESSED VALUE FOR THE PROPERTY OWNED BY THE KERNSTOWN BATTLEFIELD ASSOCIATION, INC., LOCATED IN FREDERICK COUNTY, IS \$2,093,200.00, AND THE CURRENT FREDERICK COUNTY ANNUAL REAL ESTATE TAX FOR THAT PROPERTY, WITHOUT LAND USE, WOULD BE \$13,396.48 - APPROVED

County Administrator Riley presented this request to the Board.

Larry Duncan, President of the Kernstown Battlefield Association, appeared before the Board at which time he explained to the Board this request and the fact that this property is used exclusively for historical purposes on a non-profit basis, and thus the request for exemption from local taxation.

There was no public input.

Upon motion made by Supervisor Douglas, seconded by Supervisor Smith, the following

resolution was approved:

WHEREAS, the Kernstown Battlefield Association, Inc. has made application for tax exemption, as permitted by Article X, Section 6(a)(6) of the Constitution of Virginia; and

WHEREAS, the Board of Supervisors of Frederick County, Virginia has examined and considered all of the provisions of subsection B of Virginia Code Section 30-19.04; and

WHEREAS, the current assessed value for the property owned by the Kernstown Battlefield Association, Inc. located in Frederick County is \$2,093,200.00, and the current Frederick County annual real estate tax for that property, without land use, would be \$13,396.48; and

WHEREAS, the Board of Supervisors of Frederick County, Virginia supports the application for tax exemption made by the Kernstown Battlefield Association, Inc.

RESOLVED, that the Board of Supervisors of Frederick County, Virginia, does hereby request that the General Assembly for the Commonwealth of Virginia pass legislation that would provide:

1. That the Kernstown Battlefield Association, Inc., a non-profit Virginia corporation, be classified and designated as an historical organization within the context of Article X, Section 6(a)(6) of the Constitution of Virginia; and
2. That property owned by the Kernstown Battlefield Association, Inc. and used by it exclusively for historical purposes on a non-profit basis be determined to be exempt from local taxation.

ADOPTED this 10th day of January 2001.

The above motion was approved by the following recorded vote:

- Richard C. Shickle - Aye
- Charles W. Orndoff, Sr. - Aye
- W. Harrington Smith, Jr. - Aye
- Robert M. Sager - Aye
- Margaret B. Douglas - Aye
- Sidney A. Reyes - Aye

PLANNING COMMISSION BUSINESS:

PUBLIC HEARINGS:

PUBLIC HEARING - PROPOSED AMENDMENTS TO THE FREDERICK COUNTY CODE, CHAPTER 165, ZONING, AMENDING ARTICLE X, BUSINESS AND INDUSTRIAL ZONING DISTRICTS, SECTION 165-82.B (1) AND 165-82.C, ALLOWED USES. THE PROPOSED AMENDMENTS WOULD PERMIT ANIMAL SPECIALITY SERVICES, EXCEPT VETERINARY (SIC #0752) IN THE B2 AND B3 ZONING DISTRICTS - APPROVED

Zoning Administrator Eric Lawrence presented this request to the Board.

There was no public input.

Upon motion made by Supervisor Smith, seconded by Supervisor Orndoff, the following amendment was approved:

AN ORDINANCE AMENDING

**GOVERNMENT FINANCE OFFICERS ASSOCIATION AWARDS CERTIFICATE
OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORT TO COUNTY
FINANCE DEPARTMENT - RECEIVED AS INFORMATION**

Administrator Riley presented this information to the Board and also recognized Finance Director Cheryl Shiffler.

**DISCUSSION OF PROPOSED LEGISLATIVE ISSUES FOR 2002 GENERAL
ASSEMBLY SESSION - WORKSESSION TO BE SCHEDULED FOR FURTHER
DISCUSSION**

PUBLIC HEARING

**PUBLIC HEARING - TAX EXEMPT STATUS REQUEST FROM WINCHESTER-
FREDERICK COUNTY CONSERVATION CLUB, INC. A NON-PROFIT VIRGINIA
ORGANIZATION, TO BE DESIGNATED AS A CHARITABLE AND
BENEVOLENT ORGANIZATION WITHIN THE CONTEXT OF SECTION 6(A)(6)
OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA - RESOLUTION (#009-
01) - APPROVED**

Chairman Shickle stated that he is an official member of the Winchester-Frederick County Conservation Club, Inc.; however, he did plan on voting on this request.

Administrator Riley presented this request to the Board.

Bob Pope, Vice President, of the local club, appeared before the Board on behalf of this request and explained there are no fees collected, and the only funds received are through donations.

There was no public input.

Upon motion made by Supervisor Reyes, seconded by Supervisor Orndoff, the following resolution was approved:

WHEREAS, Winchester-Frederick County Conservation Club, Inc., a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to grant its request for a tax exemption pursuant to Article X §6(a)(6) of the Constitution of Virginia for certain property owned by said organization in the County of Frederick; and

WHEREAS, the property in Gainesboro Magisterial District totaling 296.28 acres, (Tax Map 29A, Lot 37B; Tax Map 29A, Lot 43B; Tax Map 19A, Lot 53A; Tax Map 19A, Lot 81A; Tax Map 19A, Lot 49; Tax Map 19A, Lot 52E; and Tax Map 29A, Lot 38) has an assessed value of \$607,000.00 and was taxed \$1,415.14 in 2000 in county real estate taxes; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 30-19.04 (B) of the *Code of Virginia*.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby supports, pursuant to Article X, §6 (a) (6) of the Constitution of Virginia, to provide:

1. That they are classified and designated as a charitable and benevolent organization pursuant to the *Code of Virginia*, Section 58.1-3622; and
2. That property owned by Winchester-Frederick County Conservation Club, Inc. and used by it exclusively for charitable and benevolent purposes on a non-profit basis is

determined to be exempt from taxation, state and local, including inheritance taxes.

ADOPTED this 8th day of August 2001.

Upon motion made by Supervisor Reyes, seconded by Supervisor Orndoff, the above resolution was approved by the following recorded vote:

Richard C. Shickle - Aye
 Charles W. Orndoff, Sr. - Aye
 W. Harrington Smith, Jr. - Aye
 Robert M. Sager - Aye
 Margaret B. Douglas - Aye
 Sidney A. Reyes - Aye

PLANNING COMMISSION BUSINESS

PUBLIC HEARING

PUBLIC HEARING - CONDITIONAL USE PERMIT #03-01 OF KITTY B. HOCKMAN AND KITTY HOCKMAN-NICHOLAS FOR A COTTAGE OCCUPATION FOR A BED AND BREAKFAST. THIS PROPERTY IS LOCATED AT 688 SHADY ELM ROAD (HEDGEBROOK FARM LOG GUEST HOUSE) - APPROVED

Planner I Jeremy Camp presented this request to the Board advising that staff and planning commission recommended approval with conditions.

There was no public input.

Upon motion made by Supervisor Douglas, seconded by Supervisor Smith, CUP #03-01 was approved, as presented, by the following recorded vote:

Richard C. Shickle - Aye
 Charles W. Orndoff, Sr. - Aye
 W. Harrington Smith, Jr. - Aye
 Robert M. Sager - Aye
 Margaret B. Douglas - Aye
 Sidney A. Reyes - Aye

PUBLIC HEARING - CONDITIONAL USE PERMIT #08-01 OF RODNEY LYNN HOFFMAN FOR A COTTAGE OCCUPATION WELDING BUSINESS. THIS PROPERTY IS LOCATED AT 1339 EBENEZER CHURCH ROAD AND IS IDENTIFIED WITH PROPERTY IDENTIFICATION NUMBER 18-A69C IN THE GAINESBORO MAGISTERIAL DISTRICT - APPROVED

Zoning Administrator Patrick Davenport presented this request to the Board, advising that staff and planning commission recommended approval with conditions.

There was no public input.

Upon motion made by Supervisor Reyes, seconded by Supervisor Douglas, CUP #08-01 was approved, as presented, by the following recorded vote:

Richard C. Shickle - Aye

this request, advising of the many times this camp meeting has been held at this location, and there has never been any problems, only positive remarks.

Supervisor Tyler asked about this type of request being done in house, and where is staff on this project?

Upon motion made by Supervisor Douglas, seconded by Supervisor Smith, the Outdoor Festival Permit of Amazing Grace Fellowship was approved by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - OUTDOOR FESTIVAL PERMIT - REQUEST OF ROCKY TOP RIDING CLUB FOR ANNUAL TRAIL RIDE, PURSUANT TO THE FREDERICK COUNTY CODE, CHAPTER 86, FESTIVALS; SECTION 86-3 C, PERMIT REQUIRED; APPLICATION, ISSUANCE OR DENIAL; FOR AN OUTDOOR FESTIVAL PERMIT FOR ROCKY TOP RIDING CLUB, ANNUAL TRAIL RIDE. FESTIVAL TO BE HELD ON SATURDAY, JUNE 7, 2003, FROM 1:00 P.M. - 1:00 A.M. ON PROPERTY OWNED BY ROSE MCDONALD, ROCKY TOP RIDING CLUB, INC., 1085 COLLINSVILLE ROAD, CROSS JUNCTION, VA - APPROVED

Susan ?, Treasurer of Rocky Top Riding Club, appeared before the Board on behalf of this request.

There was no public comment.

Upon motion made by Supervisor Reyes, seconded by Supervisor Tyler, the Outdoor Festival Permit request of Rocky Top Riding Club was approved by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - RESOLUTION (#060-03) REQUESTING TAX EXEMPT STATUS REQUEST FROM FORT COLLIER CIVIL WAR CENTER, INC., A NONPROFIT VIRGINIA ORGANIZATION, TO BE DESIGNATED AS A HISTORICAL ORGANIZATION WITHIN THE CONTEXT OF SECTION 6(a) (6) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA. THE PROPERTY SUBJECT TO THE REQUEST HAS A 2002 ASSESSED REAL ESTATE VALUE OF \$506,900.00 AND WAS TAXED \$3,092.09 - APPROVED

Administrator Riley presented this request to the Board advising that the General Assembly has delegated this action and decision back to the local Board of Supervisors.

George Sempeles, Red Bud District, advised the Board that he did not feel now was the time to be forgiving \$3,092.09 in taxes.

Upon motion made by Supervisor Tyler, seconded by Supervisor Reyes, the following tax exempt status request from Fort Collier Civil War Center, Inc. was approved:

WHEREAS, the Fort Collier Civil War Center, Inc., a nonprofit organization, has requested the Board of Supervisors of the County of Frederick to grant a tax exemption pursuant to Article X, Section 6(a)(6) of the Constitution of Virginia for a ten acre parcel of land owned by said organization in the County of Frederick; and

WHEREAS, the property is located in the Stonewall Magisterial District (Tax Map 54-(A)-parcel 81G), has an assessed value of \$506,900, and was taxed \$3,092.09 in 2002 in county real estate taxes; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 58.1-3651 (B) of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, hereby grants to the Fort Collier Civil War Center, Inc., a real estate tax exemption, pursuant to Article X, Section 6(a)(6) of the Constitution of Virginia provided:

1. That the property owned by the organization maintains its historical character and that it is used by the organization in accordance with the purpose for which the organization is classified and designated pursuant to the Code of Virginia, Section 58.1-3651 (A); and
2. That the organization currently, and continuously, satisfactorily meets the provisions of section 58.1-3651 (B).

ADOPTED by the Frederick County Board of Supervisors on the 14th day of May 2003, by the following recorded vote:

Richard C. Shickle - Aye
 Robert M. Sager - Aye
 Sidney A. Reyes - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Margaret B. Douglas - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - PROPOSED ORDINANCE - SALARIES OF THE BOARD OF SUPERVISORS - PURSUANT TO SECTION 15.2-1414.3 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, THE BOARD OF SUPERVISORS WILL HOLD A PUBLIC HEARING TO FIX THE ANNUAL SALARIES OF THE BOARD OF SUPERVISORS AS FOLLOWS: CHAIRMAN, \$10,800; VICE CHAIRMAN, \$10,200; AND REMAINING MEMBERS AT \$9,000 - APPROVED

Administrator Riley presented this proposed ordinance to the Board.

Upon motion made by Supervisor Smith, seconded by Supervisor Tyler, to raise the \$9,000 to \$9,500.

The above motion was defeated by the following recorded vote:

Richard C. Shickle - Nay
 Robert M. Sager - Nay

Head and then be sent through the proper channels, beginning with the Finance Committee.

Administrator Riley advised that this request came forward last month as part of the Finance Committee report with a recommendation of approval; however, the Board denied the request as the proposed funds were to come from stormwater improvements. The Department has found that revenues in land disturbance permits have exceeded estimates; therefore, these monies would be used to fund the request.

Upon a motion by Supervisor Tyler, seconded by Supervisor Forrester, the Board approved the request for a supplemental appropriation in the amount of \$22,000 to be made to Public Works' Fiscal Year 2003-2004 Budget for the purchase of a new 4 x 4 extended cab pickup to replace the 1995 Chevrolet S-10.

The above motion was approved by the following recorded vote:

Richard C. Shickle - Aye
 Barbara E. Van Osten - Aye
 Gary W. Dove - Aye
 Bill M. Ewing - Nay
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Lynda J. Tyler - Aye

DISCUSSION OF PROPOSALS FOR VACO'S 2005 LEGISLATIVE PROGRAM

Administrator Riley advised that this was an information item, which was being presented to give the Board an opportunity to think about proposals for the 2005 VACo Legislative Program. He asked that the Board submit items to him for consideration at the July 14, 2004 meeting.

Supervisor Tyler advised that she would prefer to have individual board member priorities circulated prior to the Board meeting.

Chairman Shickle asked the Board to submit their legislative priority lists to Administrator Riley by July 6, 2004 for inclusion in the July 14, 2004 meeting agenda packet.

PUBLIC HEARING

PUBLIC HEARING - TAX EXEMPT STATUS REQUEST FROM YOUNG LIFE-NORTHERN SHENANDOAH VALLEY, A NON-PROFIT, NON-DENOMINATIONAL CHRISTIAN VIRGINIA ORGANIZATION, TO BE DESIGNATED AS A CHARITABLE AND BENEVOLENT ORGANIZATION WITHIN THE CONTEXT OF § 6 (A) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA - (RESOLUTION #067-04) - APPROVED

Administrator Riley advised that this was a request pursuant to *Virginia Code* section 58.1-3650 et. seq. for tax exempt status for Young Life-Northern Shenandoah Valley. He advised that

after discussions with the Commissioner of Revenue, it was determined that this was the most appropriate course of action. He concluded by saying that it was appropriate for the Board to take up this request.

Paul Burkholder appeared before the Board on behalf of Young Life-Northern Shenandoah Valley.

Chairman Shickle asked Mr. Burkholder if his organization owned any real or personal property or intended to acquire such in the future.

Mr. Burkholder responded no and advised that the organization had no intention of acquiring any real or personal property in the future.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Vice-Chairman Van Osten, seconded by Supervisor Smith, the Board approved the Resolution Granting Tax Exempt Status Pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia Young Life-Northern Shenandoah Valley:

WHEREAS, Young Life is a national non-profit organization and a recognized 501(c)(3) organization; and

WHEREAS, Young Life-Northern Shenandoah Valley, a part of the parent non-profit organization, has requested the Board of Supervisors of the County of Frederick to grant a tax exemption pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia ; and

WHEREAS, neither Young Life nor Young Life-Shenandoah Valley own real and/or personal property within the County of Frederick; and

WHEREAS, Young Life-Northern Shenandoah Valley has requested a license exemption to sell fireworks at a stand in the County as a fund-raiser, which said license has a value of \$500; and

WHEREAS, the Board of Supervisors examined and considered the provisions of Section 58.1-3651(B) of the Code of Virginia, 1950.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby grant to Young Life-Northern Shenandoah Valley, a real estate and personal property tax exemption, pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia provided:

1. Any property acquired by the organization and used in accordance with the purpose for which the organization is classified and designated pursuant to the Code of Virginia, 1950, Section 58.1-3651 (A).
2. That the organization currently, and continuously, satisfactorily meets the provisions of Section 58.1-3651 (B).

BE IT FURTHER RESOLVED, by the Board of Supervisors of the County of Frederick,

Virginia, that Young Life-Northern Shenandoah Valley's request for a license exemption is hereby granted.

The foregoing was approved this 9th day of June, 2004 by the following recorded vote:

Richard C. Shickle - Aye
 Barbara E. Van Osten - Aye
 Gary W. Dove - Aye
 Bill M. Ewing - Aye
 Gina A. Forrester - Aye
 W. Harrington Smith, Jr. - Aye
 Lynda J. Tyler - Aye

PUBLIC HEARING - PURSUANT TO SECTION 33.1-62 ET. SEQ. OF THE CODE OF VIRGINIA, 1950, PUBLIC INPUT WILL BE RECEIVED ON THE PROPOSED NOMINATION OF REDBUD ROAD (STATE ROUTE 661), FROM ROUTE 11 RUNNING SOUTHEASTERLY TO WOODS MILL ROAD (STATE ROUTE 660), FOR DESIGNATION AS A VIRGINIA BYWAY - (RESOLUTION #061-04) - APPROVED

Administrator Riley advised that the resolution before the Board was pursuant to *Virginia Code* section 33.1 and tonight's public hearing was to receive public input regarding the proposed designation of Red Bud Road as a Virginia Byway.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor Tyler, seconded by Vice-Chairman Van Osten, the Board approved the Resolution Nominating Redbud Road for Virginia Byway Designation:

WHEREAS, The Commonwealth Transportation Board is empowered to designate an existing road within the Commonwealth as a "Virginia Byway"; and

WHEREAS, the Frederick County Board of Supervisors has examined the Red Bud Road (State Route 661) from Route 11 running southeasterly to Woods Mill Road (State Route 660); and

WHEREAS, upon consideration of the scenic landscape, historic civil war battlefields and environmentally significant nature of the area which Redbud Road traverses, providing an opportunity for recreational and cultural enrichment.

IT IS, ACCORDINGLY, RESOLVED, that the Frederick County Board of Supervisors does hereby request the Virginia Department of Transportation take all necessary actions to effect a designation of Redbud Road as a Virginia Byway.

Supervisor Dove asked about the benefits of this proposed designation.

Supervisor Tyler responded that the designation offers us an opportunity to access federal grant money for walking trails, safety improvements, etc. She reminded the Board that there was a Civil War battlefield along this route as well.

Supervisor Dove stated that he still had concerns and he would like to hear any concerns the

planning operations, though there is the possibility for impact on timelines as VDOT comment is made. In addition, staff will be attending upcoming training sessions on the new regulations.

3. Enhancement Grants

Staff presented the following information to the committee and sought guidance on whether they would prefer to continue trying to accrue funds for the Senseny Road project or to look at other opportunities.

The November deadline to make application for enhancement grants is approaching. As you will recall from last year we applied for funds to make improvements to the Senseny Road Corridor. That request was partially funded at \$140,000. Staff is preparing a new application for the Senseny Road Corridor to continue to work toward fully funding that project. Additional materials will be presented at the meeting.

After some discussion and slight modification to the map to include a small area not completed by the Orrick Commons project, the committee recommended that staff continue with the Senseny Road project. Staff will prepare an application for the September Committee meeting.

4. Access Management

As you may recall, some time ago the Board of Supervisors authorized staff and the Transportation Committee to create an access management plan. In our first of what will be a series of agenda items working toward this goal, please find the attached literature which discusses what access management is and also describes some of the primary techniques used.

The basic format that staff plans to follow is to take one or two primary considerations, such as signal or intersection spacing, each month. Staff will bring recommendations to the committee for discussion and refinement. There will be many issues to consider in addition to whether the proposed guidelines are too weak or too harsh. Among these are what, if any, waiver opportunities should accompany each section and how existing uses can be "grandfathered" in and what would trigger the need for compliance.

Once the plan is complete, it would be forwarded to the Board of Supervisors for consideration. Staff would expect that should the Board look favorably upon the plan, it would be adopted and forwarded to the DRRS committee for codification.

Staff presented the above information to the committee to seek input on whether this would be their preferred course of action. The committee directed staff to continue as outlined above.

5. Article Review

Staff regularly submits copies of transportation related articles to the committee from various news outlets.

6. Other

Mr. Racey requested a review of the signal timing at Commonwealth Court to see whether Route 11 is receiving adequate green time. This request has been passed along to VDOT.

PUBLIC HEARING

PUBLIC HEARING TAX EXEMPT STATUS REQUEST FROM BLUE RIDGE HOSPICE. REQUEST FROM THE BLUE RIDGE HOSPICE, A NON-PROFIT VIRGINIA ORGANIZATION, TO BE CLASSIFIED AND DESIGNATED AS A CHARITABLE AND BENEVOLENT ORGANIZATION WITHIN THE CONTEXT OF §6(a) (6) OF ARTICLE X OF THE CONSTITUTION OF VIRGINIA. THE ESTIMATED ASSESSED VALUE FOR THE PERSONAL PROPERTY OWNED BY

THE BLUE RIDGE HOSPICE IS \$10,000 AND THE ANNUAL ESTIMATED PERSONAL PROPERTY TAX TO BE EXEMPT WOULD BE \$420.00 - (RESOLUTION #013-07) - APPROVED

Administrator Riley advised this was a request from Blue Ridge Hospice for tax exemption for property owned by them in Frederick County. The estimated value of personal property is \$10,000 with annual estimated personal property tax to be exempt of \$420.00.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor DeHaven, seconded by Supervisor Van Osten, the Board approved the request by Blue Ridge Hospice for exemption from taxation pursuant to Article X, Section 6(A)(6) of the Constitution of Virginia.

WHEREAS, Blue Ridge Hospice, a non-profit organization, has requested the Board of Supervisors of the County of Frederick, Virginia, to grant its request for a tax exemption pursuant to Article X §6(a) (6) of the Constitution of Virginia for certain property owned by said organization in the County of Frederick; and

WHEREAS, no real property is owned by Blue Ridge Hospice that is part of this appeal; and

WHEREAS, Blue Ridge Hospice may have an estimated personal property value of \$10,000 and the annual estimated personal property tax to be exempt would be \$420.00; and

WHEREAS, Blue Ridge Hospice does not anticipate unrelated income gross receipts under *IRC Code §511 et seq.* and therefore requests exemption from any annual business license; and

WHEREAS, The Board of Supervisors examined and considered the provisions of Section 58.1-3651 (B) of the *Code of Virginia*.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Frederick, Virginia, hereby supports, pursuant to Article X, §6 (a) (6) of the Constitution of Virginia, to provide:

1. That Blue Ridge Hospice is classified and designated as a charitable and benevolent organization pursuant to the *Code of Virginia*, Section 58.1-3651 (A); and
2. That personal property owned by Blue Ridge Hospice and used by it exclusively for charitable and benevolent purposes on a non-profit basis is determined to be exempt from taxation, state and local, including inheritance taxes; and
3. That Blue Ridge Hospice will not conduct business that is unrelated business taxable income and what business it conducts will be used by it exclusively for charitable and benevolent purposes on a non-profit basis is determined to be exempt from taxation on state sales tax and local license taxes.

ADOPTED this 12th day of September 2007.

The above motion was approved by the following recorded vote:

Richard C. Shickle	Aye
Gene E. Fisher	Aye
Charles S. DeHaven, Jr.	Aye
Gary W. Dove	Absent
Bill M. Ewing	Aye
Philip A. Lemieux	Aye
Barbara E. Van Osten	Aye

PUBLIC HEARING - PROPOSED SCHOOL BOND FINANCING BY THE COUNTY OF FREDERICK, VIRGINIA. THE BOARD OF SUPERVISORS OF THE COUNTY OF FREDERICK, VIRGINIA (THE "COUNTY") WILL HOLD A PUBLIC HEARING IN ACCORDANCE WITH SECTION 15.2-2606 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, ON THE ISSUANCE OF GENERAL OBLIGATION SCHOOL BONDS (THE "BONDS") OF THE COUNTY IN AN AMOUNT NOT TO EXCEED \$4,000,000 TO FINANCE CERTAIN CAPITAL PROJECTS FOR PUBLIC SCHOOL PURPOSES. A RESOLUTION (#014-07) AUTHORIZING THE ISSUANCE OF THE BONDS WILL BE CONSIDERED BY THE BOARD OF SUPERVISORS AT ITS MEETING ON SEPTEMBER 12, 2007. - APPROVED

Administrator Riley advised this was a resolution authorizing the issuance and sale of \$4,000,000 general obligation school bonds. The purpose of the bonds is to provide financing for the 12th elementary school.

Chairman Shickle convened the public hearing.

There were no public comments.

Chairman Shickle closed the public hearing.

Upon a motion by Supervisor Van Osten, seconded by Supervisor Fisher, the Board approved the resolution authorizing the issuance and sale of not to exceed \$4,000,000 general obligation school bonds of the County of Frederick, Virginia to be sold to the Virginia Public School Authority and providing for the form and details thereof:

WHEREAS, the Board of Supervisors (the "Board") of the County of Frederick, Virginia (the "County") has determined that it is necessary and expedient to borrow in an amount not to exceed \$4,000,000 and to issue its general obligation school bonds to finance certain capital projects for school purposes.

WHEREAS, the Board held a public hearing on September 12, 2007 on the issuance of the bonds (as defined below) in accordance with the requirements of Section 15.2-2606, Code of Virginia of 1950, as amended ("Virginia Code").

WHEREAS, the School Board of the County has requested, by resolution, the Board to authorize the issuance of the Bonds and has consented to the issuance of the Bonds.

WHEREAS, the objective of the Virginia Public School Authority (the "VPSA") is to pay the County a purchase price for the Bonds which, in VPSA's judgment, reflects the Bonds' market value (the "VPSA Purchase Price Objective"), taking into consideration such factors as the amortization schedule the County has requested for the Bonds, the amortization schedules requested by other localities, the purchase price to be received by VPSA for its bonds and other market conditions relating to the sale of VPSA's bonds.

Charles S. DeHaven Jr.
2075 Martinsburg Pike
Winchester, VA 22603-4715

6 October, 2014

John R. Riley Jr., Finance Staff, and Committee Members
107 N. Kent Street
Winchester, VA 22601

IE: FY 2016 Budget Priorities.

Dear John,

Thank you and Finance Staff for meeting with Robert Williamson, Denny Linaburg, and David Sovine to discuss upcoming budget priorities. As Public Safety and Education represent over 85 percent of the general fund budget their thoughts should be insightful.

The Sheriff identified staffing issues as the primary priority in the upcoming budget. For the Sheriff, the state Compensation Board identifies the need to fund an additional 8.77 deputies to support the county's growing population. While crime in the area is currently down, service calls continue to increase putting a strain on the current workforce. There is also an urgent need to address "special crime" in the area. This past year we received a grant to start to focus on these crimes. It is estimated that the department will need an additional three employees to continue to address organized crime in the area. With the upcoming court system changes and the hiring of additional judges, the Sheriff estimates that additional 6 to 8 deputies will be needed to support these changes. It was stressed that additional employees will result in the need for additional equipment, uniforms, vehicles and gasoline.

The Fire and Rescue Director echoed staffing issues as the department's upcoming budget priority. Doubling staff at the busy stations to cover calls for service is crucial. These stations would include Stephens City, Greenwood, Round Hill, and Millwood. It is estimated that an additional 15 positions would be needed along with required equipment and uniforms.

The School Superintendent focused on several different priorities. First, the funds needed in FY16 to sustain the salary increases in FY15 with one-time funds would need to be funded. This is estimated at \$ 1.5 million. Salary initiatives and the ability to keep pace with surrounding areas is always a priority. To keep pace it is estimated that an additional \$ 2 million would be required. Debt service for the schools is expected to increase by approximately \$ 1.8 million above the current funding level. For the past several years, debt service has decreased for the schools with funding from the county remaining constant. This has allowed for the transfer from debt service to fund school operating needs. The need for restoration of these funds was emphasized and would include class sizes, buses, and technology. Restoration can start at any level and move forward. The Superintendent suggested starting at a level of \$ 1.5 million.

The above mentioned priorities should allow for some idea as to the needs that the county will be facing during upcoming budget discussions. We should also consider what is currently being developed that will also need to be addressed during this same timeline. Currently, the county salary survey is moving forward and is estimated to reach committee level this fall. The reassessment and its impact will also be on the table and be included along with the budget for public hearing.

There is still a desire to identify and quantify deferred capital investments to accomplish the development of a prioritized plan to catch up on these issues.

While committed to minimizing the size of government where ever possible, the Public Safety and Educational needs of our community should be a priority.

Sincerely,

Chuck DeHaven

Budget Calendar - PRELIMINARY FY 2015-2016

Month	Action
October 15, 2014	Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman
November 2014	Budget materials sent to all departments and outside agencies
December 2014	Budget requests from departments and outside agencies due back to Finance Department
January 21, 2015	Finance Committee/Budget Work Session; Budget Scenario discussion 8:00 a.m.; REASSESSMENT DISCUSSION
January 28, 2015	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Work Session
February 4, 2015	Budget Work Session – Board of Supervisors 8:00 a.m.
February 11, 2015	Budget Work Session – Board of Supervisors 6:00 p.m.
February 17, 2015	School Board budget public hearing
February 18, 2015	Finance Committee/Board of Supervisors Budget Work Session 8:00 a.m.
February 25, 2015	Budget Work Session – Board of Supervisors 6:00 p.m. REASSESSMENT DISCUSSION
March 4, 2015	Final Board of Supervisors Budget Work Session before budget advertisement 8:00 a.m.;
March 9, 2015	Budget Advertisement to Winchester Star for publishing
March 16, 2015	Public Hearing Advertisement in newspaper
March 25, 2015	FY 2015 – 2016 Budget/Tax Rates Public Hearing
April 8, 2015	FY 2015 – 2016 Budget Adoption
May-July, 2015	Preparation of Adopted Budget Document and submission of budget for award
April 15-29, 2015	Prepare and Insert Tax Bills
April 30, 2015	Tax Bills mailed
July 1, 2015	Implementation of Fiscal Year 2015 – 2016

Dates are preliminary and are subject to change



Office of the President

October 13, 2014

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

Dear Mr. Riley:

In response to your letter dated September 26, 2014 and the discussions held at the Frederick County Finance Committee on August 20, 2014, the LFCC College Board discussed at its October 9th board meeting the request from Frederick County to establish two separate budgets (one for scholarships and one for operations). Your letter was provided to the Board as well as a summary from college staff on the comments received at the August Finance Committee meeting.

After much discussion, the College Board voted unanimously to not move forward with the request from Frederick County. The Board felt strongly that the governance structure currently in place, which allows College Board members appointed by the local governing bodies to make decisions on how funding received from the localities is spent, was fair to all eight localities served by the College. The Board felt that this governance structure has worked very effectively in the past. There were concerns noted that if LFCC made a special arrangement with Frederick County the college would have to do the same for the other seven governing bodies that provide us funding.

The College Board is just as concerned as the Frederick County Finance Committee that scholarships have to be adjusted for localities that do not fully fund their allocation. The College respectfully requests that the Finance Committee, and full Board of Supervisors, consider a budget amendment to fully fund the College for 2014/2015 just as our other seven localities are fully funding the college. These additional funds would help students of Frederick County receive much needed financial support in their pursuit of higher education. Although our tuition remains about one-third the cost of a public four-year school in Virginia, many of our students struggle to come up with the needed tuition to attend LFCC.

The College Board is very disappointed that the locality where LFCC serves the most number of students, and in which our largest campus is located, continually underfunds our budget request when our other seven localities consistently full fund us. A couple of board members asked me and vice president Chris Boies if we knew why this was the case and we were unable to provide a good answer as all of our service region faces similar economic environments.

The College has an exceptional working relationship with Frederick County Public Schools (FCPS). We partner with the public schools in a variety of ways including providing free space on campus for Mountain Vista Governor's School, splitting salary costs for the career coaches located in FCPS, and providing dual enrollment college credit for high school students at a fraction of the tuition cost enabling these students to save as much as tens of thousands of dollars in tuition money when earning their bachelor's degree - these are just a very few of our partnerships with FCPS as we have many more shared initiatives. In addition, the amount of tax revenue the college brings in to the county when students from surrounding counties attend

Middletown Campus
173 Skirmisher Lane
Middletown, VA 22645-1745
540-868-7000
540-868-7100 Fax

Fauquier Campus
6480 College Street
Warrenton, VA 20187-8820
540-351-1505
540-351-1540 Fax

Luray-Page County Center
334 North Hawksbill Street
Luray, VA 22835-1130
540-843-0722
540-843-0322 Fax

classes in Middletown and purchase gas, food, classroom supplies, etc. is substantial. The college also employs many people who live in Frederick County as we are one of the larger employers in the county which also means additional revenue for the County. The College Board believes that these benefits are certainly worth the additional \$25,000 from the County to provide full funding to LFCC for 2014/2015.

In closing, we are very proud that our largest campus is located in Frederick County and we hope that Frederick County officials are equally proud of the location of the college's largest campus and the benefits the College brings to the community.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl", written in black ink.

Cheryl Thompson-Stacy
President

Cc: Mr. Charles DeHaven, Chair, Finance Committee, Frederick County
Mr. Rich Galecki, Chair, LFCC College Board
Ms. Fran Jeffries, Vice Chair, LFCC College Board

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/1/2014	FIRE AND RESCUE	SALARY ADJUSTMENTS 9/14	3505	1001	000	005	1,850.00
	FIRE AND RESCUE		3505	1001	000	020	1,940.00
	FIRE AND RESCUE		3505	1001	000	102	1,600.00
	FIRE AND RESCUE		3505	1001	000	010	(5,390.00)
	FIRE AND RESCUE		3505	1001	000	002	3,035.00
	FIRE AND RESCUE		3505	1001	000	081	1,910.00
	FIRE AND RESCUE		3505	1001	000	042	3,261.00
	FIRE AND RESCUE		3505	1001	000	024	(8,206.00)
	FIRE AND RESCUE		3505	1001	000	019	1,940.00
	FIRE AND RESCUE		3505	1001	000	015	1,963.00
	FIRE AND RESCUE		3505	1001	000	022	1,965.00
	FIRE AND RESCUE		3505	1001	000	030	2,925.00
	FIRE AND RESCUE		3505	1001	000	091	(8,793.00)
	FIRE AND RESCUE		3505	1001	000	048	1,945.00
	FIRE AND RESCUE		3505	1001	000	032	1,930.00
	FIRE AND RESCUE		3505	1001	000	096	1,646.00
	FIRE AND RESCUE		3505	1001	000	080	3,451.00
	FIRE AND RESCUE		3505	1001	000	097	(8,972.00)
	FIRE AND RESCUE		3505	1001	000	060	1,650.00
	FIRE AND RESCUE		3505	1001	000	097	(1,650.00)
9/9/2014	BOARD OF SUPERVISORS	FOR BOARD OF SUPERVISORS IPAD REFRESH	1101	3004	000	001	(400.00)
	BOARD OF SUPERVISORS		1101	5401	000	000	400.00
	BOARD OF SUPERVISORS		1101	3002	000	000	(1,000.00)
	BOARD OF SUPERVISORS		1101	5401	000	000	1,000.00
	BOARD OF SUPERVISORS		1101	5506	000	000	(2,167.87)
	BOARD OF SUPERVISORS		1101	5401	000	000	2,167.87
9/10/2014	COUNTY ADMINISTRATOR	FOR BOARD OF SUPERVISORS/ADMIN. IPAD REFRESH	1201	3004	000	002	(400.00)
	COUNTY ADMINISTRATOR		1201	5401	000	000	400.00
	COUNTY ADMINISTRATOR		1201	5305	000	000	(500.00)
	COUNTY ADMINISTRATOR		1201	5401	000	000	500.00
	COUNTY ADMINISTRATOR		1201	4003	000	002	(286.23)
	COUNTY ADMINISTRATOR		1201	5401	000	000	286.23
9/15/2014	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	5401	000	003	1,200.00
	INFORMATION TECHNOLOGY		1220	3005	000	000	(2,500.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	2,500.00
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	(1,200.00)
9/19/2014	REGISTRAR	PAYROLL FOR PART TIME	1302	1005	000	000	(300.00)
	REGISTRAR		1302	1003	000	001	300.00
10/2/2014	REFUSE COLLECTION	PURCHASE PAPER RECYCLING CANS	4203	3010	000	000	(14,850.00)
	REFUSE COLLECTION		4203	5407	000	000	14,850.00
10/3/2014	COUNTY OFFICE BUILDING/COURTHOUSE	FIRE INSURANCE AT NEW ROUND HILL FIRE STATION	4304	5302	000	000	(3,871.00)
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	5302	000	007	3,871.00

County of Frederick
General Fund
September 30, 2014

ASSETS	FY15 <u>9/30/14</u>	FY14 <u>9/30/13</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	48,673,050.71	44,008,666.59	4,664,384.12 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb.P/P	40,571,325.87	39,496,763.22	1,074,562.65
Streetlights	16,842.75	16,845.09	(2.34)
Commonwealth, Federal, 45 day Taxes	50,322.47	73,190.77	(22,868.30)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,815.67	1,788.02	1,027.65
GL controls (est.rev / est. exp)	<u>(6,676,667.23)</u>	<u>(7,808,723.86)</u>	<u>1,132,056.63</u> (1) Attached
TOTAL ASSETS	<u>83,374,184.47</u>	<u>76,525,024.06</u>	<u>6,849,160.41</u>
LIABILITIES			
Accrued Liabilities	10,858.82	393,554.52	(382,695.70) *B
Performance Bonds Payable	399,414.35	384,180.06	15,234.29
Taxes Collected in Advance	89,404.88	323,722.68	(234,317.80)
Deferred Revenue	<u>40,625,744.82</u>	<u>39,574,065.04</u>	<u>1,051,679.78</u> *C
TOTAL LIABILITIES	41,125,422.87	40,675,522.30	449,900.57
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	327,794.42	536,768.05	(208,973.63) (2) Attached
Conservation Easement	4,779.85	2,135.00	2,644.85
Peg Grant	244,254.00	190,138.00	54,116.00
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	222,145.76	177,748.15	44,397.61
Historical Markers	17,283.35	17,244.80	38.55
Transportation Reserve	0.00	377,396.00	(377,396.00) *D
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	4,023,780.67	2,843,610.60	1,180,170.07 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00
Star Fort Fees	0.00	0.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>35,257,913.85</u>	<u>29,553,651.46</u>	<u>5,704,262.39</u> (4) Attached
TOTAL EQUITY	<u>42,248,761.60</u>	<u>35,849,501.76</u>	<u>6,399,259.84</u>
TOTAL LIAB. & EQUITY	<u>83,374,184.47</u>	<u>76,525,024.06</u>	<u>6,849,160.41</u>

NOTES:

*A The cash increase can be attributed to an increase in fund balance.

*B Health insurance deposits were moved to the Health Insurance Fund July 1, 2014.

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

*D The \$377,396 balance was transferred to the Project Development Fund for various road projects.

BALANCE SHEET

(1) GL Controls	FY15	FY14	Inc/(Decrease)
Est.Revenue	138,309,377	129,130,021	9,179,356
Appropriations	(59,188,386)	(56,724,081)	(2,464,305)
Est.Tr.to Other fds	(86,125,452)	(80,751,432)	(5,374,021)
Encumbrances	327,794	536,768	(208,974)
	(6,676,667)	(7,808,724)	1,132,057

(2) General Fund Purchase Orders Outstanding @9/30/14

DEPARTMENT	Amount	Description
Board of Supervisors	6,842.50	A/V Switching for Broadcast and BOS Room
	4,167.87	(7)IPAD,WiFi,Cellular
County Administrator	1,786.23	(3)IPAD,WiFi,Cellular
Commonwealth's Attorney	61,211.64	Criminal Case Management System
Fire & Rescue	1,114.51	Motorola Radios
	1,500.00	APX Dual Band&VHF Radio System
	3,958.25	Advantage Learning Management System
	39,356.48	Uniforms
	5,081.00	(30) Carbon Monoxide Detectors
IT	15,056.89	Dell Kase Applications
	8,954.00	Dell Kase Licensing
	1,534.30	(2)IPAD,Wi-Fi,Cellular
Parks	11,085.80	Chemicals for Pools
	17,646.30	Repair Electrical Systems at Clearbrook and Sherando
	15,375.00	Resurface Sherado Pool
	9,940.00	Toro Workman Utility Vehicle
	11,000.00	Rose Hill Park Engineering Service
	4,245.20	Staff Uniforms
	4,295.00	Tree Animated Lighting
	3,996.00	Event Shirts for Half Marathon
	18,960.00	Program Uniforms
	9,200.00	Driveway Installation at Sherando Park
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
	24,718.00	2015 Ford Superduty Pickup
Sheriff	3,385.01	Sungard OSSI Software
	6,504.00	Body Armour
	23,301.25	Ammunition
	3,749.95	Dell Precision Desktop Computer
Treasurer	3,869.24	Envelopes
Total	327,794.42	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance@9/30/14	2,245,305.93	387,660.93	401,711.57	989,102.24	4,023,780.67

Designated Other Projects Detail

Administration	189,462.24			
Bridges	600.00			
Historic Preservation	99,000.00			12/11/14 Board Action designated \$50,000 for final debt payment
Library	72,712.00			on the Huntsberry property.
Rt.50 Trans.Imp.	10,000.00			
Rt. 50 Rezoning	25,000.00			
Rt. 656 & 657 Imp.	25,000.00			
RT.277	162,375.00			
Sheriff	36,953.00			
Solid Waste	12,000.00			
Stop Lights	26,000.00			
BPG Properties/Rt.11 Corridor	330,000.00			
Total	989,102.24			

Other Proffers@9/30/14

(4) Fund Balance Adjusted	
Ending Balance 9/30/14	38,192,735.56
Revenue 9/14	13,947,207.40
Expenditures 9/14	(15,149,496.37)
Transfers 9/14	(1,732,532.74)
9/14 Adjusted Fund Balance	35,257,913.85

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2014

REVENUES:	<u>Appropriated</u>	FY15 9/30/14 <u>Actual</u>	FY14 9/30/13 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	93,490,226.00	3,850,742.17	3,675,049.11	175,693.06 (1)
Other local taxes	30,213,611.00	3,309,804.07	3,237,064.38	72,739.69 (2)
Permits & Privilege fees	1,248,473.00	463,583.51	365,502.27	98,081.24 (3)
Revenue from use of money and property	131,780.00	70,331.47	56,293.47	14,038.00 (4)
Charges for Services	2,372,232.00	557,966.12	548,960.49	9,005.63
Miscellaneous	495,706.00	124,908.96	85,845.90	39,063.06
Recovered Costs	1,601,074.00	882,754.41	547,315.25	335,439.16 (5)
Intergovernmental:				
Commonwealth	8,712,775.00	4,681,148.69	4,192,369.21	488,779.48 (6)
Federal	43,500.00	5,968.00	8,066.71	(2,098.71) (7)
Transfers	.	0.00	0.00	0.00
TOTAL REVENUES	138,309,377.00	13,947,207.40	12,716,466.79	1,230,740.61
 EXPENDITURES:				
General Administration	9,137,168.85	1,979,488.46	1,953,227.34	26,261.12
Judicial Administration	2,372,824.69	480,805.30	482,501.47	(1,696.17)
Public Safety	29,693,529.60	7,996,678.88	7,424,568.54	572,110.34
Public Works	4,273,857.12	765,727.92	1,008,518.97	(242,791.05)
Health and Welfare	7,227,185.00	1,689,220.00	1,499,411.91	189,808.09
Education	56,000.00	14,000.00	14,123.25	(123.25)
Parks, Recreation, Culture	5,742,632.19	1,417,049.04	1,365,115.26	51,933.78
Community Development	2,452,290.10	806,526.77	419,968.84	386,557.93
TOTAL EXPENDITURES	60,955,487.55	15,149,496.37	14,167,435.58	982,060.79 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	84,358,351.10	1,732,532.74	650,411.77	1,082,120.97 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(7,004,461.65)	(2,934,821.71)	(2,101,380.56)	833,441.15
 Fund Balance per General Ledger		38,192,735.56	31,655,032.02	6,537,703.54
Fund Balance Adjusted to reflect Income Statement @9/30/14		35,257,913.85	29,553,651.46	5,704,262.39

(1)General Property Taxes	FY15	FY14	Increase/Decrease
Real Estate Taxes	1,368,737	1,329,630	39,106
Public Services	-	(3,315)	3,315
Personal Property	2,239,959	2,144,195	95,764
Penalties and Interest	129,237	119,551	9,687
Credit Card Chgs./Delinq.Advertising	(18,554)	(16,556)	(1,998)
Adm.Fees For Liens&Distress	131,364	101,544	29,820
	3,850,742	3,675,049	175,693

(2) Other Local Taxes

Local Sales and Use tax	1,046,724.23	993,182.63	53,541.60
Communications Sales Tax	112,870.43	114,225.97	(1,355.54)
Utility Taxes	417,507.81	350,032.16	67,475.65
Business Licenses	514,230.36	582,537.39	(68,307.03)
Auto Rental Tax	21,871.64	19,940.08	1,931.56
Motor Vehicle Licenses Fees	82,811.90	78,547.34	4,264.56
Recordation Taxes	322,039.10	335,812.60	(13,773.50)
Meals Tax	718,109.47	681,886.58	36,222.89
Lodging Tax	72,583.38	79,800.63	(7,217.25)
Street Lights	815.75	885.00	(69.25)
Star Fort Fees	240.00	214.00	26.00
Total	3,309,804.07	3,237,064.38	72,739.69

(3)Permits&Privileges

Dog Licenses	14,689.00	12,948.00	1,741.00
Transfer Fees	739.80	706.27	33.53
Development Review Fees	94,353.50	104,459.20	(10,105.70)
Building Permits	263,472.56	186,748.08	76,724.48
2% State Fees	11,582.15	4,399.22	7,182.93
Electrical Permits	20,395.00	22,152.00	(1,757.00)
Plumbing Permits	2,565.00	2,555.00	10.00
Mechanical Permits	14,017.50	11,269.50	2,748.00
Sign Permits	720.00	540.00	180.00
Permits for Commercial Burning	75.00	75.00	-
Explosive Storage Permits	200.00	-	200.00
Blasting Permits	90.00	120.00	(30.00)
Land Disturbance Permits	40,384.00	18,880.00	21,504.00
Sewage Installation License	300.00	-	300.00
Transfer Development Rights	-	650.00	(650.00)
Total	463,583.51	365,502.27	98,081.24

(4) Revenue from use of

Money	65,466.62	47,859.60	17,607.02
Property	4,864.85	8,433.87	(3,569.02)
Total	70,331.47	56,293.47	14,038.00

(5) Recovered Costs	FY15	FY14	Increase/Decrease
Recovered Costs Treas.Office	-	41,340.00	(41,340.00)
Worker's Comp	300.00	300.00	-
Purchasing Card Rebate	98,068.29	-	98,068.29 *1
Reimbursement Circuit Court	2,558.14	3,283.02	(724.88)
Clarke County Container Fees	11,684.90	16,073.58	(4,388.68)
City of Winchester Container Fees	8,110.50	10,356.13	(2,245.63)
Refuse Disposal Fees	15,506.01	21,777.27	(6,271.26)
Recycling Revenue	22,563.00	30,869.97	(8,306.97)
Container Fees Bowman Library	430.26	417.23	13.03
Restitution Victim Witness	5,916.61	1,944.99	3,971.62
Reimb.of Expenses Gen.District Court	7,767.24	7,091.12	676.12
Reimb.Task Force	16,069.72	5,097.38	10,972.34
Sign Deposits Planning	(50.00)	150.00	(200.00)
Reimbursement-Construction Projects	385,799.69	-	385,799.69 *2
Westminster Canterbury Lieu of Taxes	12,225.05	-	12,225.05
Comcast PEG Grant	17,741.25	15,749.60	1,991.65
Proffer-Other	449.50	5,000.00	(4,550.50)
Fire School Programs	11,275.00	16,921.00	(5,646.00)
Proffer Sovereign Village	-	10,976.19	(10,976.19)
Proffer Redbud Run	12,908.00	45,178.00	(32,270.00)
Clerks Reimbursement to County	2,142.43	3,530.89	(1,388.46)
Proffer Canter Estates	-	4,087.97	(4,087.97)
Proffer Village at Harvest Ridge	3,078.00	3,078.00	-
Proffer Snowden Bridge	115,279.89	143,484.44	(28,204.55)
Proffer Meadows Edge Racey Tract	120,864.00	130,936.00	(10,072.00)
Sheriff Reimbursement	7,185.77	24,791.47	(17,605.70)
Proffer Cedar Meadows Proffer	4,881.00	4,881.00	-
Total	882,754.25	547,315.25	335,439.00

*1 FY14 Rebate received 10/13

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

(6) Commonwealth Revenue	9/30/14	9/30/13	
	FY15	FY14	Increase/Decrease
Motor Vehicle Carriers Tax	36,948.73	37,981.90	(1,033.17)
Mobile Home Titling Tax	21,558.45	13,211.19	8,347.26
Recordation Taxes	90,332.37	86,438.33	3,894.04
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	65,924.35	61,300.18	4,624.17
Shared Expenses Sheriff	378,874.27	359,567.51	19,306.76
Shared Expenses Comm.of Rev.	34,412.57	33,521.44	891.13
Shared Expenses Treasurer	25,196.37	25,434.39	(238.02)
Shared Expenses Clerk	57,074.99	65,043.06	(7,968.07)
Public Assistance Grants	893,063.10	741,758.00	151,305.10
Litter Control Grant	15,515.00	15,502.00	13.00
Emergency Services Fire Program	239,007.00	33,557.00	205,450.00
DMV Grant Funding	12,342.03	6,054.78	6,287.25
DCJS & Sheriff State Grants	99,064.88	-	99,064.88
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	50,885.27	51,707.72	(822.45)
VDEM Grant Sheriff	-	5,600.58	(5,600.58)
Wireless 911 Grant	14,033.91	11,674.25	2,359.66
State Forfeited Asset Funds	4,080.25	1,315.61	2,764.64
Fire and Rescue OEMS Reimb.	133.88	-	133.88
Total	4,681,148.69	4,192,369.21	488,779.48

*1

*2

*3

*1 Increase in revenue for special needs and adoptions

*2 Timing of receipt of \$203,293 revenue received in December in prior years.

*3 Abbott Grant \$99,064.88

County of Frederick
General Fund
September 30, 2014

(7) Federal Revenue	FY15	FY14	Increase/Decrease
Federal Forfeited Assets	-	8,066.71	(8,066.71)
Federal Grants Sheriff	5,509.00	-	5,509.00
Emergency Services Grant-Federal	459.00	-	459.00
Total	5,968.00	8,066.71	(2,098.71)

(8) Expenditures

Expenditures increased \$982,060.79 in total. **Public Safety** increased \$572,110.34 and includes a \$87,971 increase in contributions to the Fire Departments and Rescue Squads, \$23,578 for a 2014 Ford Escape for Inspections, and \$33,508 for a 2015 Ford F250 truck for Fire and Rescue. Additionally, the contribution for the local share for the Jail though the first quarter increased \$178,741.12. **Public Works** decreased \$242,791.05 reflects the \$186,853.33 Gainesboro Citizen’s Site in the previous year. The **Community Development** increase of \$386,557.93 reflects the \$500,000 Economic Development Commission incentive for HP Hood. Transfers increased \$1,082,120.97. See chart below:

(9) Transfers Increased \$1,082,120.97	FY15	FY14	Increase/Decrease
Transfer to School Operating	109,448.47	218,891.94	(109,443.47) *1
Transfer to Debt Service County	195,196.63	144,378.37	50,818.26
Transfer to Capital Projects Fund	1,000,000.00	-	1,000,000.00 *2
Operational Transfers	427,887.64	287,141.46	140,746.18 *3
Total	1,732,532.74	650,411.77	1,082,120.97

*1 FY14 School Carry Forward Encumbrances

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

*3 Timing of Insurance Charge Outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 September 30, 2014

ASSETS	FY2015 <u>9/30/14</u>	FY2014 <u>9/30/13</u>	Increase <u>(Decrease)</u>
Cash	4,747,859.10	4,770,096.19	(22,237.09) *1
GL controls(est.rev/est.exp)	<u>(433,487.65)</u>	<u>(359,876.37)</u>	<u>(73,611.28)</u>
TOTAL ASSETS	<u>4,314,371.45</u>	<u>4,410,219.82</u>	<u>(95,848.37)</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
TOTAL LIABILITIES	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
EQUITY			
Fund Balance Reserved			
Encumbrances	91,202.02	17,863.36	73,338.66
Undesignated Fund Balance	<u>2,108,070.43</u>	<u>2,314,828.39</u>	<u>(206,757.96) *2</u>
TOTAL EQUITY	<u>2,199,272.45</u>	<u>2,332,691.75</u>	<u>(133,419.30)</u>
TOTAL LIABILITY & EQUITY	<u>4,314,371.45</u>	<u>4,410,219.82</u>	<u>(95,848.37)</u>

NOTES:

*1 Cash decreased \$22,237.09. Refer to the following page for comparative statement of revenues, expenditures, and changes in fund balance.

*2 Fund balance decreased \$206,757.96. The beginning fund balance was \$2,738,357.11 that includes adjusting entries, budget controls for FY15(\$510,200), and the year to date revenue less expenditures of (\$120,086.68)

Current Unrecorded Accounts Receivable-	<u>FY2015</u>
Prisoner Billing:	26,990.63
Compensation Board Reimbursement 9/14	<u>455,343.37</u>
Total	482,334.00

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2015 9/30/14 <u>Actual</u>	FY2013 9/30/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation		39.88		
Interest	-	-	-	-
Sale of Salvage&Surplus	-	-	-	-
Supervision Fees	43,446.00	10,608.00	9,777.30	830.70
Drug Testing Fees	5,000.00	325.00	915.00	(590.00)
Work Release Fees	405,150.00	54,140.51	64,289.19	(10,148.68)
Federal Bureau Of Prisons	0.00	1,110.48	1,045.00	65.48
Local Contributions	6,253,129.00	2,003,330.68	2,629,662.75	(626,332.07)
Miscellaneous	15,000.00	1,259.37	2,365.88	(1,106.51)
Phone Commissions	300,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	115,000.00	11,729.61	9,579.83	2,149.78
Elec.Monitoring Part.Fees	144,000.00	15,829.17	1,755.50	14,073.67
Employee Meal Supplements	200.00	0.00	42.50	(42.50)
Share of Jail Cost Commonwealth	1,066,042.00	0.00	0.00	0.00
Medical & Health Reimb.	50,000.00	12,410.51	12,557.53	(147.02)
Shared Expenses CFW Jail	4,973,170.00	842,843.23	805,255.14	37,588.09
State Grants	263,263.00	0.00	0.00	0.00
Local Offender Probation	252,286.00	0.00	0.00	0.00
DOC Contract Beds	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	221,000.00	(221,000.00)
Transfer From General Fund	4,991,484.00	1,295,491.62	1,116,750.50	178,741.12
TOTAL REVENUES	18,877,170.00	4,249,118.06	4,874,996.12	(625,917.94)
EXPENDITURES:	19,401,859.67	4,369,204.74	4,194,456.53	174,748.21
Excess(Deficiency)of revenues over expenditures		(120,086.68)	680,539.59	(800,626.27)
FUND BALANCE PER GENERAL LEDGER		<u>2,228,157.11</u>	<u>1,634,288.80</u>	<u>593,868.31</u>
Fund Balance Adjusted To Reflect Income Statement 9/30/14		2,108,070.43	2,314,828.39	(206,757.96)

County of Frederick
Fund 12 Landfill
September 30, 2014

ASSETS	FY2015 <u>9/30/14</u>	FY2014 <u>9/30/13</u>	Increase <u>(Decrease)</u>
Cash	30,907,105.37	29,690,077.20	1,217,028.17
Receivables:			
Accounts Receivable			
Fees	632,349.41	566,571.02	65,778.39 *1
Accounts Receivable Other	248.00	68.00	180.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	43,682,208.64	43,287,786.24	394,422.40
Accumulated Depreciation	(25,115,864.21)	(23,311,767.48)	(1,804,096.73)
GL controls(est.rev/est.exp)	<u>(3,047,323.16)</u>	<u>(2,513,233.00)</u>	<u>(534,090.16)</u>
TOTAL ASSETS	<u>46,974,724.05</u>	<u>47,635,501.98</u>	<u>(660,777.93)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	178,911.24	159,728.90	19,182.34
Accrued Remediation Costs	11,938,535.78	11,791,736.42	146,799.36 *2
Retainage Payable	9,244.62	0.00	9,244.62
Deferred Revenue Misc.Charges	<u>248.00</u>	<u>68.00</u>	<u>180.00</u>
TOTAL LIABILITIES	<u>12,126,939.64</u>	<u>11,951,533.32</u>	<u>175,406.32</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	433,066.06	0.00	433,066.06 *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>24,556,276.35</u>	<u>25,825,526.66</u>	<u>(1,269,250.31) *4</u>
TOTAL EQUITY	<u>34,847,784.41</u>	<u>35,683,968.66</u>	<u>(836,184.25)</u>
TOTAL LIABILITY AND EQUITY	<u>46,974,724.05</u>	<u>47,635,501.98</u>	<u>(660,777.93)</u>

NOTES:

*1 Landfill receivables increased \$65,778.39 at 9/30/14. Landfill charges for 9/14 were \$442,305.19 compared to \$416,962.36 at 9/13 for an increase of \$25,342.83. The delinquent fees at 9/14 were \$186,168.23 compared to \$145,897.71 at 9/13 for an increase of \$40,270.52.

*2 Remediation increased \$146,799.36 and includes \$117,232.00 for post closure and \$29,567.36 for interest.

*3 The encumbrance balance at 9/30/14 was \$433,066.06 and includes \$193,956.00 for a 2014 Caterpillar model 963D with track loader, \$180,586.06 for Landfill improvements for roadway, leachate lagoon, and drainage improvements project. Additionally, \$33,426.00 for a LED monument sign, and \$25,098.00 for a Ford F-350 XL.

*4 Fund balance decreased \$1,269,259.31. The beginning balance was \$26,789,927.14 and includes adjusting entries budget controls for FY15(\$1,705,018.00), (2) positions(\$84,734.00), (\$420,000.00) carry forward funds for the final phase of Permit 40, to purchase as used motor grader, and unexpected changes in work to reconstruct the leachate holding pool, and the year to date revenue less expenses(\$23,898.79).

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
9/30/14

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY15 9/30/2014 Actual</u>	<u>FY14 9/30/2013 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	1,167.69	759.63	408.06
Interest on Bank Deposits	20,000.00	4,988.49	2,422.91	2,565.58
Salvage and Surplus	0.00	45,033.10	31,260.70	13,772.40
Sanitary Landfill Fees	4,653,000.00	1,207,860.63	1,167,993.70	39,866.93
Charges to County	0.00	88,889.42	89,608.98	(719.56)
Charges to Winchester	0.00	24,699.16	23,537.32	1,161.84
Tire Recycling	54,000.00	50,399.13	37,340.42	13,058.71
Reg. Recycling Electronics	60,000.00	11,832.00	11,875.60	(43.60)
Miscellaneous	0.00	0.00	0.00	0.00
Wheel Recycling	144,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	787.89	(787.89)
Renewable Energy Credits	116,262.00	34,894.30	0.00	34,894.30
Landfill Gas To Electricity	363,925.00	123,649.53	88,581.68	35,067.85
Waste Oil Recycling		5,020.41	3,298.30	1,722.11
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,411,187.00	1,598,433.86	1,457,467.13	140,966.73
Operating Expenditures	4,771,404.44	664,207.58	637,548.42	26,659.16
Capital Expenditures	4,120,171.78	958,125.07	0.00	958,125.07
TOTAL Expenditures	8,891,576.22	1,622,332.65	637,548.42	984,784.23
Excess(deficiency)of revenue over expenditures		(23,898.79)	819,918.71	(843,817.50)
Fund Balance Per General Ledger		24,580,175.14	25,005,607.95	(425,432.81)
FUND BALANCE ADJUSTED		24,556,276.35	25,825,526.66	(1,269,250.31)

County of Frederick, VA
Report on Unreserved Fund Balance
October 9, 2014

Unreserved Fund Balance, Beginning of Year, July 1, 2014 **39,292,350**

Prior Year Funding & Carryforward Amounts

C/F Dare	(2,065)	
C/F sign materials	(4,500)	
C/F Shelter van accessories	(1,330)	
C/F K9 unit accessories	(3,000)	
C/F Fire Company Capital	(167,180)	
C/F Designated School Operating funds	(108,939)	
C/F School Operating to School Capital	(542,594)	
		(829,608)

Other Funding / Adjustments

HP Hood incentive	(500,000)	
Airport capital	(80,282)	
COR refund - Disabled Veteran	(2,793)	
(7) DSS positions	(221,648)	
COR refund - Disabled Veteran	(3,817)	
OSSI licenses - Sheriff	(53,693)	
COR refund - New World Pasta	(44,457)	
Recycling cans	(14,850)	
Sheriff PT - court bailiffs	(175,000)	
Sheriff - 10 vehicles & equipment	(284,781)	
Inspections PT to FT position	(11,843)	
COR PT to FT position	(14,393)	
		(1,407,556)

Fund Balance, October 9, 2014 **37,055,186**