



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
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E-mail: cshiffle@fcva.us

TO: Board of Supervisors
FROM: Finance Committee
DATE: May 18, 2016
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 18, 2016 at 8:00 a.m. Non-voting liaison C. William Orndoff was absent. All other members were present. (b) Items 3, 4, and 5 were approved under consent agenda.

1. The Village at Orchard Ridge requests an alternative real estate tax consideration. See attached information, p. 4 – 14. Mr. Ewing recused himself from this item. The committee took no action.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,461. This amount represents Byrne JAG grant and will be used to purchase outer carrier vests. No additional local funds required. The \$162 match can be met with current budgeted funds. See attached information, p. 15 – 22. The committee recommends approval.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,938.65. This amount represents prisoner extradition reimbursements. No additional local funds required. See attached memo, p. 23.

4. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,996.62. This amount represents reimbursement for DARE t-shirts. No additional local funds required. See attached memo, p. 24.
5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,202.66. This amount represents a reimbursement for an auto claim. No additional local funds required. See attached memo, p. 25.
6. The Department of Social Services requests a General Fund supplemental appropriation in the amount of \$245,000. This amount represents budget adjustments required for FY16. No additional local funds required. See attached information, p. 26 – 29. The committee recommends approval.
7. The Victim Witness Coordinator requests a General Fund supplemental appropriation in the amount of \$15,485. This amount represents a 15% increase in grant funds. No additional local funds required. See attached information, p. 30 – 31. The committee recommends approval.
8. The NRADC Superintendent requests a NRADC Fund budget transfer in the amount of \$45,000. This amount represents funds needed for overtime. Policy states that Board approval is required to transfer out of a fringe benefit line item. No additional local funds required. See attached information, p. 32. The committee recommends approval.
9. The Parks & Recreation Director requests the following actions relating to a VDOT Recreation Access Grant as part of the Northwest Sherando Park project. The committee recommends approval of all items.
 - a. Approval of the use of \$348,500 in proffer funds designated to parks (proffer policy attached, p. 48);

- b. Approval of the grant application and required resolution, see attached, p. 33 – 47;
 - c. An FY 2017 General Fund supplemental appropriation not to exceed \$671,000.
No additional local funds are required. The appropriation entry would be subject to a final grant award.
10. The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$8,100. This amount represents contributions received in excess of budgeted to be used for The Widget Cup and the Business & Education Summit. No additional local funds required. See attached information, p. 49 – 51. The committee recommends approval.

INFORMATION ONLY

- 1. The Finance Director provides a Fund 10 Transfer Report for April 2016. See attached, p. 52 – 53.
- 2. The Finance Director provides an FY 2016 Fund Balance Report ending May 11, 2016. See attached, p. 54.
- 3. The Finance Director provides financial statements for the month ending April 30, 2016. See attached, p. 55 – 65.

Respectfully submitted,

FINANCE COMMITTEE

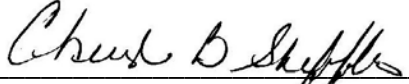
Judith McCann-Slaughter, Chairman

Charles DeHaven

Gary Lofton

Bill Ewing

Angela Rudolph

By 
Cheryl B. Shiffler, Finance Director

Frederick County Finance Committee Presentation

May 18, 2016

Background Information

The Village at Orchard Ridge (Orchard Ridge) is a 501(c)3 not for profit tax exempt organization which first opened its doors in Frederick County in February 2013. The community is located on approximately 130 acres of land and consists of the following unit mix and population:

- 152 Independent Living apartments in a three story congregate building
- 69 Independent Living cottages in both duplex and free standing configurations
- 18 beds for Memory Support Assisted Living health care services
- 10 beds for Skilled Nursing health care services
- The original community also included a community chapel, dining services and common space in the Village Center

The current occupancy in the campus is greater than 95% and has approximately 331 residents residing in the community. There are approximately 126 employees currently providing services to the residents at Orchard Ridge.

In 2016, Orchard Ridge will complete approximately 100 additional Independent Living units; 10 additional Skilled Nursing units along with expanded dining facilities, and an additional activities and service space to support fitness and aquatic activities.

Orchard Ridge has been in discussion with the County since before its opening in 2013 about an abatement of a portion of the Real Estate tax expense. During the zoning/site plan process there does not appear to have been any discussion about abated taxes in early development discussions.

Frederick County Tax Criteria

In December, 2012 there were communications between the County and Orchard Ridge about the eligibility of Orchard Ridge to receive alternative Real Estate tax consideration. The county provided information that would need to be submitted by Orchard Ridge to be considered for any kind of reduction in Real Estate taxes. There were eight requirements that Orchard Ridge would need to meet in order to be considered. Orchard Ridge completed the requirements and felt that all eligibility criteria for exemption was met. **(See Attachment VA Tax Exempt Requirements)** Representatives of Orchard Ridge did meet with the Frederick County Finance Committee who denied the request for consideration of an alternative tax treatment. The Board of Supervisors had a split vote to approve the recommendation of the Finance Committee.

Community Impact on Frederick County

Orchard Ridge has had a significant impact on the lives of not only the residents at the community but also in Frederick County through its partnerships with local organizations including Shenandoah University and Valley Health. The Chapel at Orchard Ridge has been the site for numerous community meetings and an opportunity for aspiring artists from the Shenandoah University Conservatory to

perform. Orchard Ridge was also the recipient of a significant gift which has allowed for the installation of a new organ in the Chapel which will also be available to be used in future community events.

During the fiscal year ending 2015 Orchard Ridge provided the following:

- Approximately \$54,000 in discounted and non-compensated services to individuals receiving services at the community.
- Resident and Staff Community hours
 - Flying Fingers contributed 300 hats and scarves to the Frederick County and City of Winchester Public School systems
 - Flying Fingers contributed 150 hats to the WATTS program prior to 2015, three dozen hats to the American Cancer Society and two dozen blankets to chemotherapy patients
 - 125 Hours of service volunteered to benefit Highland Food Pantry
 - Residents mentored and tutored students at Indian Hollow Elementary School
 - The “Barbara Group” adopted two families in Winchester providing gifts for Christmas
 - Orchard Ridge residents worked with local Lutheran congregations to provide backpacks of school supplies for students served by Lutheran Family Services of Virginia
 - Baked goods and thank you notes were provided to the Round Hill Volunteer Fire and Rescue of Frederick County
 - Umbrellas, strollers and diapers were delivered to the Congregation Community Action Project, a ministry of 45 congregations and synagogues which serves individual families in need.
 - Toys and other items were gathered and delivered to Frederick County Social Services to benefit their Birthday and Crisis Closet
 - Orchard Ridge also acts as a clinical site for students from Shenandoah University, who accrued 706 clinical hours in 2015.
 - 73% of our current Independent resident households are not from Virginia which puts over 138 households adding their buying power to the Winchester City and Frederick county

Overall, 80 Orchard Ridge residents volunteered 3,671 hours in 22 Winchester city or Frederick county organizations in 2015.

Real Estate Tax payments and other Not for Profit similar organizations

Since Orchard Ridge opened in February, 2013, the total tax payments made to Frederick County are approximately \$740,000. Westminster Canterbury of the Shenandoah Valley (WCSV) has been in Frederick County and City of Winchester since approximately 1985. At that time, the Virginia General Assembly granted a tax exemption to WCSV which resulted in WCSV paying taxes to Frederick County in the amount of one tenth of one percent of the annual appraised value of the Community. Beginning in approximately 2009, the Virginia General Assembly no longer provides tax exemption, but has ceded that responsibility and decision to the individual counties. The real estate tax payment made by WCSV over the years approximates an annual value of \$25,000 based upon public information. Over the last 30 year period, the approximate aggregate tax payments for WCSV would be close to \$750,000 paid to Frederick County. A similar amount may have been paid to the City of Winchester, although that information has been more difficult to confirm. In the four years that Orchard Ridge has been opened

the tax payments have approximated those paid by WCSV over a 30 year period. Based upon conversations with Frederick County officials, WCSV was approached about their tax exempt status and was asked to voluntarily release the County from the agreement. It was reported that WCSV indicated that paying the full Real Estate tax on the assessment would be a “financial hardship on their community”.

Recent Actions by Frederick County and the Virginia General Assembly

In both the 2015 and 2016 General Assembly sessions, Frederick County worked with certain legislators to submit a bill to revoke the tax exempt status of some 501(c)3 organizations including WCSV. In both sessions the proposed Bill did not make it to the General Assembly floor, failing to move from the Committee process. In speaking with Chairman DeHaven and County Administrator Garton, the County will continue to pursue the General Assembly, and expect to be successful ultimately to revoke the status of WCSV. In the meantime, there is considerable disparity between the annual taxes paid by Orchard Ridge and by WCSV. Chairman DeHaven has been quoted recently in the Winchester Star that it is recognized that the treatment of the two not for profit organizations are disparate and unequal. Both of these communities provide a valuable service to the residents residing in the respective communities and to Frederick County and the City of Winchester at large. The communities are similar in size and services provided.

Recommendations

Until the Virginia General Assembly acts and revokes the agreement currently in place with WCSV, Orchard Ridge would request one of the following alternatives for consideration by the Board of Supervisors:

1. Consider a similar agreement as the one which exists with WCSV, that is a tax of one tenth of one percent of the annual appraised value of Orchard Ridge.
2. Alternatively, data has historically supported that organizations such as Orchard Ridge and WCSV do not put any additional expense burdens on education and/or traffic but do utilize Public Safety services, primarily Fire and Rescue services provided by the County. During 2014, Orchard Ridge met the requirements of its site plan proffer and paid \$1,000,000 towards the construction of the new Fire Station on National Lutheran Boulevard. During the construction of the community in 2011, Orchard Ridge funded the addition of the traffic signal at the entrance to National Lutheran Boulevard. During 2015, Orchard Ridge, based upon internal records had approximately 120 responses to the community by both Rescue Services and Fire Vehicles. In addition, Orchard Ridge does have annual inspections by the Fire Marshall and staff.

In 2016, the annual budget in Frederick County for Fire and Rescue approximated \$9,829,763 for an estimated number of Performance Indicators of 10,935. The number of Performance Indicators associated with fire incidents, emergency/medical services and code inspections total 8,900, or 81.3% of all Performance Indicators. Applying this percentage to the total budget of \$9.8 million leaves approximately \$8.0 million to apply against emergency/medical services, fire incidents and code inspections. Based upon Performance Indicators of 8,900 and a budget of approximately \$8.0 million, the cost per Performance Indicator would be close to \$898 per Performance Indicator. Multiplying the number of trips by Orchard Ridge, 120, by the \$898

would result in annual cost of services to Orchard Ridge of \$107,800, which would be paid in lieu of the current appraised value structure, but under no circumstances would this calculation ever exceed the current formula. While this amount of tax payment would continue to be significantly more than WCSV currently pays it would more accurately reflect the services received by Orchard Ridge versus the current taxation structure.

3. Orchard Ridge would further agree to revert back to the current tax basis if the General Assembly and Frederick County revoke the current agreement with WCSV, putting both WCSV and Orchard Ridge on an equal footing in the payment of their annual tax bill.

Orchard Ridge is very appreciative of the attention that the County can give to this matter of inequity between Orchard Ridge and WCSV relating to the current Real Estate tax structure.

The Village at Orchard Ridge

Overview

The Village at Orchard Ridge (TVOR) is a faith based Virginia, 501(c)(3) not for profit organization whose sole member is the board of National Lutheran Communities & Services (NLCS), a Maryland 501(c)(3) not for profit organization. NLCS has been providing services to seniors from Maryland, Virginia, Delaware, and the District of Columbia since 1890. NLCS expanded its services to Virginia residents in 2011 through the acquisition of a rental moderate price community in Staunton, VA and will open TVOR in February 2013. NLCS corporate membership includes the three adjoining Synods of the Evangelical Lutheran Church in America (ELCA), which cover Virginia, Maryland, Delaware and the District of Columbia. All NLCS related communities serve individuals and couples of all faiths and backgrounds at each of its communities.

In its 122 years of service to seniors, NLCS has never asked anyone to leave their community due to lack of resources. The organization currently provides annual benevolent care and discounted services amounting to approximately \$5 million, which accounts to 16% of annual gross revenue. The mission of the organization is as follows:

“To fulfill its Christian ministry, National Lutheran Communities & Services provides an array of options for seniors including residential living along with home and health care services which are designed to meet individual needs.”

What do Nonprofit organizations stand for?

In December 2012, the Johns Hopkins University – Center for Society Studies released a paper to answer the questions “*What do Nonprofit Stand For – Renewing the nonprofit value commitment*”. The study identified the following seven features commonly associated with the nonprofit sector:

- *Productive* – creating jobs and economic value; mobilizing assets to address public problems; enhancing local economic vitality
- *Empowering* – mobilizing & empowering citizens; contributing to public discourse; providing opportunities for civic engagement for the public good.
- *Effective* – providing programs & services of the highest quality at reasonable cost; making a difference in the lives of the individuals and the community.
- *Enriching* – giving expression to central human values; providing opportunities for people to learn and grow; fostering intellectual, scientific, cultural & spiritual development; preserving culture & history; promoting creativity.
- *Reliable* – resilient and demonstrating staying power both in good times and bad; operating in a trustworthy and accountable manner
- *Responsive* – responding to clients, patrons and communities; meeting needs that the market and government don’t meet; pursuing innovative approaches when needed.

- *Caring* – serving underserved populations; providing services/programs at reduced or no cost to disadvantaged populations; community focused.

How does TVOR reflect the above values in their resident community and the community at large?

Productive

- ❖ TVOR will provide approximately 100 jobs each year.
- ❖ During the TVOR construction project there were 1,200 hard hat stickers issued to workers on the project.
- ❖ Approximately 98 different contractors have worked on the TVOR project.
- ❖ TVOR is currently negotiating with local farmers to build a local sustainable agricultural program which will provide most of the food utilized at TVOR.
- ❖ TVOR will have a vibrant volunteer program which will provide opportunities for the Frederick County community at large to participate in the Community.

Empowering

- ❖ TVOR Staff has met with members of the Frederick County Parks and Recreation department to discuss possible collaborations to build a second pool at the TVOR site to provide practice facilities for local school districts.
- ❖ TVOR has been approached about collaborating on a project to provide a cart path that would ultimately connect Valley Health with the Rock Harbor Golf Club and “green ring”.
- ❖ TVOR has filed applications to provide home health services to the greater Frederick County area beyond the boundaries of TVOR.
- ❖ TVOR is in discussions with Valley Health to provide “*Safer Aging Technology*” as part of the post discharge regiment of patients going back home from the hospital.
- ❖ TVOR can be a significant partner in transitional care that will have a positive impact on the community and as a synergistic component for both TVOR and Valley Health.
- ❖ TVOR will provide \$1 million to Frederick County to build a new fire station in December, 2014.

Effective

- ❖ TVOR will provide independent living, assisted living/memory support and skilled nursing at its community. Short-term rehabilitation will be a component of the skilled nursing community during the early years of operation.
- ❖ Additionally, TVOR will provide 25 rental units which will provide an additional option for those individual or couples whose resources fit better with a rental versus and entry fee product.

Enriching

- ❖ The residents at TVOR will represent all aspects of respectful and dignified aging. It is expected that TVOR will help teach individuals how to age as they go through the continuum care by providing comfort, care, compassion and respect.
- ❖ TVOR will provide a robust Life Enrichment program to foster a culture of lifelong learning in the community. This will be done through internal and external programs brought to the community but also through collaborative efforts with local organizations including Shenandoah University. A catalogue of activities will be developed on a quarterly basis which will at times be made available to the Frederick County community at large.

- ❖ TVOR will seek in collaboration with Valley Health a Clinical Pastoral Education that will help instruct clergy from all faiths to better serve seniors in all phases of the aging process.
- ❖ Each resident at TVOR has a unique story and life experience. Through the use of a collaboration with “LifeBio”, these stories will not be lost but preserved through interviews and observations. A collaboration with local schools to help document these life experiences has been successful throughout other areas of the country and the intent will be to establish these collaborations with TVOR.

Reliable

- ❖ TVOR is a part of the NLCS organization, which has demonstrated over 122 years of service its commitment to serving seniors. While this mission has primarily been from facilities located in the District of Columbia and in Maryland, the organization now has a substantial presence in Virginia to enhance this long legacy of service.
- ❖ NLCS as an organization is committed to developing an annual Community Impact report which will reflect the impact of each community in its local area. Even prior to opening TVOR has participated in the annual Apple Blossom Festival along with community volunteer activities in the holiday season.

Responsive

- ❖ The Center for Medicare Studies has provided data which indicates the gap in services available to seniors in communities such as TVOR. The Center indicates that for every individual in a skilled nursing care, eight seniors are living alone or with a well caregiver or family member. To respond to this issue, TVOR will actively provide services outside the boundaries of the TVOR community.
- ❖ Innovative products such as SaferAging Technology will provide technology in individuals’ homes that can alert emergency responders to health or safety issues, enhancing the quality of life in the senior’s home.

Caring

- ❖ TVOR, consistent with the long history of NLCS will provide a benevolent care program to those individuals who can no longer afford their care.
- ❖ TVOR will never ask anyone to leave the community due to a lack of financial resources through no fault of their own.
- ❖ TVOR will provide jobs for some of the youth of Frederick County. For many of them this will be their first job experience. The experience of working with seniors in their community and in an environment of care, will hopefully enhance their view of seniors and provide a springboard for work ethic, compassion and caring.

Other Issues

- ❖ TVOR understands that there is no longer a State legislative solution to achieve either a full or partial tax exemption and understands that it is at the discretion of each County to provide such a tax abatement.
- ❖ This precedent of tax abatement has been established in Frederick County with Westminster Canterbury – Shenandoah Valley. Pursuant to budget information provided on the County website, Westminster Canterbury seems to provide approximately \$25,589 annually to the County for a payment in lieu of taxes.
- ❖ There will be approximately 300 residents living on the TVOR campus when Phase I is full. Of the current depositors on record, only 23% currently reside in Frederick County. In

addition to the jobs depicted above, that means there may be as many as 220 to 230 new residents in Frederick County that are currently living elsewhere. These individuals will be a vibrant part of the community contributing income taxes, sales taxes and personal property taxes to Frederick County, as well as generating taxes and economic development within Frederick County from their (and their families and visitors) purchases of goods and services to County based businesses.

- ❖ TVOR has provided infrastructure to enhance the area off of Route 50 where the community will reside. Just this week, it appears that a new national pharmacy chain is considering this area and requested projected census information for TVOR to help support their decision to re-locate to this area of Frederick County.
- ❖ As a senior living community, TVOR will not contribute to traffic or infrastructure issues and will not put any burden on schools or education resources. There will be additional demands on fire and rescue services, but TVOR's \$1 million payment to support a new fire station will significantly enhance the county fire and rescue facilities.
- ❖ Without some sort of tax abatement, There will be an inherent competitive imbalance between the two not for profit Continuing Care Retirement Communities in Frederick County (Westminster Canterbury and TVOR), given the potential difference in payments for real estate taxes between the two communities.

In summary, The Village at Orchard Ridge will be a vibrant part of the Frederick County Community for all of the reasons described above. The Village at Orchard Ridge respectfully requests consideration from Frederick County to develop a Payment in Lieu of Taxes program consistent with what has been provided to the other Continuing Care Retirement Community in Frederick County. Providing this option to The Village at Orchard Ridge will create a competitive balance to providing services to seniors in the Shenandoah Valley. Thanks for your consideration.

Governing Body shall consider:

1. Whether the organization is IRC §501(c) tax exempt.

The Village at Orchard Ridge (TVOR) is exempt from federal income taxes as a 501(c)(3) organization. The effective date of exemption is October 15, 2008, pursuant to a determination letter dated June 24, 2010 issued by the Internal Revenue Service.

2. Whether the organization has a current annual ABC license for the property.

TVOR has applied for an ABC license, but until the Business License for the community is received following construction completion, the ABC license will not be available.

3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation.

TVOR and its parent organization, National Lutheran Communities & Services, conduct salary surveys at least every three years to assure that compensation is adequate and not in excess of a reasonable allowance. The survey is conducted by a third party Human Resources professional to assure a reasonable salary structure.

4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by the organization is generated by funds received from donations, contributions, or local, state or federal grants.

As a not for profit organization, no part of the net earnings of the organization inure to the benefit of any individual. Additionally, net earnings of the organization are invested into the business in order to assure/enhance current and future services to the residents of TVOR. TVOR is funded through entry fees and monthly fees paid by the residents of the community. It is anticipated that TVOR may participate in the Medicare and Medicaid programs for skilled nursing services. The community receives no federal or state grants, and the community will solicit donations to support its benevolent and capital causes as necessary.

5. Whether the organization provides services for the common good of the public.

The Village at Orchard Ridge will be providing housing and health services to both residents of Frederick County and beyond the county's boundaries. In addition, the community will provide activities, meals and other services related to quality aging services. The organization, in its 122 years of history, has never asked any resident to leave its community due to a lack of sufficient funds to pay for the resident's room, board and care. The organization currently provides approximately \$5 million in annual free and discounted care to its residents.

6. Whether a substantial part of the activities of the organization involves carrying on propaganda or attempting to influence legislations and whether the organization participates in political campaigns.

TVOR does not carry on any propaganda or participate in political campaigns. TVOR is a member of the Virginia Association of Not for Profit Homes for the Aging and LeadingAge. Both of these service organizations advocate for legislative issues important to seniors. TVOR may from time to time contact its governmental representatives to express views on pending legislation.

7. The revenue impact to the locality and its taxpayers of exempting the property.
 - ❖ There will be approximately 300 residents living on the TVOR campus when Phase I is fully occupied. Of the current depositors on record, only 23% currently reside in Frederick County. In addition to the new jobs created by TVOR, there may be as many as 220 to 230 new residents in Frederick County who are currently living elsewhere. These individuals will be a vibrant part of the community, contributing income taxes, sales taxes and personal property taxes to Frederick County, as well as generating taxes and economic development within Frederick County from their (and their families' and visitors') purchases of goods and services from County based businesses.
 - ❖ TVOR has provided infrastructure to enhance the area off of Route 50 where the community is located. It has recently come to our attention that a new national pharmacy chain is considering the area and has requested projected census information from TVOR to help support its decision to locate to this area of Frederick County.
 - ❖ As a senior living community, TVOR will not contribute to traffic or infrastructure issues and will not put any burden on schools or education resources. There will be additional demands on fire and rescue services, but TVOR's \$1 million payment to support a new fire station will significantly enhance the county fire and rescue facilities.

8. Any other criteria, facts and circumstances that the Board deems pertinent.

The County's precedent for tax abatement has been established already with a Payment in Lieu of Taxes program established for Westminster Canterbury of Winchester, dating from November 18, 1985. The agreement between Frederick County and Westminster Canterbury requires an annual payment of one tenth of one percent (.01%) of the assessed value of Westminster Canterbury's property. Pursuant to a letter from Ellen Murphy, the Frederick County Commissioner of Revenue, to John Riley, County Administrator, and the gross assessment of TVOR's property will be \$43,502,400. Assuming that TVOR and the County enter into an agreement that is similar to the agreement between Frederick County and Westminster Canterbury, the annual Payment in Lieu of Taxes for TVOR would be \$43,502.40. TVOR assumes, however, that this number will change as the assessment on the community changes over time and future phases of the project are constructed.

There is a chapel on the community's campus that will be available to both residents of the community, and residents generally of Frederick County. The chapel will be used for both religious services and for activities that will be open to the general public.

The community's campus will also include a licensed nursing home, which will be operated strictly on a not-for-profit basis.

It was shared with us by Mr. Shickle that as TVOR was proceeding through the zoning process, a request for tax exemption or abatement was never mentioned by the organization. As I was not a part of that process, I cannot confirm anything that may have been said. However, there are good reasons why TVOR did not request an exemption at that time:

- The tax exempt status of TVOR was not yet confirmed by the Internal Revenue Service. While the exemption may have been anticipated at that time, without a determination letter from the IRS, any discussion of a tax exemption during the zoning process would have been moot.
- The zoning process was handled by the seller of the property to TVOR, with relatively limited input and involvement from TVOR. TVOR did not own the property at the time of the rezoning. In all likelihood, the property seller was unaware of the issues involved (since it was not eligible for a tax exemption itself), and therefore did not ask for an exemption.

There may be other reasons, but given the organization's change in leadership since that time, any other reasons for not mentioning the issue are purely speculation.

It was also shared by Mr. Riley that the inducement resolution clearly indicates, as required by the resolution in Line 3, that the "Estimated real property tax per year using present tax rates" would be \$189,978. Given that TVOR never discussed any kind of tax arrangements with the County and was unaware of the agreement with Westminster Canterbury, the figure noted was based solely on the current tax rate without regard to TVOR's eligibility for tax exemptions or abatement.

Additional justification and information about The Village at Orchard Ridge is also attached to this document.

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Sharon Kibler – Finance Department
FROM : Sheriff L. Millholland
SUBJECT : Byrne Assistance Grant
DATE : May 10, 2016

The Frederick County Sheriff's Office has been awarded a Byrne Justice Assistance Grant (JAG) in the amount of \$1,461.00 with a matching local funding of \$162.00 for a total of \$1,623.00.

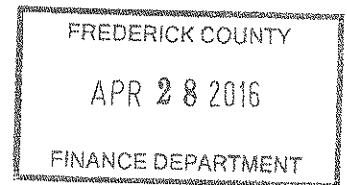
We are requesting this funding be appropriated into our operating budget line of 3102-5410-000-000 to purchase outer carrier vests for the body armor.

Thank you.

LWM/asw

per A. Williamson: \$162 match will come from current budgeted funds

10FN 3-010-033010-0025



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

Francine C. Ecker
Director

April 1, 2016

1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000
TDD (804) 386-8732

Ms. Brenda G. Garton
County Administrator
Frederick County
107 North Kent Street
Winchester, VA 22601

Title: Byrne Justice Assistance Grant, 16-E1211LO15

Dear Ms. Garton:

The Byrne Justice Assistance Grant Program (JAG) makes federal funds available to localities to help support their efforts to reduce crime and improve public safety. The Department of Criminal Justice Services has been designated to administer a portion of the JAG funds reserved for Virginia and to make those funds available to local units of government. I am pleased to advise you that we are awarding your locality \$1,461.00 in federal funds. With the required local cash matching funds of \$162.00, your total award is \$1,623.00.

Enclosed you will find a *Statement of Grant Award and a Statement of Grant Award Special Conditions*. To indicate your acceptance of the award and conditions, please complete and sign the award acceptance and return it to Janice Waddy, General Administration Manager II, Office of Grants Management, at the Department of Criminal Justice Services (DCJS). Please review the conditions carefully; as they include specific requirements about how the grant funds must be managed once you receive them. We are required to provide the entire federal portion of your award in one distribution. Please refer to the enclosed "Post Award Instructions and Reporting Requirements" for details on how to request funds using our online Grants Management Information System (GMIS). *All financial reports and request for funds must be submitted through GMIS.*

In order to complete the award acceptance, you must also provide information on how your locality will use the awarded federal funds. Instructions are attached.

We appreciate your interest in this grant program and will be happy to assist you in any way we can to assure your project's success. If you have any questions, please contact Shelia Anderson at (804) 786-9469 or by email at shelia.anderson@dcjs.virginia.gov.

Sincerely,

Francine C. Ecker
Director

Enclosures

cc: The Hon. L. W. "Lenny" Millholland, Sheriff
Ms. Cheryl B. Shiffler, Finance Director
Ms. Shelia Anderson, DCJS Monitor

Department of Criminal Justice Services

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

Byrne Justice Assistance Grant Statement of Award/Acceptance

Subgrantee: County of Frederick	Date: April 1, 2016 Grant No: 16-E1211LO15	Grant Period: April 1, 2016– December 31, 2016	
Project Director	Project Administrator	Finance Officer	
The Hon. L. W. "Lenny" Millholland Sheriff Frederick County 1080 Coverstone Drive Winchester, VA 22602 Phone No: (540) 662-6168	Ms. Brenda G. Garton County Administrator Frederick County 107 North Kent Street Winchester, VA 22601 Phone No: (540) 665-5666	Ms. Cheryl B. Shiffler Finance Director Frederick County 107 North Kent Street Winchester, VA 22601 Phone No: (540) 665-5610	
TOTAL PROJECT	Federal	Subgrantee Cash Match	TOTAL
	\$1,461	\$ 162	\$1,623

This grant is subject to all rules, regulations, and special conditions included in this award.



Francine C. Ecker, Director

Please provide the information requested below. See attached instructions for completing the award acceptance. Enter the amount of Federal funds you plan to spend in each category below. The total of Federal funds entered must equal the total of Federal funds awarded in this grant. Please round to the nearest dollar.

Purpose Areas	Federal Amount	Category
1. Law Enforcement		
a. Hiring	\$	# Current Officers _____
b. Overtime	\$	# Officers to Hire _____
c. Equipment:		# Current Support Personnel _____
(1) Traditional Law Enforcement Equipment	\$	# Support Personnel to Hire _____
(2) Information Technology	\$	Sworn <input type="checkbox"/> Civilian <input type="checkbox"/>
2. Prosecution & Courts	\$	
3. Prevention & Education	\$	
4. Corrections & Community Corrections	\$	
5. Drug Treatment	\$	
6. Planning, Education & Technology Improvement	\$	

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

Signature of Project Administrator: _____ Title: _____

STATEMENT OF GRANT AWARD SPECIAL CONDITIONS

Department of Criminal Justice Services
1100 Bank Street
Richmond, Virginia 23219

Byrne Justice Assistance Grant Program

Grantee: Frederick County

Grant Number: 16-E1211LO15

Federal Catalog No.: 16.738

Title: Local L. E. Block Grant

Date: April 1, 2016

The following conditions are attached to and made a part of this grant award:

1. By signing the Statement of Grant Award/Acceptance, the grant recipient agrees:
 - to use the grant funds to carry out the activities subgrantee establishes in the Statement of Grant Award/Acceptance, as modified by the terms and conditions attached to this award or by subsequent amendments approved by DCJS;
 - to adhere to the approved budget contained in this award and amendments made to it in accord with these terms and conditions;
 - and, to comply with all terms, conditions and assurances attached to this award.
2. The subgrantee agrees to submit such reports as requested by DCJS.
3. By accepting this grant, the recipient assures that funds made available through it will not be used to replace state or local funds that would, in the absence of this grant, be made available for the same purposes.
4. By accepting this grant, the recipient assures that a trust fund will be established in which to deposit grant funds. Any interest gained from the trust fund may be used to add to the Federal award amount. Any interest earned must be spent within the grant period, and on eligible program activities.
5. If these requirements can be met within the recipient's current financial management system, there is no need to establish a separate account.
6. Grant funds are not to be used to purchase, lease, rent, or acquire tanks or armored vehicles, fixed-wing aircraft, limousines, real estate, yachts, consultants, or any vehicle not used primarily for law enforcement.
7. The subgrantee agrees to forward a copy to the DCJS of the scheduled audit of this grant award.
8. All purchases for goods and services must comply with the Virginia Public Procurement Act. Procurement transactions, whether negotiated or advertised and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition. An exemption to this regulation requires the prior approval of the DCJS and is only given in unusual circumstances. Any request for exemption must be submitted in writing to the DCJS.
9. PROJECT INCOME: Any funds generated as a direct result of DCJS grant funded projects are deemed project income. Project income must be reported on forms provided by DCJS. The following are examples of project income: Service fees; Client fees; Usage or Rental fees; sales of materials; income received from sale of seized and forfeited assets (cash, personal or real property included).
10. The subgrantee agrees that it and all its contractors will comply with the following federal civil rights laws as applicable:
 - Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin in the delivery of services (42 U.S.C. § 2000d), and the DOJ implementing regulations at 28 C.F.R. Part 42, Subpart C;
 - The Omnibus Crime Control and Safe Streets Act of 1968, which prohibits discrimination on the basis of race, color, national origin, religion, or sex in the delivery of services and employment practices (42 U.S.C. § 3789d(c)(1)), and the DOJ implementing regulations at 28 C.F.R. Part 42, Subpart D;

Statement of Grant Award Special Conditions (Continued)

Grant No: 16-E1211LO15

- Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability in the delivery of services and employment practices (29 U.S.C. § 794), and the DOJ implementing regulations at 28 C.F.R. Part 42, Subpart G;
 - Title II of the Americans with Disabilities Act of 1990, which prohibits discrimination on the basis of disability in the delivery of services and employment practices (42 U.S.C. § 12132), and the DOJ implementing regulations at 28 C.F.R. Part 35;
 - Title IX of the Education Amendments of 1972, which prohibits discrimination on the basis of sex in education programs and activities (20 U.S.C. § 1681), and the DOJ implementing regulations at 28 C.F.R. Part 54;
 - The Age Discrimination Act of 1975, which prohibits discrimination on the basis of age in the delivery of services (42 U.S.C. § 6102), and the DOJ implementing regulations at 28 C.F.R. Part 42, Subpart I; and
 - The DOJ regulations on the Equal Treatment for Faith-Based Organizations, which prohibit discrimination on the basis of religion in the delivery of services and prohibit organizations from using DOJ funding for inherently religious activities (28 C.F.R. Part 38).
 - The Juvenile Justice and Delinquency Prevention Act of 1974, as amended, which prohibits discrimination in both employment and the delivery of services or benefits based on race, color, national origin, religion, and sex in JJDPA-funded programs or activities (42 U.S.C. § 5672(b)).
 - Section 1407 of the Victims of Crime Act (VOCA), as amended, which prohibits discrimination in both employment and the delivery of services or benefits on the basis of race, color, national origin, religion, sex, and disability in VOCA-funded programs or activities. (42 U.S.C. § 10604).
11. The subgrantee agrees that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, sex, or disability against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, Office of Justice Programs.
12. By accepting the accompanying grant award, you are agreeing to submit financial reports during the grant period, as well as a final report to close out the grant. **Financial reports are due no later than the close of business on the 12th working day after the end of the quarter.**
13. Grant funds, including match, must be expended and/or obligated during the grant period. All legal obligations must be liquidated no later than 90 days after the end of the grant period. The grant recipient agrees to supply a final grant financial report and return all unexpended grant funds to DCJS within 90 days of the end of the grant period.
14. **No extensions of the grant period for this award will be permitted.**
15. Prior to DCJS disbursing funds, the Grantee must comply with the following special conditions:
- a) Submit a budget narrative outlining all expenditures.



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

Francine C. Ecker
Director

1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000
TDD (804) 386-8732

NOTICE

To: Grants Project Administrator
From: Janice Waddy, DCJS Grants Administrator
Re: Post Award Instructions and Reporting Requirements
PLEASE READ VERY CAREFULLY

GRANT AWARD AND SPECIAL CONDITIONS:

Please review your Award and Special Conditions very carefully. *Pay attention to the last Special Condition listed. This Special Condition may require additional documentation from you before grant funds can be released.* Sign and date the grant award acceptance and submit any Special Condition documentation to:

Office of Grants Management
Attn: Janice Waddy, Manager
Department of Criminal Justice Services
1100 Bank Street, 12th Floor
Richmond, Virginia 23219

REPORTING REQUIREMENTS

By accepting the accompanying grant award, you are agreeing to submit online quarterly financial reports for this grant throughout the grant period, as well as final reports to close the grant. **No eligible current recipient of funding will be considered for continuation funding if any of the required Financial reports for the current grant are more than thirty (30) days overdue.** For good cause, submitted in writing by the grant recipient, DCJS may waive this provision.

Financial reports are due no later than the close of business on the 12th working day after the end of the quarter. Reports are required even if no expenditures have occurred during the quarter. **Requests for Funds will not be honored from grant recipients who do not fulfill this reporting obligation.** A schedule of due dates is also attached for your reference. Please retain copies of the schedule for future use and reference.

❑ **FINANCIAL REPORTS**

Refer to our website for submitting financial reports through our online Grants Management Information System (GMIS). In order to use this web-based system, if you have not previously done so, you must obtain a user name and password set up by your Finance Officer, whose name and contact information is listed on the attached Grant Statement of Award/Acceptance. The address is <http://www.dcjs.virginia.gov/grantsAdministration/gmis/index.cfm?menuLevel=4>.

Paper copies of the financial reports are no longer accepted. You are required to use the online system in reporting your expenditures.

❑ **REQUESTING GRANT FUNDS**

Refer to our website for requesting funds through our online Grants Management Information System (GMIS). In order to use this web-based system, if you have not previously done so, you must obtain a user name and password set up by your Finance Officer, whose name and contact information is listed on the attached Grant Statement of Award/Acceptance. *Please note you can access this system using the same password assigned for the online financial reporting system. The address is <http://www.dcjs.virginia.gov/grantsAdministration/gmis/index.cfm?menuLevel=4>.

You are required to use the online system for requesting funds. Paper copies of the Request for Funds are no longer accepted.

If you have any questions, please contact Beverly Johnson at (804) 786-9055 or by e-mail at beverly.johnson@dcjs.virginia.gov.

**PROJECTED DUE DATES
FINANCIAL REPORTS**

*Reports are due by the 12th working day following the close of the quarter covered in the report.
Financial reports are required, even if no expenditures have occurred.*

<i>QUARTER ENDING</i>	<i>DUE DATE</i>
6/30/2016	7/19/2016
9/30/2016	10/19/2016
12/31/2016	1/19/2017
3/31/2017	4/18/2017

FREDERICK COUNTY SHERIFF'S OFFICE

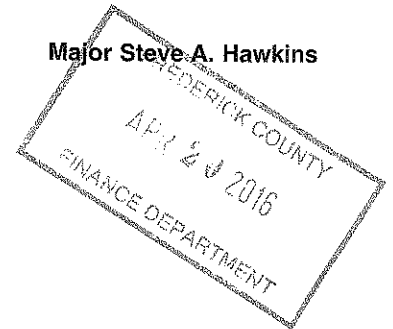


Sheriff Lenny Millholland

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

Major Steve A. Hawkins



TO : Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Reimbursement – Extraditions
DATE : April 18, 2016

We are requesting the funds received totaling \$2,938.65 posted to revenue line 10FL 3-010-019110-0058 be appropriated into our operating budget line of 3102-5506-000-001. This amount represents reimbursement for the following extraditions:

Colangelo 3/8/16
Jobe 3/24/16
Dugan 3/29/16

Thank you.

LWM/asw

C.S. 4/18/16

FREDERICK COUNTY SHERIFF'S OFFICE

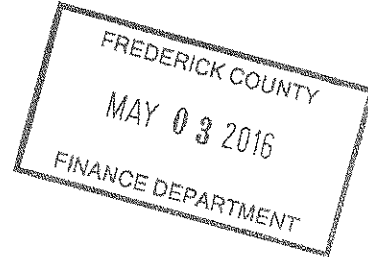


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Angela Whitacre, – Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Reimbursement, DARE
DATE : May 2, 2016

Attached please find endorsed checks totaling \$2,996.62. These checks represent reimbursement from the elementary schools for DARE t-shirts.

This amount can be posted to: 3-010-018990-0015 (100J).

A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5413-000-001.

Thank you.

LWM/adl

Cc: Finance Department

C.S. 5/4/16

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Jennifer Place, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : May 10, 2016

We are requesting the insurance check received in the amount of \$5,202.66 for the auto claim dated April 18, 2016 involving Deputy Walther be appropriated into our budget line of 3102-3004-000-002.

Thank you.

LWM/adl

c.s. 5/11/16
3-010-018990-0001

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Jobe

CC:

Date: May 10, 2016

Re: Appropriation adjustments


The attached spreadsheet contains thirteen (13) budget lines that need to be adjusted in order to bring our County budget in line with our State budget.

Of that thirteen, three (3) programs need to be reduced by a total of \$80,000, of which **\$10,325** is a **reduction** in Local dollars. These programs had a decrease in caseloads in FY 2016. Five (5) other program budget lines need to be increased by a total of \$325,000. Two of these budget lines are State mandated programs and we spent our initial allocation and the State gave us additional funding. The net of these adjustments results in an **increase** of **\$245,000** of Federal/State dollars.

The remaining five (5) adjustments were to our Administrative budget lines and those adjustments were only to absorb negative amounts in our short/long term disability and operating line items of maintenance and non-legal contract services. The net of these adjustments are \$0.00 as we were able to absorb these negatives due to health insurance savings and rent of the building.

No additional local dollars is needed.

Thank you for your consideration.


Delsie D. Jobe

Administrative Services Manager

**2015-2016 BUDGET INFORMATION - ORIGINAL BUDGET
FISCAL YEAR END 2016 APPROPRIATION ADJUSTMENTS**

	<u>Original Budget</u>	<u>Debit</u>	<u>Credit</u>	<u>New Appropriation \$</u>
053170 - 5804-000 Auxiliary Grant	125,000.00		50,000.00	75,000.00
053170 - 5811-000 IV-E Foster Care	350,000.00	205,000.00		555,000.00
053170 - 5812-000 Adoption Subsidy	610,000.00	105,000.00		715,000.00
053170 - 5817-000 Special Needs Adoption	400,000.00		10,000.00	390,000.00
053170 - 5829-000 Family Preservation	6,753.00	3,000.00		9,753.00
053170 - 5833-000 Adult Services	94,146.00	10,000.00		104,146.00
053170 - 5866-000 Promoting Safe and Stable Families	42,000.00	2,000.00		44,000.00
053170 - 5872-000 VIEW Purchase Sevices	120,000.00		20,000.00	100,000.00
<hr/>				
053160 - 2005-000 Health/Dental	601,426.00		300.00	601,126.00
053160 - 2008-000 Short/Long Term Disability	3,365.00	300.00		3,665.00
053160 - 3005-000 Maintenance Service Contracts	15,500.00	2,000.00		17,500.00
053160 - 3010-000 Contract Services - Not Legal	50,000.00	20,000.00		70,000.00
053160 - 9002-000 Rent of Building	246,340.00		22,000.00	224,340.00
	<hr/>	<hr/>	<hr/>	<hr/>
	2,664,530.00	347,300.00	102,300.00	2,909,530.00
		245,000.00	allocation increase for FY 2016	

** These changes are to bring the county budget appropriations in alignment to our state budget appropriations.
No additional local dollars are needed.

2015-2016 BUDGET INFORMATION - REVISED BUDGET

DEPARTMENT: Frederick Co. DSS - Administration				
EXPENDITURE LINE ITEM	DESCRIPTION	Approved Budget	NEW Adjusted Budget	Difference
1001	Salaries & Wages	3,256,293	3,256,293	-
1005	Extra help/overtime	29,700	29,700	-
1006	Compensation of Board members	4,800	4,800	-
2001	FICA	245,647	245,647	-
2002	VRS	331,639	331,639	-
2005	Health	601,426	601,126	300
2006	Group Life Insurance	37,196	37,196	-
2008	Short/Long Term Disability	3,365	3,665	(300)
2009	Unemployment Insurance	10,000	10,000	-
2011	Workers Comp	10,292	10,292	-
3002	Contract Services - Legal	91,000	91,000	-
3005	Maintenance Service Contracts	15,500	17,500	(2,000)
3007	Advertisement	1,500	1,500	-
3010	Contract Services - Not Legal	50,000	70,000	(20,000)
4002	Gasoline/Repairs - Vehicles	28,000	28,000	-
5201	Postage	30,000	30,000	-
5202	Telecommunications	33,200	33,200	-
5300	Insurance	9,160	9,160	-
5401	Office Supplies	70,000	70,000	-
5505	Training	3,000	3,000	-
5506	Travel	5,000	5,000	-
5600	Contribution Shelter for Abused Women	6,000	6,000	-
5801	Dues & Association Memberships	1,200	1,200	-
8005	Motor Vehicles	28,000	28,000	-
8007	Integrated Tech Equipment	-	-	-
9001	Lease/Rent of Equipment	11,000	11,000	-
9002	Lease/Rent of Building	246,340	224,340	22,000
	TOTALS	5,159,258	5,159,258	-

2015-2016 BUDGET INFORMATION - FINAL REVISED BUDGET

DEPARTMENT: Frederick Co. DSS - Public Assistance

DEPARTMENT CODE: '053170

EXPENDITURE LINE ITEM	DESCRIPTION	Approved Budget	New Adjusted Budget	Difference	Local match
5804	Auxiliary Grant	125,000	75,000	50,000	10,000
5808	Tanf Manual checks	600	600	0	
5811	AFDC - Foster Care	350,000	555,000	(205,000)	
5812	Adoption Subsidy	610,000	715,000	(105,000)	
5813	General Relief	10,000	10,000	0	
5817	Special Needs Adoption	400,000	390,000	10,000	
5819	Refugee Resettlement	-	-	0	
5829	Family Preservation	6,753	9,753	(3,000)	(465)
5833	Adult Services	94,146	104,146	(10,000)	(2,000)
5848	TANF-UP Manual Checks	400	400	0	
5861	ILF Education/Training	4,600	4,600	0	
5862	Independent Living - BASIC	5,732	5,732	0	
5864	Foster Parent Respite Care	3,500	3,500	0	
5866	Promoting Safe and Stable	42,000	44,000	(2,000)	(310)
5872	VIEW Purchase Service	120,000	100,000	20,000	3,100
5873	Foster Parent Training - Local	27,000	27,000	0	
5890	Quality Initiative Child Care	11,000	11,000	0	
5895-000	Adult Protective Services	8,967	8,967	0	
Total		1,819,698	2,064,698	(245,000)	10,325

Frederick County Victim Witness 15% Increase in Grant Funds

Personnel	\$5,202.00	
Equipment	\$9,390.00	7 5401
Supplies and Other	\$893.00	

XPS Laptop

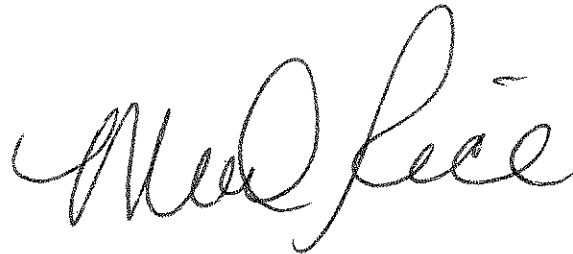
2 New Computers with monitors

1 Printer

1 Desk

Software for new computers

**All Items were approved by Frederick County IT.



16-V8587VW15	Chesterfield	\$321,473	\$369,694	\$48,221
16-P3591VW15	Clarke	\$40,195	\$46,224	\$6,029
16-T9280VW15	Colonial Heights	\$56,284	\$64,727	\$8,443
16-R3033VW15	Covington	\$59,486	\$68,409	\$8,923
16-V8572VW15	Culpeper	\$73,962	\$85,056	\$11,094
16-T9271VW15	Danville	\$52,911	\$60,848	\$7,937
16-S9596VG15	Dept. of Corrections	\$62,511	\$71,888	\$9,377
16-N3957VW15	Dept. of Crim Just Svcs	\$42,706	\$49,112	\$6,406
16-G6120VW15	Dickenson	\$25,377	\$29,184	\$3,807
16-R3034VW15	Dinwiddie	\$55,739	\$64,100	\$8,361
16-V8567VG15	Emporia	\$58,317	\$67,065	\$8,748
16-S9587VW15	Essex	\$23,027	\$26,481	\$3,454
16-T9279VG15	Fairfax	\$187,491	\$215,615	\$28,124
16-J5261VW15	Fluvanna	\$30,569	\$35,154	\$4,585
→ 16-T9261VW15	Frederick	\$103,230	\$118,715	\$15,485 ←
16-V8573VW15	Fredericksburg	\$63,130	\$72,600	\$9,470
16-T9270VW15	Gloucester	\$52,707	\$60,613	\$7,906
16-S9582VW15	Goochland	\$30,569	\$35,154	\$4,585
16-S9592VW15	Grayson	\$29,800	\$34,270	\$4,470
16-R3029VW15	Greene	\$26,647	\$30,644	\$3,997
16-V8563VG15	Halifax	\$57,447	\$66,064	\$8,617

Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



141 Fort Collier Road, Winchester, VA 22603
(540) 665-6374 (540) 665-1615 FAX

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: James F. Whitley, Superintendent *JFW*
Date: March 31, 2016
Subject: Transfer

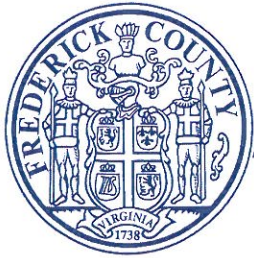
Request approval to transfer \$45,000 from 11-033010-2002, Retirement/VRS, to the following line item:

4-011-033010-1005-000-000 - Overtime

This request is due to numerous officer vacancies that have arisen from retirements, disciplinary actions and resignations.

Your consideration of this request is most appreciated.

Balances as of 5/11/16
11-3301-2002 - 218,388
11-3301-1005 - 50,241



MEMO

To: Finance Committee

From: Jason Robertson, Director
Parks and Recreation

Subj: Proffer Request and Virginia Department of Transportation (VDOT)
Recreation Grant Access Resolution

Date: May 11, 2016

The Frederick County Parks and Recreation Commission is requesting \$ 348,500 in Parks and Recreation proffer funds to provide a match for the VDOT Recreation Access Grant for a turn lane, entrance, and road, and to construct a 49 space parking lot, install outdoor adult fitness equipment, and grading for future shelter and restroom location as part of the Northwest Sherando Park project. The Northwest Sherando Park project (**Attachment #1**) is a portion of the second priority for the Parks and Recreation Department's 2016 Capital Improvement Plan (CIP) and is the top priority of the proposed Parks and Recreation 2017 CIP. Sherando Park is near and serves the Old Dominion Greens, Musket Ridge, Canter Estates, Albin Estates, and Wakeland Manor communities.

Use of the \$348,500 proffer fund request breaks down as follows:

1. VDOT Grant Match: \$72,500 in proffer funds to provide the local match for the VDOT Recreation Access Grant. The VDOT Recreation Grant will provide \$322,500 for the construction of the entrance and road if awarded.
2. Site Development: \$276,000 in proffer funds for the parking lot, grading and outdoor fitness equipment.

Proffer funds would only be used if Frederick County is awarded the VDOT grant.

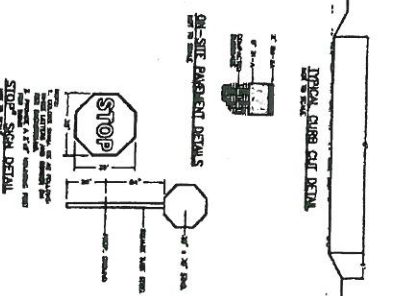
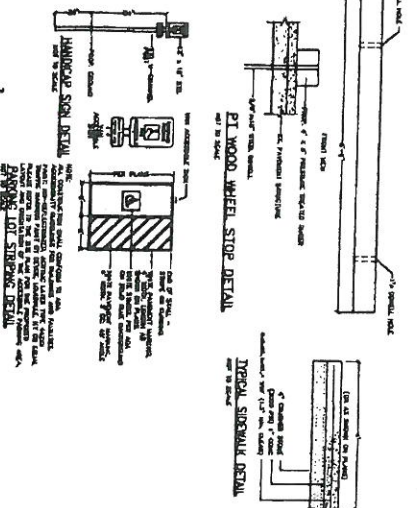
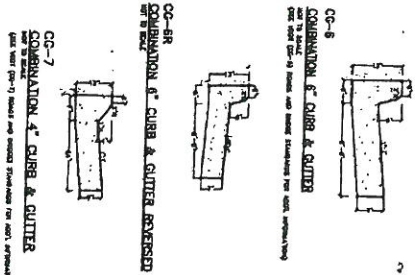
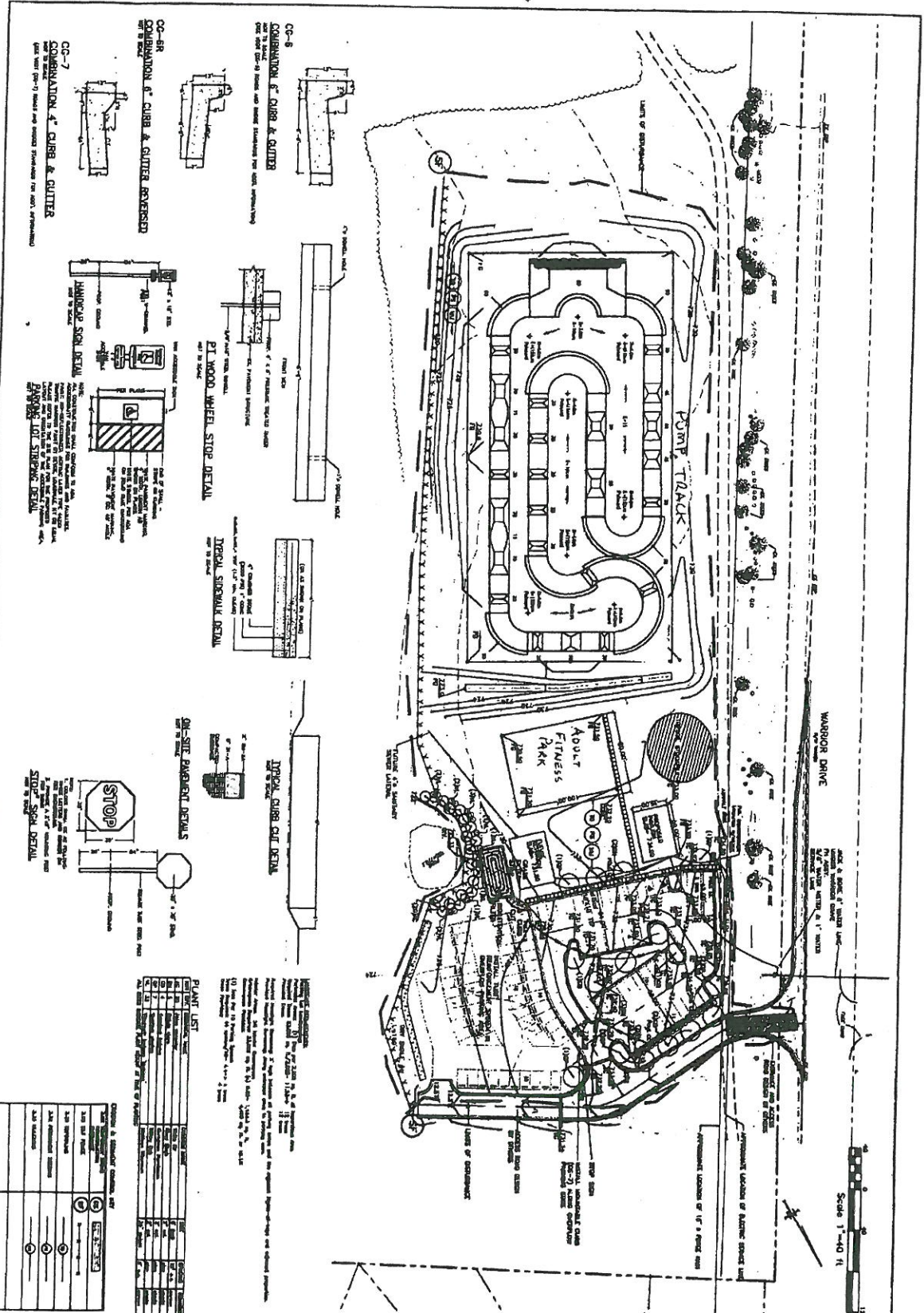
The Parks and Recreation Commission is seeking the following action:

1. Approval of the \$348,500 proffer request
2. Approval of VDOT Recreation Access Grant application and resolution (**Attachment # 2**).
3. Supplemental appropriation for the combination of proffer (\$348,500) and reimbursement grant program (\$322,500) funds for a total of \$671,000.

This request requires no additional local funds.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8294.

5



PLANT LIST

NO.	PLANT	QUANTITY	REMARKS
1
2
3
4
5
6
7
8
9
10

<p>PAINTER-LEWIS, P.L.C. 817 CEDAR CREEK DRIVE, SUITE 120 WINCHESTER, VIRGINIA 22091 Telephone: (540) 523-5752 Facsimile: (540) 543-9783 Email: pl@painterlewis.com</p>	<p>PROJECT: FREDERICK COUNTY PARKS & REC SHERANDO PARK ACTIVE PLAY AREA WARRIOR DRIVE OPERQUON MAGISTERIAL DISTRICT FREDERICK COUNTY, VIRGINIA</p>	<p>TITLE: SITE LAYOUT PLAN CONSTRUCTION DETAILS</p>	<p>DATE: 1/16/15 DRAWN BY: MARY DUNCAN CHECKED BY: [Signature]</p>
	<p>DATE: 2/14</p>		

Attachment #2

Recreation Access Fund Request

Frederick County, VA

Sherando Park Entrance and Access Road – Warrior Drive

Introduction:

Frederick County is requesting entrance and access road funds for Sherando Park. Access to this area for visitors in vehicles currently involves walking or biking approximately one mile from the nearest parking lot. The regular presence of vehicles parked along Warrior Drive at the proposed entrance location show how people are responding to the lack of proper access. Unfortunately this presents a safety issue for vehicles and bike/pedestrians attracted to the unofficial park access point.

County level funding has been allocated to provide parking and additional recreation opportunities in conjunction with access from Warrior Drive. This submission follows the Recreational Access program Guide for initiating a formal application for access funds:

- A. Official Recreational Access funds request by resolution of the Frederick County Board of Supervisors.
- B. Site plan of recreational area.
- C. Description of existing and proposed recreational facilities.
- D. Estimated volume and type of traffic to be generated by the recreational area.
- E. Amount and status of funding for construction, development of the recreational area to be served by the proposed access facility.
- F. Description of the proposed access facility.

For questions and comments please contact:

Jon Turkel
Park and Stewardship Planner
Frederick County, VA

BOARD OF SUPERVISORS
FREDERICK COUNTY, VIRGINIA

May, ___ 2016

At a regularly scheduled meeting of the Frederick County Board of Supervisors held on May, ___ 2016, on a motion by _____, seconded by _____, the following resolution was adopted by a vote of ___ to ___.

WHEREAS, the Sherando Park is owned and is to be developed by Frederick County as a recreational facility serving the residents of Frederick County and adjoining localities; and

WHEREAS, the property on which this facility is located has no access to a public street or roadway and will require the construction of a new roadway which will connect to Warrior Drive; and

WHEREAS, the procedure governing the allocation of recreational access funds as set forth in Section 33.2-1510 of the *Code of Virginia* requires joint action by the Director of the Department of Conservation and Recreation and the Commonwealth Transportation Board; and

WHEREAS, a statement of policy agreed upon between the said Director and Board approves the use of such funds for the construction of access roads to publicly-owned recreational or historic areas; and

WHEREAS, the Board has duly adopted a zoning ordinance pursuant to Article 7 (Section 15.2-2280 et seq), Chapter 22, Title 15.2 of the *Code of Virginia*; and

WHEREAS, it appears to this Board that all requirements of the law have been met to permit the Director of the Department of Conservation and Recreation to designate Sherando Park as a public recreational facility and further permit the Commonwealth Transportation Board to provide funds for access to this public recreation area in accordance with Section 33.2-1510 of the *Code of Virginia*; and

WHEREAS, the Board agrees, in keeping with the intent of Section 33.2-405 of the Code of Virginia, to use its good offices to reasonably protect the aesthetic or cultural value of this road leading to or within areas of historical, natural or recreational significance; and

WHEREAS, the County of Frederick hereby guarantees that the necessary environmental analysis, mitigation, and fee simple right of way for this improvement, and utility relocations or adjustments, if necessary, will be provided at no cost to the Virginia Department of Transportation; and

NOW, THEREFORE BE IT RESOLVED, the Board of Supervisors of Frederick County hereby requests the Director of the Department of Conservation and Recreation to designate Sherando Park as a public

recreational area and to recommend to the Commonwealth Transportation Board that recreational access funds be allocated for an adequate access road to serve said Sherando park area; and

BE IT FURTHER RESOLVED, the Commonwealth Transportation Board is hereby requested to allocate the necessary recreational access funds to provide a suitable access road as hereinbefore described.

BE IT FURTHER RESOLVED, that the County Administrator and/or his designee(s) be authorized to act on behalf of the Board of Supervisors to execute any and all documents necessary to secure the funding sought through the Recreation Access Program up to, but not exceeding, \$322,500 state funds

BE IT FURTHER RESOLVED THAT: The Frederick County Board of Supervisors hereby agrees that the new roadway so constructed will be added to and become a part of the secondary system of highways.

Charles S. DeHaven, Jr.
Chairman

ATTEST:

Brenda G. Garton
County Administrator

C. Description of existing and proposed recreational area facilities.

The 208 acre area of Sherando Park located north of Rt. 277 in Stephens City is currently serviced by one entrance road on Rt. 277. This area is master planned to have additional access from Warrior Drive. An access road from Warrior Drive is needed as development of the northwest portion of Sherando Park access from Warrior Drive is a top priority of Frederick County Parks and Recreation.

Existing recreation facilities:

Currently this area of the park hosts a 10' paved shared use path, mountain bike trails, and an unimproved field area. The shared use path connects the park with area neighborhoods creating a network of trails in excess of five miles. The mountain bike trail system consists of three miles of single-track trail internal to Sherando Park. Both the shared use path and mountain bike trails are popular amenities with visitors regularly (and illegally) parking along Warrior Drive. Proper access and parking for these amenities is currently via an entrance off Rt. 277, 1.1 miles away. Users have taken to parking their vehicles along Warrior Drive to access the existing amenities.

Proposed recreation facilities:

In addition to providing access to the existing open play space, shared use path and mountain bike trails, the new entrance and road will provide access to new recreation facilities as shown on the northwest area site plan and the Sherando Park Master Plan. These include: parking, overflow parking area, picnic shelter, restroom, adult fitness park, and bicycle pump track.

The parking area consists of 49 spaces including 2 bus spaces and a water runoff bioretention area. Overflow parking will provide an additional 51 spaces. The adult fitness park consists of 8-10 fitness pieces, fencing, signage, and installation. The remaining planned amenities remain as the top listed Capital Improvement Plan item for Parks and Recreation.

Phased development plan:

The development plan for the park area serviced by the requested entrance from Warrior Drive will follow a phased approach. Funding for parking, an adult fitness park, and site preparation for a restroom and shelter building is secured. Additional amenities will continue to be pursued as shown on the Sherando Park Master Plan.

D. Estimated traffic volume:

Sherando Park
Proposed Warrior Drive Entrance
Traffic Narrative

Daily Round Trips: 72
Daily Visitors: 150

Visitors and vehicle trips are anticipated to be spread throughout the day with most concentrated traffic volumes anticipated in late afternoon/early evening during the mid-week. Weekend traffic may be higher overall, but will be more evenly distributed throughout the day.

Traffic volumes are estimated based on participation rates for recreation activities offered at this location for the service area. The anticipated capture rate, and resultant daily visits, are derived as a percent of the total daily service area participation taking into account the fact that many eligible visitors will choose to visit alternate venues for the specific recreation facilities this site offers. Visitors with readily available alternative transportation connection to the area are excluded in the vehicle trip calculation. Estimates include comparisons to comparable facilities historical visitation and USDOT occupancy rate figures.

Sources:

- The Outdoor Foundation, "2014 Outdoor Participation Report"
- Frederick County GIS
- Frederick County Parks and Recreation Ranger Logs – Sherando Park FY 2015-16
- The Rand Corporation, "Impact and Cost-Effectiveness of Family Fitness Zones: A National Experiment in Urban Public Parks"
- US Department of Transportation (USDOT). Bureau of Transportation Statistics.

E. Amount and status of funding for construction and development of the recreation area to be served by the proposed access facility.

Local funding/development commitment:

\$348,500 in local funding has been authorized by the Frederick County Board of Supervisors for the project.

The allocation is as follows:

- **\$276,000** for development of the parking lot, adult fitness park, and site preparation for the picnic shelter and restroom.
- **\$72,500** is allocated for the match requirement for the Recreation Access Fund grant.

Additionally, **\$322,500**, has been allocated as a reimbursable expense. This is the amount of Recreation Access funds requested based on the project cost estimate.

Funding for remaining planned amenities remains as the number one Parks and Recreation item in the Frederick County Capital Improvements Plan.

See attached:

- **\$348,500** local funding authorization
- **\$322,500** reimbursable funding authorization
- 2015-2016 Frederick County Capital Improvements Plan, Parks and Recreation

CIP

2016-2017 Capital Improvements Plan

Individual Project Description and Justification Form

Project Name: North West Sherando Park Development

Department: Parks and Recreation

Department Contact Person: Jason Robertson

Phone Number: 665-55678

Email: jroberts@feva.us

Location of Project: Sherando Park

Magisterial District: Opequon

Department Project #: 1

Project Description: Give a brief (1-2) paragraph description of what the project includes. Provide basic information, such as the location, size, acreage, floor area, capacity, etc.

Access Road, Parking, Shelter, Restroom, Playground, and Open Play Field in the North West area of Sherando Park, off Warrior Drive.

- Entrance and access road (400 lf) off Warrior Drive
- Parking – 46 paved & lighted, 50 overflow spaces
- Restroom Building
- Shelter Building
- Playground
- 400'x200' open play field
- Electric, Sewer and Water infrastructure

Project Justification: Please describe the need for this project and justify the proposed location of the project.

This facility would provide recreational opportunities for the Sherando Park service area and the entire Frederick County community.

This project will provide access to new recreation amenities trails with walking and jogging opportunities. Walking and jogging rank #1 in the 20011 Virginia Outdoors Plan survey and 2012 Parks and Recreation Community Survey for all outdoor recreational activities. The standard for bike/pedestrian trails, based upon the Virginia Outdoor Plan, is 1 mile/1,000 population. This project is intended to meet the needs of the community as identified in the 2012 Frederick County Parks and Recreation Community Survey.

Sherando Park, currently owned by Frederick County, offers the best location for this development. With the County currently having ownership of the property, one aspect of the cost of this project has already been completed. This project, being located at Sherando Park, is necessary to meet the needs of our service area.

Legal Requirement: Is the project required in order to meet a State or Federal mandate or some other legal requirement?

The project is not mandated by state or federal requirements, but is in compliance with the adopted County Comprehensive Plan for recreational facility development and completes one element of the Master Plan for Sherando Park.

Conformance to the Comprehensive Plan: Does the project conform to, or contribute to the attainment of the goals and objectives of the 2030 Comprehensive Plan? Is the project consistent with established policies? Does the project conform to, or contribute to the attainment of the goals and objectives of the Comprehensive Plan? Is the project consistent with established policies?

The development of an entrance off of Warrior Drive and an access road with parking and trails at Sherando Park meets the following County comprehensive planning goals:

- X Contribute to the physical, mental, and cultural needs of the community, its economic and social well-being, and its sense of civic pride and social responsibility through a complete program of parks and recreation.
- X Provide recreational programs and activities based on identified needs and available funding.
- X Ensure that appropriate open space and recreational facilities are provided in urban and rural areas.
- X Continue to develop the County's regional parks as a major source of recreational facilities and activities.
- X Support a business climate conducive to economic activity and orderly economic growth.
- X Provide support to travel and tourist related activities.
- X Facilities and services should be carefully planned to meet projected needs.

The project meets policy recommendations for the development of parks and recreation facilities, as well as supporting economic development and the travel and tourism industry in the county. The project is identified in the 2002 Master Plan for Sherando Park.

Public Health, Safety, or Welfare: Does the project improve conditions affecting health, safety, or welfare? Does it eliminate a clear health or safety risk?

The development of an entrance and access road with parking and trails will provide recreational opportunities in an undeveloped portion of Sherando Park which is adjacent to adjoining housing subdivisions.

Construction Schedule: If the project will take several years to complete, outline the schedule here. Be sure to include any work that might have been done in previous years, including studies or other planning.

Site plan including the recreation components of this project have been completed, entrance and access road plan to be completed prior to submission of site plan for approval. Parks and Recreation Commission has endorsed the recreation amenity site plan including a general road and access layout.

The Parks and Recreation Commission is requesting that this project be funded and completed during the 2016 - 2017 fiscal year.

Department of Planning and Development, Frederick County, VA

Estimate Cost (in 2015 dollars):

PROPOSED EXPENDITURES								
Element	1 st FY 2016/17	2 nd FY 2017/18	3 rd FY 2018/19	4 th FY 2019/20	5 th FY 2020/21	Beyond FY 2021	Long Range Comprehensive Plan Projects	Total
Planning, Surveying, & Design	60,000							60,000
Land Acquisition								
Site Preparation & Improvements	370,000							370,000
Construction	737,000							737,000
Furniture and Equipment								
Other								
TOTAL	1,107,000							1,107,000

Basis of Cost Estimates: Check one of the following. *If you want to provide more detailed information on the estimate, please do so in the space provided.*

- Cost of comparable facility or equipment
- From cost estimate provided by an engineer, architect, or vendor
- From bids received
- "Preliminary" estimate, (e.g. no other basis for estimate, guesstimate)
- Other (please explain)

Source of Funding: Indicate the projected amount for each funding source.

PROPOSED FUNDING SOURCES

Element	1 st FY 2016/17	2nd FY 2017/18	3rd FY 2018/19	4th FY 2019/20	5th FY 2020/21	Beyond FY 2021	Long Range Comprehensive Plan Projects	Total
General Fund	622,000							622,000
Other Fund	135,000							135,000
State Grants	350,000							350,000
Bonds and Debts								
Other Fund-raising								
TOTAL	1,107,000							1,107,000

Please describe the source of funding (i.e. type of grant):

Parks and Recreation will pursue VDOT Recreation Access funds to provide the entrance and road funding. Local funds will be needed to complete the project.

From: Colson, Chris, P.E. (VDOT) [mailto:Chris.Colson@vdot.virginia.gov]
Sent: Tuesday, March 15, 2016 8:00 AM
To: Jonathan Turkel
Cc: Carter, Edwin (VDOT); Damron, Steven (VDOT)
Subject: RE: Recreational Access Program - Frederick County, Sherando Park

Jon, I updated the estimate based on your email. The preliminary estimated cost is:

- \$295,000 for Construction
- \$100,000 for Preliminary Engineering
- \$395,000 total cost

The estimate was prepared with VDOT's Preliminary Cost Estimating Software (PCES v 6.0); the following assumptions were made:

Preliminary Engineering:

- 100% of the project will be designed by a consultant and require survey, roadway, drainage, traffic and geotechnical services;
- Engineering includes staff review effort

Construction

- Widening Warrior Drive for a right turn lane
- New 28-ft wide local road w/ shoulders (335 ft – 0.07 mi)
- No new right-of-way or utilities
- \$25k for maintenance of Traffic to construct the right-turn lane on Warrior Drive
- \$50k or 20% design and construction contingency
- \$42k or 17.5% construction engineering inspection (CEI)
- 4.45% inflation for the construction year (AD FY 2018)

If you have any questions please give me a call

Chris Colson, P.E.
VDOT - Staunton District
Location & Design
540-332-7746 (tel)

Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County=s Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County=s Capital Improvements Plan (CIP).

In order to comply with State Code ' 15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County=s CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)

DATE May 11, 2015

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD
Executive Director

CC: Brenda Garton
County Administrator

RE: Supplemental Appropriation Request for 31-081020-5413-000-000

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-081020-5413-000-000 for FY15-16 in the amount of \$8,100.00. No local public funds are involved.

The appropriation increase will allow us to receive and expend non-local public monies associated with two Talent Engagement events:

1. The Widget Cup: An Exploration of Stem done in collaboration with Frederick County Public Schools, Winchester City Schools and generous sponsorship with local businesses.
2. Business & Education Summit: Ensuring Effective Education Through Collaboration

We hope this request can be added to the next Finance Committee agenda. Please advise our office if you anticipate a delay. Thank you for your consideration.

3-031-019110-0007 balance 4/11/16 \$8,230



THE WIDGET CUP SAVE THE DATE! APRIL 9, 2016

WANT TO BE A PART OF THE EXCITEMENT?
We're looking for sponsors, judges, and resource volunteers!



Frederick County, Virginia's Business

YesFrederickVA.com

Frederick^{CO} VA

CAREER PATHWAYS PROGRAM



THE WIDGET CUP

AN EXPLORATION OF STEM



HANDLEY, JAMES WOOD, MILLBROOK, & SHERANDO
COMPETE IN DESIGN/BUILD CHALLENGE!

See your future workforce display skills attained through **STEM** (Science, Technology, Engineering & Math) and **CTE** (Career & Technical Education) coursework as they work together to bring to life the design challenge widget! Competitors will consult, design, and build a widget and then present the final product to a panel of judges.

EVENT LOGISTICS

Saturday, April 9, 2016 @ Millbrook High School
251 First Woods Dr. Winchester, VA 22603

- 8:45 - 9 am** **Welcome & Event Overview**
Auditorium
Opening remarks, sponsor recognition, and unveiling of design challenge widget.
- 9-10 am** **Phase 1 | Design**
Auditorium
Students draft, design, and create plan for building the widget.
- 10:10 am - 1pm** **Phase 2 | Build**
Closed Shop (Watch the action live via video feed in the auditorium!)
Students build the widget using the shop area, tools, and provided materials.
- 1 - 1:30 pm** **Break**
- 1:30 - 2:30 pm** **Phase 3 | Presentation**
Auditorium
Students will present their widgets to a panel of judges who will determine the winner using a specific rubric.

BECOME A SPONSOR!

BENEFITS OF SPONSORSHIP:

- Acknowledgment on EDA website, YesFrederickVA.com, & EDA social media outlets
- Sponsors recognized during event intro and on event signage
- Company listing on promotional materials and in Widget Cup press releases



No sponsorship amount is too small! Your support through attendance and event involvement is equally important!

FOUNDING SPONSOR: **WINCHESTER METALS**

Frederick^{CO} VA
ECONOMIC DEVELOPMENT AUTHORITY

45 E. Boscowan St. Winchester, VA 22601 YesFrederickVA.com
Sally Michaels, EDA Existing Business Coordinator | smichaels@YesFrederickVA.com | 540.665.0973



YesFrederickVA.com

THE BUSINESS & EDUCATION SUMMIT

SAVE THE DATE! **APRIL 20, 2016**

This inaugural event is part of the EDA's Career Pathways Program!



Frederick County, Virginia  's Business

YesFrederickVA.com

BUSINESS & EDUCATION SUMMIT

Wednesday, April 20, 2016
8 a.m. - 2 p.m.

Corron Community Development Center @ Lord Fairfax Community College
173 Skirmisher Lane, Middletown, VA 22645

Hurry! Space is limited!
While there is no fee to attend, we kindly ask that you register.

[CLICK HERE TO REGISTER!](#)



**EDUCATORS AND BUSINESS LEADERS,
LET'S START SPEAKING THE SAME LANGUAGE!**

JOIN THE TASKFORCE!

1. How can we improve communication and partnerships between employers and educators?
2. How can employers create awareness of the variety of jobs and career opportunities in the area?
3. How do we align school coursework to employer requirement needs?
4. What does "work readiness" mean?
5. How do we overcome employment barriers? (ESL, transportation, certifications, childcare, the need for appropriate gear, etc.)
6. How do we collaborate with education and local VA entities such as the Chamber of Commerce, Economic Development Authorities, the Frederick County Board of Supervisors, Winchester City Council, local school board members and local school administrators?
7. Strategies to create favorable public perception of industry, manufacturing, distribution, construction, banking and professional service jobs/careers and ways to achieve a buy-in.



Frederick CO VA
ECONOMIC DEVELOPMENT AUTHORITY

45 E. Boscawen St. Winchester, VA 22601 | YesFrederickVA.com
CONTACT: Sally Michaels, EDA Existing Business Coordinator
smichaels@YesFrederickVA.com | 540.665.0973

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/1/2016	SHERIFF	SALARY ADJUSTMENT	3102	1001	000	066	8,452.69
	SHERIFF		3102	1002	000	088	(8,452.69)
4/7/2016	TREASURER	MAIL STUFFER	1213	8001	000	000	40,357.00
	TRANSFERS/CONTINGENCY		9301	5899	000	000	(40,357.00)
4/7/2016	COUNTY ATTORNEY	PART-TIME INTERN EXPENSE	1202	3002	000	000	(300.00)
	COUNTY ATTORNEY		1202	1003	000	000	300.00
	COUNTY ATTORNEY		1202	5401	000	000	(300.00)
	COUNTY ATTORNEY		1202	1003	000	000	300.00
	COUNTY ATTORNEY		1202	3007	000	000	(200.00)
	COUNTY ATTORNEY		1202	1003	000	000	200.00
4/12/2016	INSPECTIONS	ACCOUNT IN NEGATIVE	3401	4003	000	002	(15.00)
	INSPECTIONS		3401	5801	000	000	15.00
4/12/2016	PUBLIC SAFETY COMMUNICATIONS	PAY LEASE PURCHASE OF PHONE EQUIPMENT	3506	5204	000	000	(65,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	9001	000	000	65,000.00
4/12/2016	COUNTY ADMINISTRATOR	COVER FUND SHORTAGE IN OTHER OPERATING	1201	5413	000	000	500.00
	OTHER		1224	3002	000	000	(500.00)
4/12/2016	OTHER	COVER SHORTAGE IN OTHER CONTRACTUAL	1224	3002	000	000	(5,000.00)
	OTHER		1224	3010	000	000	5,000.00
4/12/2016	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR FY2016	4305	5102	000	000	(2,000.00)
	ANIMAL SHELTER		4305	3001	000	000	2,000.00
4/12/2016	INFORMATION TECHNOLOGY	VITA CONTRACTUAL SERVICE	1220	5413	000	000	(8,307.00)
	INFORMATION TECHNOLOGY		1220	3010	000	000	8,307.00
4/18/2016	FIRE AND RESCUE	PURCHASE OF WIDE FORMAT SCANNER	3505	3004	000	001	(1,500.00)
	FIRE AND RESCUE		3505	5401	000	000	1,500.00
4/20/2016	INFORMATION TECHNOLOGY	DELL SERVER MAINTENANCE	1220	3002	000	000	(14,000.00)
	INFORMATION TECHNOLOGY		1220	3005	000	000	14,000.00
4/20/2016	INSPECTIONS	OT INSPECTIONS	3401	1005	000	000	7,500.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(7,500.00)
4/21/2016	MAINTENANCE ADMINISTRATION	OIL CHANGE/STATE INSPECTION	4301	5408	000	000	(85.00)
	MAINTENANCE ADMINISTRATION		4301	3004	000	002	85.00
4/21/2016	INFORMATION TECHNOLOGY	PLOTTER	1220	8007	000	002	1,939.00
	FIRE AND RESCUE		3505	5401	000	000	(1,939.00)
4/21/2016	SHERIFF	TO COVER EXPENDITURES	3102	5408	000	002	(1,000.00)
	SHERIFF		3102	3001	000	000	1,000.00
	SHERIFF		3102	5408	000	002	(1,100.00)
	SHERIFF		3102	3010	000	000	1,100.00
	SHERIFF		3102	5401	000	000	(6,500.00)
	SHERIFF		3102	5409	000	000	6,500.00
	SHERIFF		3102	5506	000	000	(6,000.00)
	SHERIFF		3102	5410	000	000	6,000.00
	SHERIFF		3102	5506	000	001	(6,000.00)
	SHERIFF		3102	5410	000	000	6,000.00
4/21/2016	ELECTORAL BOARD AND OFFICIALS	VOTING MACHINE	1301	8001	000	000	7,132.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(7,132.00)
4/25/2016	SHERIFF	(3) CRUISERS	3102	8005	000	000	78,837.00
	SHERIFF	(3) Tahoe	3102	8005	000	000	109,881.00
	TRANSFERS/CONTINGENCY	(6) SHERIFF VEHICLES	9301	5890	000	000	(188,718.00)
4/25/2016	MANAGEMENT INFORMATION SYSTEMS	UPS BATTERY	1222	8007	000	000	8,318.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(8,318.00)
4/26/2016	PARKS AND RECREATION ADMINISTRATION	CREDIT CARD FEES FOR MARCH	7101	5401	000	000	(2,885.66)
	PARKS AND RECREATION ADMINISTRATION		7101	5413	000	000	2,885.66
4/26/2016	HUMAN RESOURCES	COVER ADVERTISING EXPENSES	1203	5506	000	000	(38.51)
	HUMAN RESOURCES		1203	3007	000	000	38.51
4/27/2016	OTHER	AIRPORT OPERATING	1224	5604	000	060	75,100.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(75,100.00)
4/28/2016	COUNTY ATTORNEY	HOTEL EXPENSE FOR SPRING LGA CONFERENCE	1202	3002	000	000	(54.34)
	COUNTY ATTORNEY		1202	5506	000	000	54.34
4/28/2016	COUNTY ADMINISTRATOR	PURCHASE (3) VARIDESKS IN COUNTY ADMINISTRATION	1201	5401	000	000	1,200.00
	OTHER		1224	3002	000	000	(1,200.00)
4/30/2016	SHERIFF	VEHICLE EQUIPMENT	3102	5408	000	000	21,369.00
	SHERIFF		3102	5409	000	000	18,679.00
	TRANSFERS/CONTINGENCY	VEHICLE EQUIPMENT SHERIFF	9301	5890	000	000	(40,048.00)
5/3/2016	COUNTY ATTORNEY	FILING FEES FOR RECORDING PROFFER STATEMENTS	1202	3002	000	000	(42.00)
	COUNTY ATTORNEY		1202	5413	000	000	42.00
5/4/2016	SHERANDO PARK	BALLFIELD MATERIALS FOR APRIL	7110	5408	000	000	(3,687.43)
	SHERANDO PARK		7110	5413	000	000	3,687.43
5/4/2016	SHERANDO PARK	EQUIPMENT LEASE FOR APRIL	7110	5408	000	000	(4,391.63)
	SHERANDO PARK		7110	9001	000	000	4,391.63
5/4/2016	COMMISSIONER OF THE REVENUE	PURCHASE OF USED VEHICLE FOR REASSESSMENT	1209	3010	000	000	(2,500.00)
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	(12,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	000	(2,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	8005	000	000	2,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	8005	000	000	2,500.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	8005	000	000	12,000.00
5/4/2016	CLEARBROOK PARK	EQUIPMENT LEASE FOR APRIL	7109	3004	000	002	(1,920.72)
	CLEARBROOK PARK		7109	9001	000	000	1,920.72
5/4/2016	SHERANDO PARK	RECREATION SUPPLIES FOR APRIL	7110	3004	000	003	(296.95)
	SHERANDO PARK		7110	5412	000	000	295.95
5/4/2016	CLEARBROOK PARK	TO COVER VEHICLE REPAIRS	7110	3004	000	001	(272.35)
	CLEARBROOK PARK		7109	3004	000	002	272.35
			0	0	000	000	-

FY2016 APRIL BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
5/4/2016	SHERANDO PARK	MAINTENANCE SUPPLIES FOR APRIL	7110	3004	000	001	(1,948.96)
	SHERANDO PARK		7110	5407	000	000	1,948.96
5/6/2016	PUBLIC SAFETY COMMUNICATIONS	RIOS AND COUNTY INTERNET	3506	5204	000	000	(600.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5299	000	000	600.00
5/6/2016	SHERANDO PARK	COST OF INFIELD MATERIAL	7110	5410	000	000	(2,115.08)
	SHERANDO PARK		7110	5413	000	000	2,115.08
5/6/2016	INSPECTIONS	COVER REGISTRATION FOR MEMBERSHIP	3401	4003	000	002	(150.00)
	INSPECTIONS		3401	5801	000	000	150.00
5/6/2016	PUBLIC SAFETY COMMUNICATIONS	WATER	3506	5204	000	000	(300.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3010	000	000	300.00

County of Frederick, VA
Report on Unreserved Fund Balance
May 12, 2016

Unreserved Fund Balance, Beginning of Year, July 1, 2015 **42,344,282**

Prior Year Funding & Carryforward Amounts

C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)
C/F DARE	(400)
C/F Abbott Grant	(33,854)
C/F Fire Company Capital	(274,086)
Reserve E-summons funds	(38,816)
C/F Fire Program funds	(29,521)
Reserve P&R Play Fund funds	(6,932)
School encumbrances	(581,267)
C/F Forefeited assets	(58,035)
C/F School Capital to School Operating	(314,747)
C/F School Operating	(123,737)
C/F F&R vehicle equipment	(40,000)
C/F F&R uniforms	(64,000)
	(1,756,175)

Other Funding / Adjustments

Parks returned unused proffer	(710)
COR refund - Brookfield Stephenson Village	(20,539)
COR refund - Ally Financial	(5,405)
COR refund - Ford Motor Credit	(2,930)
COR refund - Opal Oil	(4,070)
Treasurer drive through repair	(30,000)
Circuit Clerk - deputy clerk position	(10,913)
Airport capital	(63,818)
Gainesboro site retainage	5,960
COR refund - disabled veteran	(3,689)
COR refund - Greenway Engineering	(12,753)
COR refund - Navitus Engineering	(42,560)
COR refund - Citizens Asset Finance	(5,736)
COR refund - Carrier Enterprises	(144,392)
Armel Elementary renovation design	(200,000)
NSVRC contribution	(1,216)
PPEA refund - administration building	(47,897)
COR refund - Daimler Trust	(8,679)
COR refund - Aqua Lake Holiday Utilities	(2,759)
COR refund - Probuild CO LLC	(13,282)
COR refund - Lawrence Fabrications	(6,533)
COR refund - Washington Gas	(89,697)
COR refund - Carrier Enterprises	(106,516)
COR refund - Britt Louis Nemeth	(3,019)
COR refund - Admiral Security Services	(2,815)
COR refund - Shenandoah Gas	(17,706)
COR refund - Glass America	(2,834)
COR refund - Crown Cork & Seal	(352,334)
3/2016 Presidential Primary Election	(38,614)
FY15 VJCCA refund	(1,142)
COR refund - disabled veteran	(7,065)
FY16 School & County capital	(7,000,000)
COR refund - Atlantic Construction	(13,574)
Security Drive	(4,390)
COR refund - Unimin Corp	(11,662)
COR refund - Shen-Valley Lime Corp	(6,282)
	(8,279,572)

Fund Balance, May 12, 2016

32,308,535

County of Frederick
 General Fund
 April 30, 2016

ASSETS	FY16 4/30/16	FY15 4/30/15	Increase (Decrease)
Cash and Cash Equivalents	45,908,816.77	47,423,338.16	(1,514,521.39) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb.P/P	106,723,926.47	98,628,655.13	8,095,271.34
Streetlights	33,938.86	33,828.59	110.27
Miscellaneous Charges	66,247.51	14,875.04	51,372.47
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,423.45	4,701.47	(2,278.02)
GL controls (est.rev / est. exp)	<u>(20,115,603.56)</u>	<u>(8,873,051.98)</u>	<u>(11,242,551.58)</u> (1) Attached
TOTAL ASSETS	<u>133,356,243.73</u>	<u>137,968,840.64</u>	<u>(4,612,596.91)</u>
LIABILITIES			
Performance Bonds Payable	2,878,688.53	471,139.09	2,407,549.44
Taxes Collected in Advance	40,240.68	34,374.64	5,866.04
Deferred Revenue	<u>106,824,411.84</u>	<u>98,679,372.76</u>	<u>8,145,039.08</u> *B
TOTAL LIABILITIES	109,743,341.05	99,184,886.49	10,558,454.56
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,183,325.41	621,495.83	561,829.58 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	66,131.05	70,940.70 *C
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	269,039.57	222,145.76	46,893.81 *D
Historical Markers	17,353.02	17,312.45	40.57
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	1,850,419.80	4,023,780.67	(2,173,360.87) (3) Attached
Parks Reserve	6,932.25	0.00	6,932.25
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>18,504,355.08</u>	<u>32,227,498.84</u>	<u>(13,723,143.76)</u> (4) Attached
TOTAL EQUITY	<u>23,612,902.68</u>	<u>38,783,954.15</u>	<u>(15,171,051.47)</u>
TOTAL LIAB. & EQUITY	<u>133,356,243.73</u>	<u>137,968,840.64</u>	<u>(4,612,596.91)</u>

NOTES:

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

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

*C Upgrade board room audio visual and broadcasting equipment in the previous year \$178,122 from Comcast provided PEG funds.

*D Previously ADA Fees.

BALANCE SHEET

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,695,246	138,544,535	9,150,711
Appropriations	(75,532,964)	(61,262,098)	(14,270,866)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	1,183,325	621,496	561,830
	(20,115,604)	(8,873,052)	(11,242,552)

(2) General Fund Purchase Orders 4/30/16

DEPARTMENT	Amount	
Animal Shelter	14,015.00	(12) Cat Condos & Bases
Clerk	5,590.00	Conservation & Preservation of (3) Books
Fire & Rescue	266.61	Uniforms
	108.00	Rescue Technology
	2,615.00	Instructor & Student Manuals
	119,370.63	Gas Meters w/Accessories
	32,150.00	Scott SCBS System Equipment
	6,349.32	Uniforms
	17,226.10	Respirator Testing System
	28,008.00	(3) Washer/Extractors
IT	3,912.54	Laser Jet Printer
	8,950.00	HP Designjet Printer
Parks	143.90	Rose Hill Park Engineering Service
	7,735.10	Special Events T-Shirts
	49,792.00	Sierra Restroom Building Rose Hill Park
	23,967.00	Resurface Clearbrook Pool
	159,475.00	Rose Hill Park Rec&Access Trails Construction
	4,595.00	Fusion Soccer Goal
	17,177.45	Grass Seed and Fertilizer
	4,000.00	Bike Path Asphalt Repair
	5,423.00	Well Installation
Planning	3,760.50	Office Furniture
Public Safety	10,273.08	Repair & Maintenance of Radio Equipment
Refuse	6,280.00	(100) Rain Barrels and (25) Compost Bins
Registrar	7,131.31	Optical Scan Voting Machine
Sheriff	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	208,208.00	(8) Police Interceptors
	29,999.40	Communication System (10) Radios w/Accessories
	25,455.90	Ammunition
	168,343.17	Tasers & Accessories
	1,420.00	Weapon Racks
	41,320.00	(2) 2015 Chrysler Vans
	15,513.88	(25) Body Armor & Carriers
	78,837.00	(3) 2016 Police Interceptors
Treasurer	40,357.00	Hasler HP Inserter
Total	1,183,325.41	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @4/30/16	54,706.90	343,280.16	391,139.40	1,061,293.34	1,850,419.80

Designated Other Projects Detail

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment on the Huntsberry property.
Library	101,206.00	
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	41,776.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Other Proffers@4/30/16	1,061,293.34	

(4) Fund Balance Adjusted	FY2016	FY2015	Variance
Ending 4/30	32,314,816.49	36,430,772.35	(4,115,955.86)
Revenue 4/30	91,209,211.22	87,972,385.05	3,236,826.17
Expenditures 4/30	(51,377,717.17)	(48,389,680.26)	(2,988,036.91)
Transfers 4/30	(53,641,955.46)	(43,785,978.30)	(9,855,977.16)
4/30 Adjusted Fund Balance	18,504,355.08	32,227,498.84	(13,723,143.76)

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2016

REVENUES:	<u>Appropriated</u>	FY16 4/30/16 <u>Actual</u>	FY15 4/30/15 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	100,608,073.00	46,326,108.09	44,644,782.80	1,681,325.29 (1)
Other local taxes	31,899,849.00	23,443,773.07	22,558,788.82	884,984.25 (2)
Permits & Privilege fees	1,663,682.00	1,927,607.90	1,524,864.77	402,743.13 (3)
Revenue from use of money and property	160,420.13	172,646.09	169,627.72	3,018.37 (4)
Charges for Services	2,478,226.00	2,146,276.97	1,879,191.32	267,085.65
Miscellaneous	596,090.35	304,490.14	473,903.00	(169,412.86)
Recovered Costs	1,319,897.49	1,388,193.97	1,680,710.84	(292,516.87) (5)
Proffers		1,470,410.59	973,401.60	497,008.99 (5)
Intergovernmental:				
Commonwealth	8,900,008.00	13,953,753.95	14,036,521.86	(82,767.91) (6)
Federal	69,000.00	75,950.45	30,592.32	45,358.13 (7)
TOTAL REVENUES	147,695,245.97	91,209,211.22	87,972,385.05	3,236,826.17
 EXPENDITURES:				
General Administration	11,121,805.90	8,912,762.19	7,639,546.19	1,273,216.00
Judicial Administration	2,434,843.52	1,862,715.49	1,783,144.38	79,571.11
Public Safety	33,613,705.04	24,758,300.84	23,875,712.54	882,588.30
Public Works	4,957,907.86	3,402,355.57	3,081,818.52	320,537.05
Health and Welfare	8,177,956.00	6,095,516.86	5,632,784.62	462,732.24
Education	56,000.00	42,000.00	42,000.00	0.00
Parks, Recreation, Culture	6,432,979.24	4,677,396.80	4,252,953.82	424,442.98
Community Development	1,997,260.95	1,626,669.42	2,081,720.19	(455,050.77)
TOTAL EXPENDITURES	68,792,458.51	51,377,717.17	48,389,680.26	2,988,036.91 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	100,201,716.43	53,641,955.46	43,785,978.30	9,855,977.16 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(21,298,928.97)	(13,810,461.41)	(4,203,273.51)	9,607,187.90
 Fund Balance per General Ledger		32,314,816.49	36,430,772.35	(4,115,955.86)
Fund Balance Adjusted to reflect Income Statement 4/30/16		18,504,355.08	32,227,498.84	(13,723,143.76)

(1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	23,950,081	23,329,644	620,437
Public Services Current Taxes	1,347,709	1,158,065	189,644
Personal Property	19,983,373	19,004,011	979,362
Penalties and Interest	855,232	902,730	(47,498)
Credit Card Chgs./Delinq.Advertising	(34,125)	(26,350)	(7,775)
Adm.Fees For Liens&Distress	233,836	276,682	(42,846)
	46,336,107	44,644,783	1,691,324

(2) Other Local Taxes

Local Sales and Use Tax	8,465,485.91	8,011,112.01	454,373.90
Communications Sales Tax	873,184.19	901,539.99	(28,355.80)
Utility Taxes	2,290,124.42	2,396,427.45	(106,303.03)
Business Licenses	6,158,910.30	5,993,275.11	165,635.19
Auto Rental Tax	165,163.76	76,791.87	88,371.89
Motor Vehicle Licenses Fees	572,965.75	586,477.80	(13,512.05)
Recordation Taxes	1,167,792.46	1,011,448.30	156,344.16
Meals Tax	3,377,750.21	3,247,319.36	130,430.85
Lodging Tax	352,522.56	313,517.80	39,004.76
Street Lights	15,672.70	16,679.23	(1,006.53)
Star Fort Fees	4,200.81	4,199.90	0.91
Total	23,443,773.07	22,558,788.82	884,984.25

(3)Permits&Privileges

Dog Licenses	36,971.00	38,543.00	(1,572.00)
Land Use Application Fees	9,725.00	7,400.00	2,325.00
Transfer Fees	2,540.70	2,253.37	287.33
Development Review Fees	444,615.89	429,444.72	15,171.17
Building Permits	1,071,020.26	781,893.56	289,126.70
2% State Fees	6,377.53	19,220.62	(12,843.09)
Electrical Permits	90,335.00	77,105.00	13,230.00
Plumbing Permits	19,769.80	15,883.00	3,886.80
Mechanical Permits	108,806.00	56,107.50	52,698.50
Sign Permits	4,401.72	1,970.00	2,431.72
Permits for Commercial Burning	125.00	575.00	(450.00)
Explosive Storage Permits	1,100.00	700.00	400.00
Blasting Permits	420.00	240.00	180.00
Land Disturbance Permits	129,350.00	91,829.00	37,521.00
Septic Haulers Permit	300.00	200.00	100.00
Sewage Installation License	1,750.00	600.00	1,150.00
Transfer Development Rights	-	900.00	(900.00)
Total	1,927,607.90	1,524,864.77	402,743.13

(4) Revenue from use of

Money	138,574.43	109,985.15	28,589.28
Property	34,071.66	59,642.57	(25,570.91)
Total	172,646.09	169,627.72	3,018.37

(5) Recovered Costs	FY16	FY15	Increase/Decrease
	4/30/16	4/30/15	
Recovered Costs Treas.Office	44,626.00	44,626.00	-
Worker's Comp	1,000.00	1,000.00	-
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	20,313.98	20,181.25	132.73
Recovered Costs F&R Fee Recovery	509,280.83	468,626.13	40,654.70
Recovered Cost Fire Companies	38,672.90	55,431.16	(16,758.26)
Reimbursement Circuit Court	11,029.95	10,549.42	480.53
Reimb.Public Works/Planning Clean Up	3,086.25	723.75	2,362.50
Clarke County Container Fees	50,554.12	34,793.35	15,760.77
City of Winchester Container Fees	39,315.89	31,049.41	8,266.48
Refuse Disposal Fees	64,460.49	46,307.81	18,152.68
Recycling Revenue	59,132.13	51,219.42	7,912.71
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	1,167.04	1,305.54	(138.50)
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	1,195.00	6,363.53	(5,168.53)
Reimb.of Expenses Gen.District Court	21,866.40	23,969.82	(2,103.42)
Reimb.Task Force	56,167.91	60,505.96	(4,338.05)
Sign Deposits Planning	50.00	(50.00)	100.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Reimbursement Elections	-	4,402.01	(4,402.01)
Westminster Canterbury Lieu of Tax	12,456.00	24,450.10	(11,994.10)
Grounds Maint.Frederick Co. Schools	228,474.05	197,106.43	31,367.62
Comcast PEG Grant	72,126.45	70,940.70	1,185.75
Fire School Programs	14,874.25	13,340.00	1,534.25
Clerks Reimbursement to County	8,637.51	8,295.33	342.18
Sheriff Reimbursement	3,950.23	21,705.74	(17,755.51)
Subtotal Recovered Costs	1,388,193.97	1,680,710.84	(292,516.87)
Proffer-Other	483,090.46	449.50	482,640.96 *2
Lynnhaven	30,404.79	-	30,404.79
Proffer Sovereign Village	-	14,634.92	(14,634.92)
Proffer Redbud Run	77,448.00	51,632.00	25,816.00
Proffer Canter Estates	77,671.43	8,175.94	69,495.49
Proffer Village at Harvest Ridge	13,851.00	7,695.00	6,156.00
Proffer Southern Hills	34,370.00	-	34,370.00
Proffer Snowden Bridge	432,440.91	488,244.24	(55,803.33)
Proffer Meadows Edge Racey Tract	251,800.00	392,808.00	(141,008.00)
Cedar Meadows	68,334.00	9,762.00	58,572.00
Proffer Westbury Commons	1,000.00	-	1,000.00
Subtotal Proffers	1,470,410.59	973,401.60	497,008.99
Grand Total	2,858,604.56	2,654,112.44	204,492.12

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

*2 Blackburn commerce Center Rezoning/Transportation Improvement \$452,745.46

(6) Commonwealth Revenue	FY16	FY15	
	4/30/16	4/30/15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	129,795.16	102,884.81	26,910.35
Recordation Taxes	284,889.59	349,446.61	(64,557.02)
P/P State Reimbursement	6,526,528.26	6,526,528.18	0.08
Shared Expenses Comm.Atty.	393,061.04	337,563.76	55,497.28
Shared Expenses Sheriff	1,852,732.20	1,810,441.49	42,290.71
Shared Expenses Comm.of Rev.	163,034.73	160,051.09	2,983.64
Shared Expenses Treasurer	124,034.60	126,979.85	(2,945.25)
Shared Expenses Clerk	337,233.48	308,982.67	28,250.81
Public Assistance Grants	3,403,612.28	3,061,073.05	342,539.23
Litter Control Grants	15,687.00	15,515.00	172.00
Other Revenue from the Commonwealth	-	196,265.00	(196,265.00)
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)
DMV Grant Funding	19,107.39	29,032.16	(9,924.77)
State Grant Emergency Services	30,754.29	62,786.60	(32,032.31)
DCJS & Sheriff (State Grants)	30,725.28	146,240.48	(115,515.20)
JJC Grant Juvenile Justice	128,358.00	124,451.00	3,907.00
Rent/Lease Payments	145,285.70	246,418.70	(101,133.00)
Spay/Neuter Assistance -State	2,318.10	2,232.14	85.96
Wireless 911 Grant	50,956.81	53,148.53	(2,191.72)
State Forfeited Asset Funds	33,770.21	18,227.63	15,542.58
Victim Witness	25,807.50	77,415.00	(51,607.50)
F/R OEMS Reimb.	3,805.88	4,882.38	(1,076.50)
Total	13,953,753.95	14,036,521.86	(82,767.91)

*1

*2

*3

*4

*1 Increase for special needs

*2 DEQ Stormwater revenue FY15

*3 Abbott Grant \$99,064.88 FY15

*4 Rent payments from Social Services decreased due to the debt service satisfaction on the County Administration Building

County of Frederick

General Fund

April 30, 2016

(7) Federal Revenue	FY16	FY15	Increase/Decrease
	4/30/16	4/30/15	
Federal Forfeited Assets	11,538.45	-	11,538.45
Housing Illegal Aliens-Federal	12,581.00	12,449.00	132.00
Federal Funds-Sheriff	38,983.00	10,276.32	28,706.68
Emergency Services Grant	12,848.00	7,867.00	4,981.00
Total	75,950.45	30,592.32	45,358.13

(8) Expenditures

Expenditures increased \$2,988,036.91. **General Administration** increased \$1,273,216 and reflects a \$673,536.50 increase of Commissioner of the Revenue tax refunds year to date. Additionally, the CSA Fund transfer increased \$286,980. **Public Safety** increased \$882,588.30 and reflects an increase of \$162,538.40 for the contribution for the local share for the Jail through the third quarter. Also, Inspections purchased two 2016 Chevrolet Colorado trucks for a total of \$52,779 and Fire and Rescue a 2016 Ford F250 truck (\$29,943) and a 2016 Ford Police utility vehicle (\$27,066). **Public Works** increased \$320,537.05 and includes the County share of the Courthouse Complex maintenance increase of \$111,180.31. Additionally, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). **Parks, Recreation, and Culture** increased \$424,442.98 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375 each) and (2) 2015 Toro Z-turn riding mowers (\$13,057 each). Also, the acquisition of property at 692 Old Charles Town Road (\$92,561.80). The decrease in **Community Development** reflects the \$452,141.35 FY2016 decrease for the transfer to the Economic Development Authority. The Transfers increased \$9,855,977.16. See chart below:

(9) Transfers Increased \$9,855,977.16	FY16	FY15	Increase/Decrease
	4/30/16	4/30/15	
Transfer to School Operating	36,743,038.31	32,892,257.05	3,850,781.26 *1
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-
Transfer to School Construction	3,200,000.00	-	3,200,000.00
Transfer to Debt Service County	1,961,127.11	1,889,356.96	71,770.15 *2
Transfer to School Operating Capital	4,314,746.72	542,593.92	3,772,152.80 *3
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00) *4
Transfer to Development Project Fund	4,390.00	-	4,390.00
Operational Transfers	105,577.82	148,694.87	(43,117.05) *5
Total	53,641,955.46	43,785,978.30	9,855,977.16

*1 Increase in FY15 School Operating Transfer.

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

*3 FY16 transfer of \$4 million to the School to address critical capital needs.

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

*5 Timing of insurance charge outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 April 30, 2016

ASSETS	FY2016 <u>4/30/16</u>	FY2015 <u>4/30/15</u>	Increase <u>(Decrease)</u>
Cash	6,318,666.57	4,980,073.08	1,338,593.49 *1
GL controls(est.rev/est.exp)	<u>(758,682.28)</u>	<u>(913,749.19)</u>	<u>155,066.91</u>
TOTAL ASSETS	<u>5,559,984.29</u>	<u>4,066,323.89</u>	<u>1,493,660.40</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
TOTAL LIABILITIES	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	19,470.06	25,079.68	(5,609.62)
Fund Balance	<u>3,281,610.23</u>	<u>1,926,145.21</u>	<u>1,355,465.02</u> *2
TOTAL EQUITY	<u>3,301,080.29</u>	<u>1,951,224.89</u>	<u>1,349,855.40</u>
TOTAL LIABILITY & EQUITY	<u>5,559,984.29</u>	<u>4,066,323.89</u>	<u>1,493,660.40</u>

NOTES:

*1 Cash increased \$1,338,593.49. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

*2 Fund balance increased \$1,355,465.02. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$797,185.69.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	30,612.15
Compensation Board Reimbursement 4/16	<u>458,093.10</u>
Total	488,705.25

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 4/30/2016

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2016 4/30/16 <u>Actual</u>	FY2015 4/30/15 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	148.54	123.19	25.35
Interest		11,508.18	9,365.11	2,143.07
Supervision Fees	41,696.00	30,458.00	32,463.00	(2,005.00)
Drug Testing Fees	5,000.00	-	565.00	(565.00)
Work Release Fees	355,828.00	274,285.73	251,278.13	23,007.60
Federal Bureau Of Prisons	0.00	1,202.52	3,510.28	(2,307.76)
Local Contributions	6,495,106.00	6,495,106.00	5,615,532.74	879,573.26
Miscellaneous	15,000.00	6,506.33	5,473.07	1,033.26
Phone Commissions	345,000.00	259,286.46	235,247.43	24,039.03
Food & Staff Reimbursement	130,000.00	47,009.37	80,416.17	(33,406.80)
Elec.Monitoring Part.Fees	90,000.00	82,534.31	65,197.21	17,337.10
Share of Jail Cost Commonwealth	1,097,197.00	747,470.60	608,468.11	139,002.49
Medical & Health Reimb.	68,000.00	63,092.14	54,634.76	8,457.38
Shared Expenses CFW Jail	5,090,140.00	4,071,102.71	3,993,640.29	77,462.42
State Grants	250,263.00	270,346.00	257,396.00	12,950.00
Local Offender Probation	252,286.00	252,286.00	244,616.00	7,670.00
DOC Contract Beds	0.00	0.00	1,751.18	(1,751.18)
Bond Proceeds	0.00	77,024.08	0.00	77,024.08
Transfer From General Fund	5,103,298.00	3,827,473.50	3,664,935.10	162,538.40
TOTAL REVENUES	19,338,814.00	16,516,840.47	15,124,612.77	1,392,227.70
EXPENDITURES:	20,116,966.34	15,719,654.78	15,012,485.47	707,169.31
Excess(Deficiency)of revenues over expenditures		797,185.69	112,127.30	685,058.39
FUND BALANCE PER GENERAL LEDGER		<u>2,484,424.54</u>	<u>1,814,017.91</u>	<u>670,406.63</u>
Fund Balance Adjusted To Reflect Income Statement 4/30/16		3,281,610.23	1,926,145.21	1,355,465.02

County of Frederick
Fund 12 Landfill
April 30, 2016

ASSETS	FY2016 4/30/16	FY2015 4/30/15	Increase (Decrease)
Cash	33,861,250.48	31,849,552.08	2,011,698.40
Receivables:			
Fees	600,241.19	597,320.33	2,920.86 *1
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Misc. Charges	75.00	0.00	75.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(2,849,616.14)</u>	<u>(4,399,057.22)</u>	<u>1,549,441.08</u>
TOTAL ASSETS	<u>49,608,945.30</u>	<u>46,530,159.62</u>	<u>3,078,785.68</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,485,783.93	11,938,535.78	547,248.15 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Misc. Charges	75.00	0.00	75.00
TOTAL LIABILITIES	<u>12,677,221.40</u>	<u>12,126,691.64</u>	<u>550,529.76</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	7,623.86	656,332.00	(648,708.14) *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>27,065,658.04</u>	<u>23,888,693.98</u>	<u>3,176,964.06</u> *4
TOTAL EQUITY	<u>36,931,723.90</u>	<u>34,403,467.98</u>	<u>2,528,255.92</u>
TOTAL LIABILITY AND EQUITY	<u>49,608,945.30</u>	<u>46,530,159.62</u>	<u>3,078,785.68</u>

NOTES:

*1 Landfill fees increased \$2,920.86. Landfill fees at 4/16 were \$513,110.67 compared to \$481,119.83 at 4/15 for an increase of \$31,990.84. Delinquent fees at 4/16 were \$82,616.76 compared to \$112,303.93 at 4/15 for a decrease of \$29,687.17.

*2 Remediation increase \$547,248.15 and includes \$517,368.00 for post closure and \$29,880.15 interest.

*3 The encumbrance balance at 4/30/16 was \$7,623.86 for a fusion machine with attachments.

*4 Fund balance increased \$3,176,964.06. The beginning balance was \$27,730,771.72 and includes adjusting entries, budget controls for FY16(\$75,138), the partial capping/closure of area 1, phase 1 of the CDD landfill-DEQ permit 591(\$2,125,770), and year to date revenue less expenditures of \$1,535,794.32.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
April 30, 2016

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY16 4/30/16 Actual</u>	<u>FY15 4/30/15 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	3,702.01	3,035.88	666.13
Interest on Bank Deposits	60,000.00	59,619.03	54,863.48	4,755.55
Salvage and Surplus	0.00	58,747.30	94,269.15	(35,521.85)
Sanitary Landfill Fees	5,080,500.00	4,374,773.59	3,728,879.15	645,894.44
Charges to County	0.00	324,174.30	266,673.86	57,500.44
Charges to Winchester	0.00	91,122.50	76,214.68	14,907.82
Tire Recycling	120,000.00	79,535.43	140,965.07	(61,429.64)
Reg. Recycling Electronics	60,000.00	40,530.00	32,788.01	7,741.99
Greenhouse Gas Credit Sales		32,387.06	3,668.28	28,718.78
Miscellaneous	60,000.00	5,595.40	4,903.00	692.40
Wheel Recycling	120,000.00	0.00	10,491.47	(10,491.47)
Renewable Energy Credits	116,262.00	114,649.96	118,632.38	(3,982.42)
Landfill Gas To Electricity	394,620.00	302,544.05	413,236.27	(110,692.22)
Waste Oil Recycling		1,920.53	7,506.19	(5,585.66)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,011,382.00	5,489,301.16	4,956,126.87	533,174.29
Operating Expenditures	4,865,198.91	3,175,479.61	2,645,028.11	530,451.50
Capital Expenditures	4,003,423.09	778,027.23	1,427,579.92	(649,552.69)
TOTAL Expenditures	8,868,622.00	3,953,506.84	4,072,608.03	(119,101.19)
Excess(deficiency)of revenue over expenditures		1,535,794.32	883,518.84	652,275.48
Fund Balance Per General Ledger		25,529,863.72	23,005,175.14	2,524,688.58
FUND BALANCE ADJUSTED		27,065,658.04	23,888,693.98	3,176,964.06