



**AGENDA**  
**FREDERICK COUNTY BOARD OF SUPERVISORS**  
**WEDNESDAY, MARCH 6, 2019**  
**4:00 P.M. – BUDGET WORK SESSION**  
**BOARD ROOM, COUNTY ADMINISTRATION BUILDING**  
**107 NORTH KENT STREET, WINCHESTER, VIRGINIA**

**4:00 P.M. – Budget Work Session Call to Order**

1. Airplane Tax Discussion – Confirm reducing tax to \$0.01

2018 revenue @ \$0.50 rate = \$ 53,635

2. Transient Occupancy Tax Discussion – Current rate = 2.5%

*Per Code, Frederick County “may levy a transient occupancy tax not to exceed five percent, and any excess over two percent shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties and generate tourism revenues in the locality.”*

3. Fund Balance Capital Funding – Assumption is to move approximately \$7 million into Capital Fund when established; only requesting \$1.8 million for General Fund; the \$5.4 million Debt Reduction Fund remains separate
4. Finalize Budget Scenario (See attached)
5. Calendar – Remaining budget dates

March 13, 2019	Final Budget Work Session, prior to BOS meeting 5:30 P.M.
March 14, 2019	Finalized advertisement to the Star
March 19, 2019	Budget Advertisement in newspaper
March 27, 2019	Public Hearing on Budget – BOS meeting 7:00 P.M.
April 10, 2019	Budget Adoption – BOS meeting 7:00 P.M.

**Adjourn**

Scenario A - Current Tax Rate (61 Cents) Remaining funds not prioritized	Scenario B - Current Tax Rate (61 Cents)	Scenario C - Current Tax Rate (61 Cents) County Administrator Recommendation
All capital funded in proposed Capital Fund	All capital funded in proposed Capital Fund	All capital funded in proposed Capital Fund
No outside agency increases except: Health Department Northwestern Community Services Handley Library LFCC NSV Regional Commission	No outside agency increases except: Health Department Northwestern Community Services Handley Library LFCC NSV Regional Commission	No outside agency increases except: Health Department Northwestern Community Services Handley Library LFCC NSV Regional Commission
Contingency Funds \$500,000	Contingency Funds \$40,472	Contingency Funds \$196,953
Total Increase to School Funding \$5,782,971 (including debt)	Total Increase to School Funding \$5,782,971 (including debt)	Total Increase to School Funding \$5,782,971 (including debt)
Merit Increase 4%	Merit Increase 4%	Merit Increase 4%
Health insurance renewal 15%. Plan changes proposed to reduce to budgeted 10%.	Health insurance renewal 15%. Plan changes proposed to reduce to budgeted 10%.	Health insurance renewal 15%. Plan changes proposed to reduce to budgeted 10%.
Funds Remaining \$1,992,050	Funds Remaining \$2,492,050	Funds Remaining \$2,492,050
<u>New Position Requests:</u>	<u>New Position Funding (Prioritized):</u>	<u>New Position Funding (Prioritized):</u>
Receptionist (PT) \$16,298	9 SRO's \$1,079,370	Assistant Chief \$142,663
Deputy County Administrator \$154,120	12 Firefighter/EMT \$1,037,268	6 Firefighter/EMT \$518,634
Purchasing Manager \$95,530	Assistant Chief \$142,663	9 SRO's \$1,079,370
GIS Paid Intern (PT) \$7,974	CPS Supervisor \$108,017	CPS Supervisor \$108,017
Deputy (9 Patrol/9 SRO/3 Civil) \$119,930	Public Safety Communications Operations Supr. \$84,260	Public Safety Communications Operations Supr. \$84,260
Investigator (2) \$101,613	Total \$2,451,578	Supervisor -Family Services \$88,231
Firefighter/EMT (18) \$86,439		Purchasing Manager \$95,530
Assistant Chief \$142,663		Deputy County Administrator \$154,120
Assistant Fire Marshal \$190,204		Receptionist (PT) \$16,298
EMS Captain (3) \$118,083		GIS Paid Intern (PT) \$7,974
Public Safety Communications Operations Supr. \$84,260		Total \$2,295,097
Maintenance Specialist \$73,806		
CPS Supervisor \$108,017		
Supervisor -Family Services \$88,231		
Human Services Assistant I \$60,049		
Assumes that Fund Balance funding eliminated by proposed Capital Fund	Assumes that Fund Balance funding eliminated by proposed Capital Fund	Assumes that Fund Balance funding eliminated by proposed Capital Fund
\$1.7 million Windfall to Fund Balance	\$1.7 million Windfall to Fund Balance	\$1.7 million Windfall to Fund Balance