



COUNTY of FREDERICK

Finance Department
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TO: Board of Supervisors and Finance Committee

FROM: Cheryl Shiffler, Finance Director

DATE: February 20, 2018

SUBJECT: Updated Scenarios

The attached Scenario Page has been updated to reflect the five scenarios selected at our last budget worksession. All scenarios have common elements such as funding for outside agencies, merit, and the continued use of \$2.5 million from unreserved fund balance. Each scenario derives funding for the proposed budget increases from an additional \$6,093,123 in local tax revenue in addition to other sources. The primary difference between scenarios is the degree to which additional funds are derived from a tax increase versus through use of the \$4.3 million which would otherwise be set aside as Capital/debt reserve. A summary of scenarios is as follows and is listed at the bottom of the attached scenario worksheet:

Scenario B	3 Cent Real Estate Tax Rate Increase
	Continue to Reserve \$4.3m for Capital/Debt Reserve
Scenario G	No Real Estate Tax Rate Increase
	Utilizes 3m otherwise reserved for Capital/Debt Reserve
	\$1.3m remains for Capital/Debt Reserve
Scenario C	4 Cent Real Estate Tax Rate Increase
	Continue to Reserve \$4.3m for Capital/Debt Reserve
Scenario H	No Real Estate Tax Rate Increase
	No Funding for Capital Reserve/Debt Reserve
Schedule D	5 Cent Real Estate Tax Rate Increase
	Continue to Reserve \$4.3m for Capital Debt Reserve

The most significant changes in expenditures between the scenarios is the funding for new positions and associated capital for those positions, funding levels for operational contingency, and additional funding for school operating.

Please let us know if we can answer any questions in advance of the meeting.

FY 2019 GENERAL FUND BUDGET SUMMARY BY SCENARIO

<u>SCENARIO B - 3 cent tax increase</u>	<u>SCENARIO C - 4 cent tax increase</u>	<u>SCENARIO D - 5 cent tax increase</u>	<u>SCENARIO G - No tax increase</u>	<u>SCENARIO H - No tax increase</u>
New Positions -6 Firefighters & related equip. Cost per firefighter: \$67,093 -2 Sheriff Deputies & related equip. Cost per deputy: \$103,079 -Asst. Commonwealth Attorney -Legal Secretary -Account Clerk - COR -Assessor -Family Services Specialist - Soc. Svcs.	New Positions -8 Firefighters & related equip. Cost per firefighter: \$67,093 -3 Sheriff Deputies & related equip. Cost per deputy: \$103,079 -Asst. Commonwealth Attorney -Legal Secretary -Account Clerk - COR -Assessor -Family Services Specialist - Soc. Svcs.	New Positions -12 Firefighters & related equip. Cost per firefighter: \$67,093 -5 Sheriff Deputies & related equip. Cost per deputy: \$103,079 -Asst. Commonwealth Attorney -Legal Secretary -Account Clerk - COR -Assessor -Family Services Specialist - Soc. Svcs.	New Positions -6 Firefighters & related equip. Cost per firefighter: \$67,093 -2 Sheriff Deputies & related equip. Cost per deputy: \$103,079 -Asst. Commonwealth Attorney -Legal Secretary -Account Clerk - COR -Assessor -Family Services Specialist - Soc. Svcs.	New Positions -8 Firefighters & related equip. Cost per firefighter: \$67,093 -3 Sheriff Deputies & related equip. Cost per deputy: \$103,079 -Asst. Commonwealth Attorney -Legal Secretary -Account Clerk - COR -Assessor -Family Services Specialist - Soc. Svcs.
No Outside Agency increases except -Health Dept -Northwestern Comm. Services -Handley Library -LFCC -NSV Regional Commission	No Outside Agency increases except -Health Dept -Northwestern Comm. Services -Handley Library -LFCC -NSV Regional Commission	No Outside Agency increases except -Health Dept -Northwestern Comm. Services -Handley Library -LFCC -NSV Regional Commission	No Outside Agency increases except -Health Dept -Northwestern Comm. Services -Handley Library -LFCC -NSV Regional Commission	No Outside Agency increases except -Health Dept -Northwestern Comm. Services -Handley Library -LFCC -NSV Regional Commission
Capital Requests -Abrams Creek Greenway project due to grant revenue -Scanner for Finance-required by IT -Switch Replacement - IT -1 Receiver Can - Refuse Collection -Land for Albin site relocation -Heat Pump Replacement 4th Floor CAB -Tracer system HVAC controls CAB -New building automation system - PSB -2 Vehicles for new Deputies	Capital Requests -Abrams Creek Greenway project due to grant revenue -Scanner for Finance-required by IT -Switch Replacement - IT -1 Receiver Can - Refuse Collection -Land for Albin site relocation -Heat Pump Replacement 4th Floor CAB -Tracer system HVAC controls CAB -New building automation system - PSB -3 Vehicles for new Deputies	Capital Requests -Abrams Creek Greenway project due to grant revenue -Scanner for Finance-required by IT -Switch Replacement - IT -1 Receiver Can - Refuse Collection -Land for Albin site relocation -Heat Pump Replacement 4th Floor CAB -Tracer system HVAC controls CAB -New building automation system - PSB -5 Vehicles for new Deputies	Capital Requests -Abrams Creek Greenway project due to grant revenue -Scanner for Finance-required by IT -Switch Replacement - IT -1 Receiver Can - Refuse Collection -Land for Albin site relocation -Heat Pump Replacement 4th Floor CAB -Tracer system HVAC controls CAB -New building automation system - PSB -2 Vehicles for new Deputies	Capital Requests -Abrams Creek Greenway project due to grant revenue -Scanner for Finance-required by IT -Switch Replacement - IT -1 Receiver Can - Refuse Collection -Land for Albin site relocation -Heat Pump Replacement 4th Floor CAB -Tracer system HVAC controls CAB -New building automation system - PSB -3 Vehicles for new Deputies
3% Merit	3% Merit	3% Merit	3% Merit	3% Merit
School Operating Transfer increase \$5,183,080	School Operating Transfer increase \$5,753,080	School Operating Transfer increase \$6,323,080	School Operating Transfer increase \$5,183,080	School Operating Transfer increase \$5,937,544
Other Significant Operating -Design/Survey work for new Albin site -Replace culvert & pave Round Hill site	Other Significant Operating -Design/Survey work for new Albin site -Replace culvert & pave Round Hill site	Other Significant Operating -Design/Survey work for new Albin site -Replace culvert & pave Round Hill site	Other Significant Operating -Design/Survey work for new Albin site -Replace culvert & pave Round Hill site	Other Significant Operating -Design/Survey work for new Albin site -Replace culvert & pave Round Hill site
\$52,181 Operating Contingency \$4,323,620 Capital/Debt Reserve	\$231,547 Operating Contingency \$4,323,620 Capital/Debt Reserve	\$187,019 Operating Contingency \$4,323,620 Capital/Debt Reserve	\$52,181 Operating Contingency \$1,323,620 Capital/Debt Reserve	\$370,703 Operating Contingency \$0 Capital/Debt Reserve

FY 2018-2019 BUDGET REDUCTIONS - GENERAL FUND

Dept Code	Department	Description	Increase (Decrease)	Reductions - Scenario B	Reductions - Scenario C	Reductions - Scenario D	Reductions - Scenario G	Reductions - Scenario H
1203	Human Resources	Salaries/Fringes-Education Tuition Ass.	36,060	6,000	6,000	6,000	6,000	6,000
1209	Commissioner of Revenue	Salary adjustments for 7 employees	132,948	15,468	15,468	15,468	15,468	15,468
1210	Reassessment	Salary adjustment for 1 employee	109,459	3,490	3,490	3,490	3,490	3,490
1220	Information Technology	Salaries/Fringes-Education/Tuition Ass. Office Supplies - Refresh Program Travel IT Equip-software for Drone	67,684 180,528 17,300 15,000	3,150 92,000 10,000 15,000	3,150 92,000 10,000 15,000	3,150 92,000 10,000 15,000	3,150 92,000 10,000 15,000	3,150 92,000 10,000 15,000
1224	Other	Blue Ridge Legal Services-NEW NW Works-Increase Sinclair Health Clinic-NEW Bluemont Concert Series-NEW CLEAN, Inc.-Increase Habitat for Humanity-NEW	5,547 123,700 50,000 8,000 5,000 13,200	5,547 123,700 50,000 8,000 5,000 13,200	5,547 123,700 50,000 8,000 5,000 13,200	5,547 123,700 50,000 8,000 5,000 13,200	5,547 123,700 50,000 8,000 5,000 13,200	5,547 123,700 50,000 8,000 5,000 13,200
1302	Registrar	Salary increases for Registrar & Asst.	59,298	39,618	39,618	39,618	39,618	39,618
2102	General District Court	Supplements to staff salaries	36,199	36,199	36,199	36,199	36,199	36,199
2105	J & D Court	Supplements to staff salaries	28,443	28,443	28,443	28,443	28,443	28,443
2201	Commonwealth Attorney	Repair & Maint.-Vehicle Motor Vehicle - Replacement	2,500 32,329	2,500 32,329	2,500 32,329	2,500 32,329	2,500 32,329	2,500 32,329
3102	Sheriff	NEW DEPUTIES/INVESTIGATOR 6,5,3,6,5 Prof. Health Services Repair and Maintenance - Vehicle Maint. Service Contracts Office Supplies Vehicle and Powered Equip. Police Supplies	898,884 7,486 176,840 95,368 72,585 368,076 82,703	347,478 4,200 76,000 95,368 72,585 427,564 49,531	289,565 4,200 76,000 95,368 72,585 413,846 49,531	173,739 4,200 76,000 95,368 72,585 386,410 49,531	347,478 4,200 76,000 95,368 72,585 427,564 49,531	289,565 4,200 76,000 95,368 72,585 413,846 49,531

Dept Code	Department	Description	Increase (Decrease)	Reductions - Scenario B	Reductions - Scenario C	Reductions - Scenario D	Reductions - Scenario G	Reductions - Scenario H
		Uniforms	75,873	13,482	11,235	6,741	13,482	11,235
		Uniforms - Dive Team	22,324	10,000	10,000	10,000	10,000	10,000
		Travel	43,350	7,200	6,000	3,600	7,200	6,000
		Machinery & Equip.-radios + installation; cameras, drone	2,330,031	2,330,031	2,330,031	2,330,031	2,330,031	2,330,031
		Vehicles-cutting all except those for any new positions	954,742	1,252,698	1,224,698	1,168,698	1,252,698	1,224,698
3202	Volunteer Fire Depts.	Fuel Assistance	187,690	187,690	187,690	187,690	187,690	187,690
		Travel - training	13,200	13,200	13,200	13,200	13,200	13,200
3203	Ambulance & Rescue	Lord Fairfax EMS Council	1,600	1,600	1,600	1,600	1,600	1,600
3401	Inspections	Motor Vehicles	28,000	56,000	56,000	56,000	56,000	56,000
3505	Fire and Rescue	20 NEW FIREFIGHTERS 14,12,8,14,12	2,003,013	822,080	704,640	469,760	822,080	704,640
		Repair & Maint. - Vehicle	36,250	35,500	35,500	35,500	35,500	35,500
		Other Contractual Services	60,920	14,000	12,000	8,000	14,000	12,000
		Vehicle & Powered Equip. Supplies	104,000	104,000	104,000	104,000	104,000	104,000
		Uniforms	159,038	103,222	88,476	58,984	103,222	88,476
		Other Operating Supplies	40,490	40,490	40,490	40,490	40,490	40,490
		Radio Equipment	149,500	149,500	149,500	149,500	149,500	149,500
		Motor Vehicles	220,500	220,500	220,500	220,500	220,500	220,500
		Misc. Equipment-cameras, extrication equip., washers/extractors, SCBA Phase 2	(1,868,758)	1,131,242	1,131,242	1,131,242	1,131,242	1,131,242
4201	General Engineering	Motor Vehicle	30,000	30,000	30,000	30,000	30,000	30,000
4203	Refuse Collection	NEW ASST. CONV. SITE SUPR.	74,558	53,716	53,716	53,716	53,716	53,716
		30x60 shed/bay garage	20,000	20,000	20,000	20,000	20,000	20,000
4301	Maintenance	Motor Vehicle	35,000	35,000	35,000	35,000	35,000	35,000
4304	County Office Buildings	CAB lobby alterations	40,000	40,000	40,000	40,000	40,000	40,000
		Parking lot repairs - Millwood	5,000	5,000	5,000	5,000	5,000	5,000

<u>Dept Code</u>	<u>Department</u>	<u>Description</u>	<u>Increase (Decrease)</u>	<u>Reductions - Scenario B</u>	<u>Reductions - Scenario C</u>	<u>Reductions - Scenario D</u>	<u>Reductions - Scenario G</u>	<u>Reductions - Scenario H</u>
4305	Animal Shelter	NEW ANIMAL CARETAKER	82,204	43,883	43,883	43,883	43,883	43,883
5305	Area Agency on Aging	Increase in contribution request	3,000	3,000	3,000	3,000	3,000	3,000
5316	Social Services Admin.	The Laurel Center-increase	6,000	6,000	6,000	6,000	6,000	6,000
7101	Parks Administration	Improvements-Snowden Bridge Park Development, Indoor Aquatic Center Design	1,768,900	950,000	950,000	950,000	950,000	950,000
7104	Recreation Centers	Advertising Contracted Rental	17,459 15,625	6,685 6,685			6,685 6,685	
7109	Clearbrook Park	Machinery & Equip.-trailer, mower Motor Vehicles-2 pickup trucks Improvements-Spray Ground, Pedestrian Bridge Replacement, Parking Design	43,000 70,000 647,000	43,000 70,000 647,000	43,000 70,000 647,000	43,000 70,000 647,000	43,000 70,000 647,000	43,000 70,000 647,000
7110	Sherando Park	Machinery & Equipment-Infield Drag, mower Motor Vehicle-pickup truck Improvements-Spray Ground, Softball Complex Design, Northwest Bathroom	88,000 39,000 801,000	88,000 39,000 801,000	88,000 39,000 801,000	88,000 39,000 801,000	88,000 39,000 801,000	88,000 39,000 801,000
8101	Planning	Motor Vehicle	26,700	26,700	26,700	26,700	26,700	26,700
8102	EDA Transfer - Fund 31	NEW RESEARCH MANAGER	44,459	52,232	52,232	52,232	52,232	52,232
8203	Soil/Water Conservation	Increase in contribution request	4,250	4,250	4,250	4,250	4,250	4,250

11,025,956 10,775,322 10,300,794 11,025,956 10,775,322

Operating Contingency

(52,181) (231,547) (187,019) (52,181) (370,703)
10,973,775 10,543,775 10,113,775 10,973,775 10,404,619

GF Cuts Needed

10,973,775 10,543,775 10,113,775 10,973,775 10,404,619