

FY 2016 Budget Public Hearing



Frederick County, VA

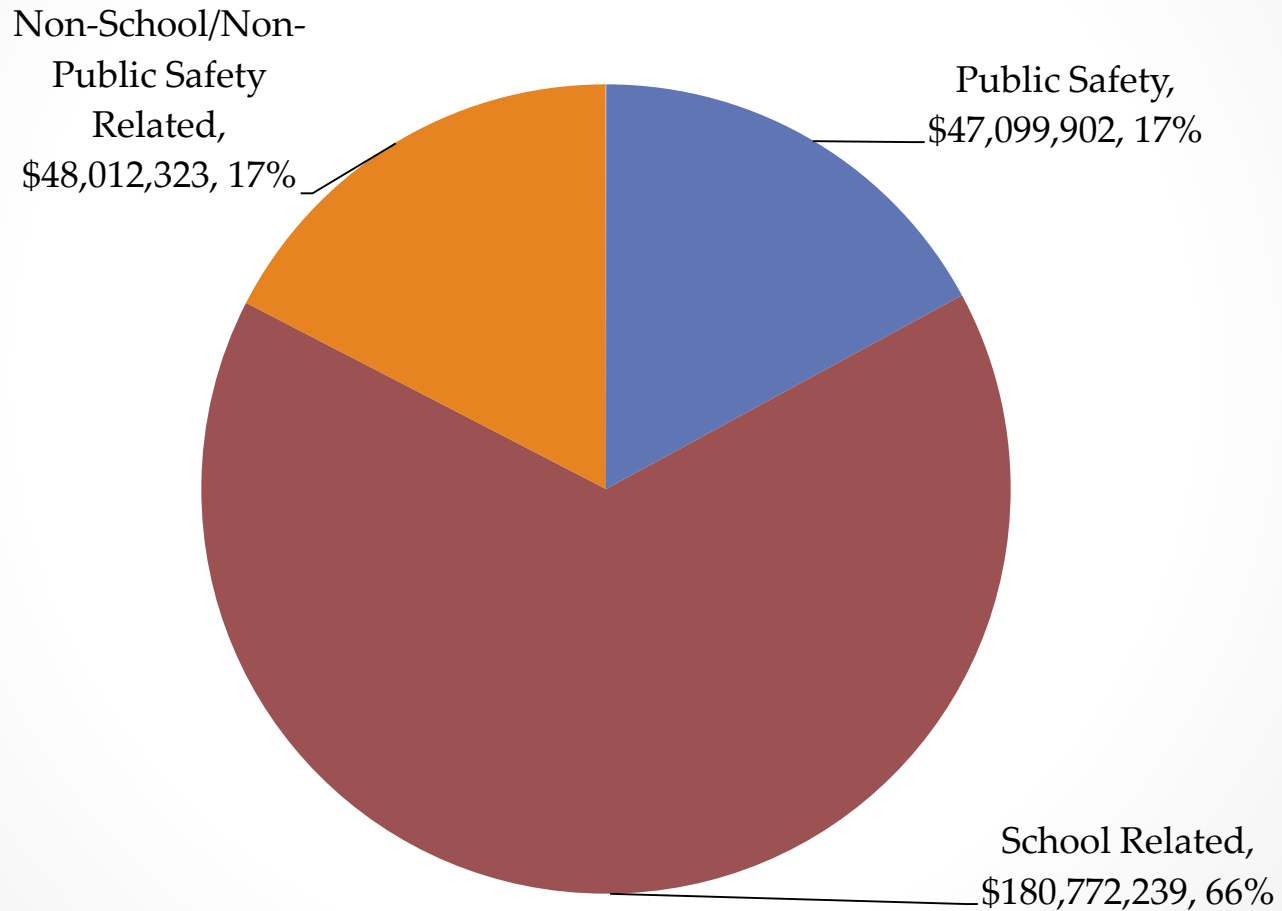


March 25, 2015

FY 2016 Advertised Budget – All Funds

\$275,884,464

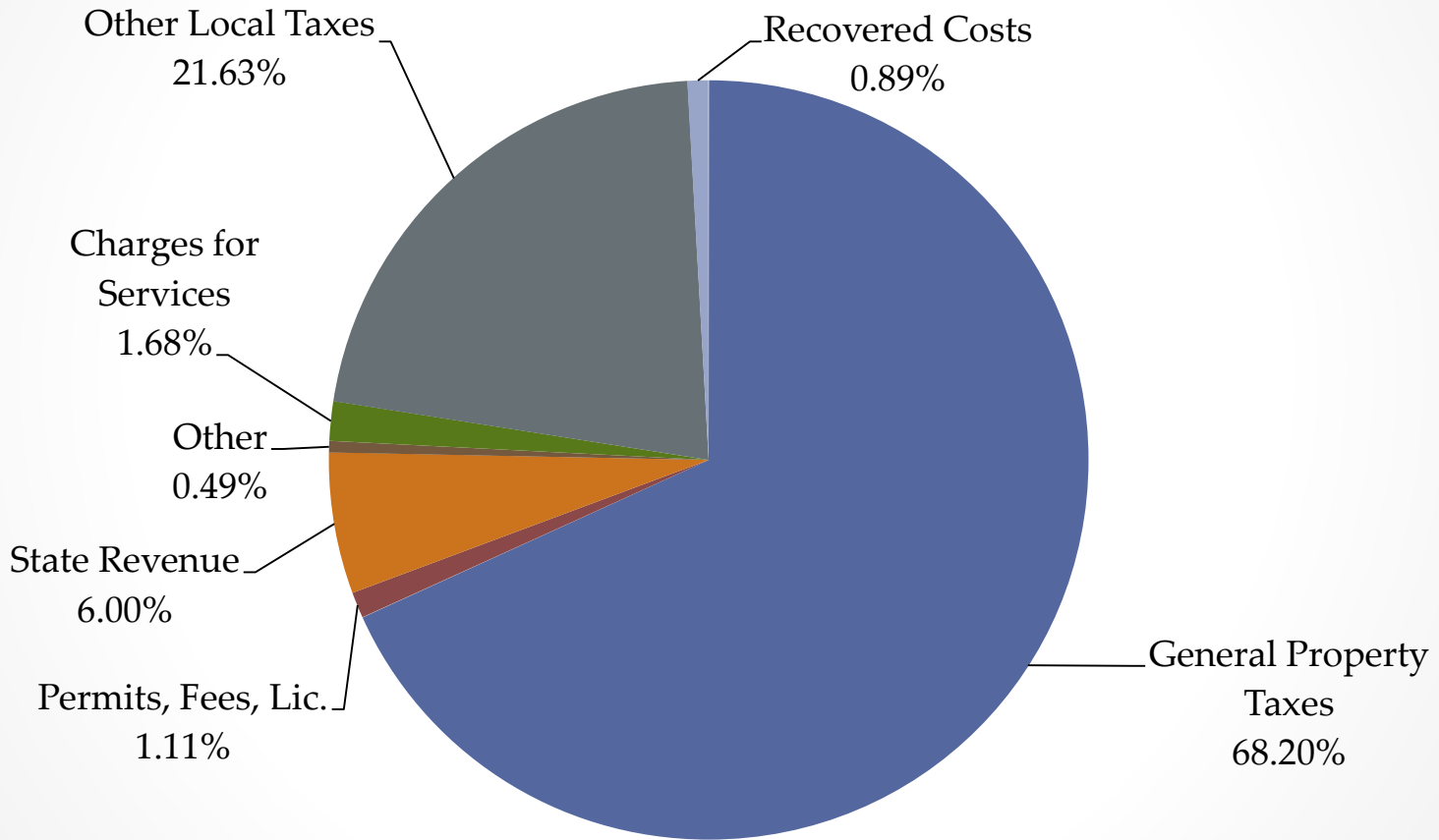
Where Does It Go?



How Are Increased Local Revenues Being Spent?

- Increased Overtime – Fire & Rescue
- Minimal Increases in Operating Costs
- Regional Jail Contribution Increase
- CSA Fund Transfer Increase
- Annualization of Salary Survey
- Round Hill Debt/Operating Expenses
- Salary Adjustments
- New Positions – Public Safety & Schools

General Fund Revenue



Adopted General Fund Budgets

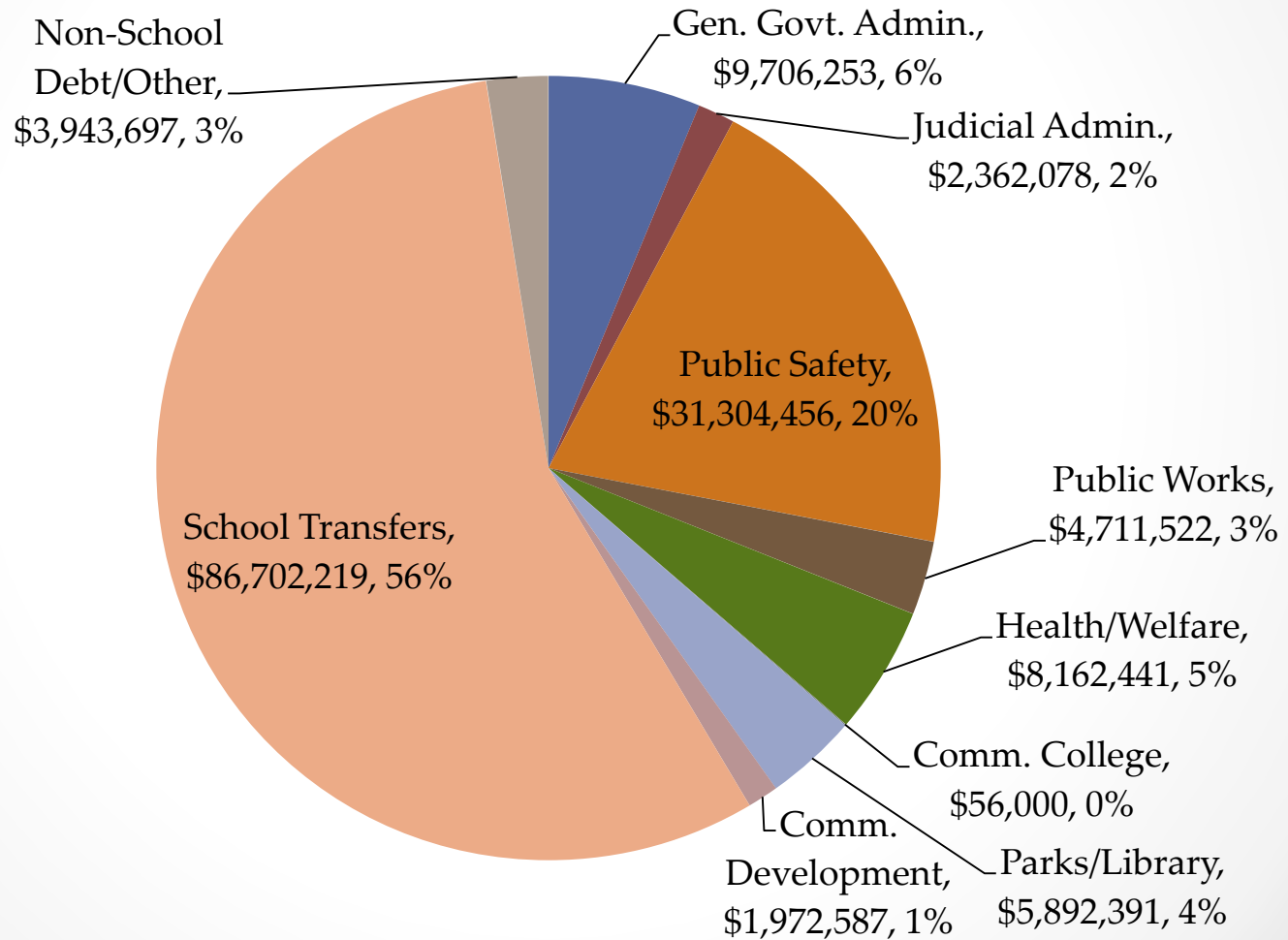
| Fiscal Year | General Fund Total |
|---------------------|--------------------|
| FY 2009 | \$135,106,340 |
| FY 2010 | \$126,078,818 |
| FY 2011 | \$125,611,341 |
| FY 2012 | \$125,849,938 |
| FY 2013 | \$127,184,304 |
| FY 2014 | \$133,024,407 |
| FY 2015 | \$142,387,562 |
| FY 2016 Proposed | \$154,813,644 |

The annual average increase for the adopted General Fund budget is 2%.

FY 2016 General Fund Budget

\$154,813,644

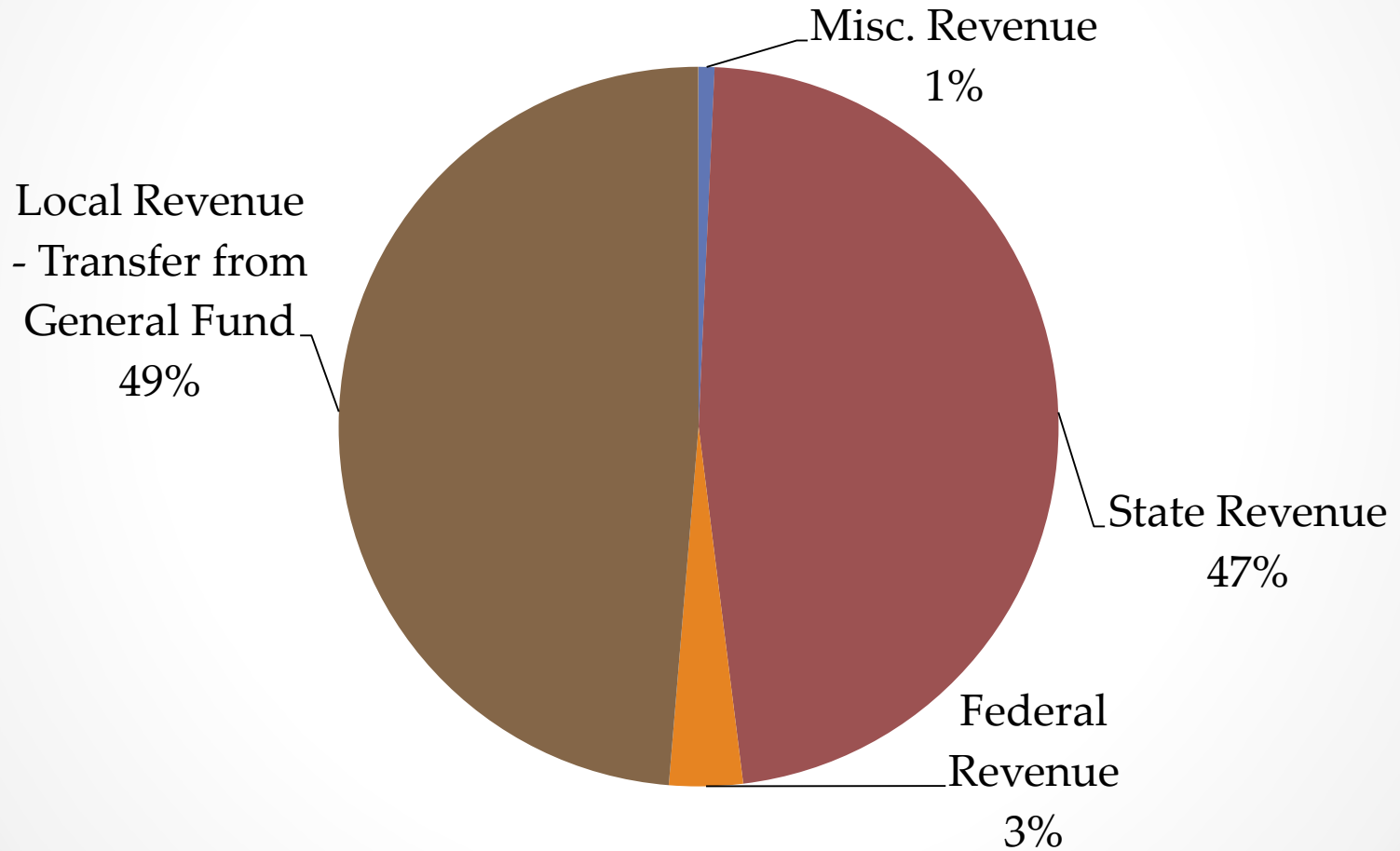
Where Does It Go?



Summary of Other Funds

| Fund | FY 2015 Adopted | FY 2016 Proposed | Change |
|--------------------------------|--------------------|---------------------|---------------|
| Regional Jail | \$19,387,370 | \$20,063,860 | \$676,490 |
| Landfill | \$7,116,205 | \$6,086,520 | (\$1,029,685) |
| Division of Court Services | \$579,572 | \$620,639 | \$41,067 |
| Shawneeland Sanitary District | \$1,099,747 | \$811,026 | (\$288,721) |
| Airport Authority | \$2,228,994 | \$2,283,228 | \$54,234 |
| Lake Holiday Sanitary District | \$800,570 | \$800,570 | -- |
| EMS Revenue Recovery | \$2,028,000 | \$1,501,000 | (\$527,000) |
| Economic Development Authority | \$0 | \$573,198 | \$573,198 |
| | | | |

School Operating Fund Revenues



Adopted School Operating Fund Budgets

| Fiscal Year | General Fund Total |
|---------------------|--------------------|
| FY 2009 | \$135,033,708 |
| FY 2010 | \$131,151,560 |
| FY 2011 | \$123,705,198 |
| FY 2012 | \$127,238,956 |
| FY 2013 | \$131,906,999 |
| FY 2014 | \$134,000,043 |
| FY 2015 | \$140,504,479 |
| FY 2016 Proposed | \$148,028,927 |

The annual average increase for the adopted School Operating Fund budget is 1.3%.

Summary of Other Funds

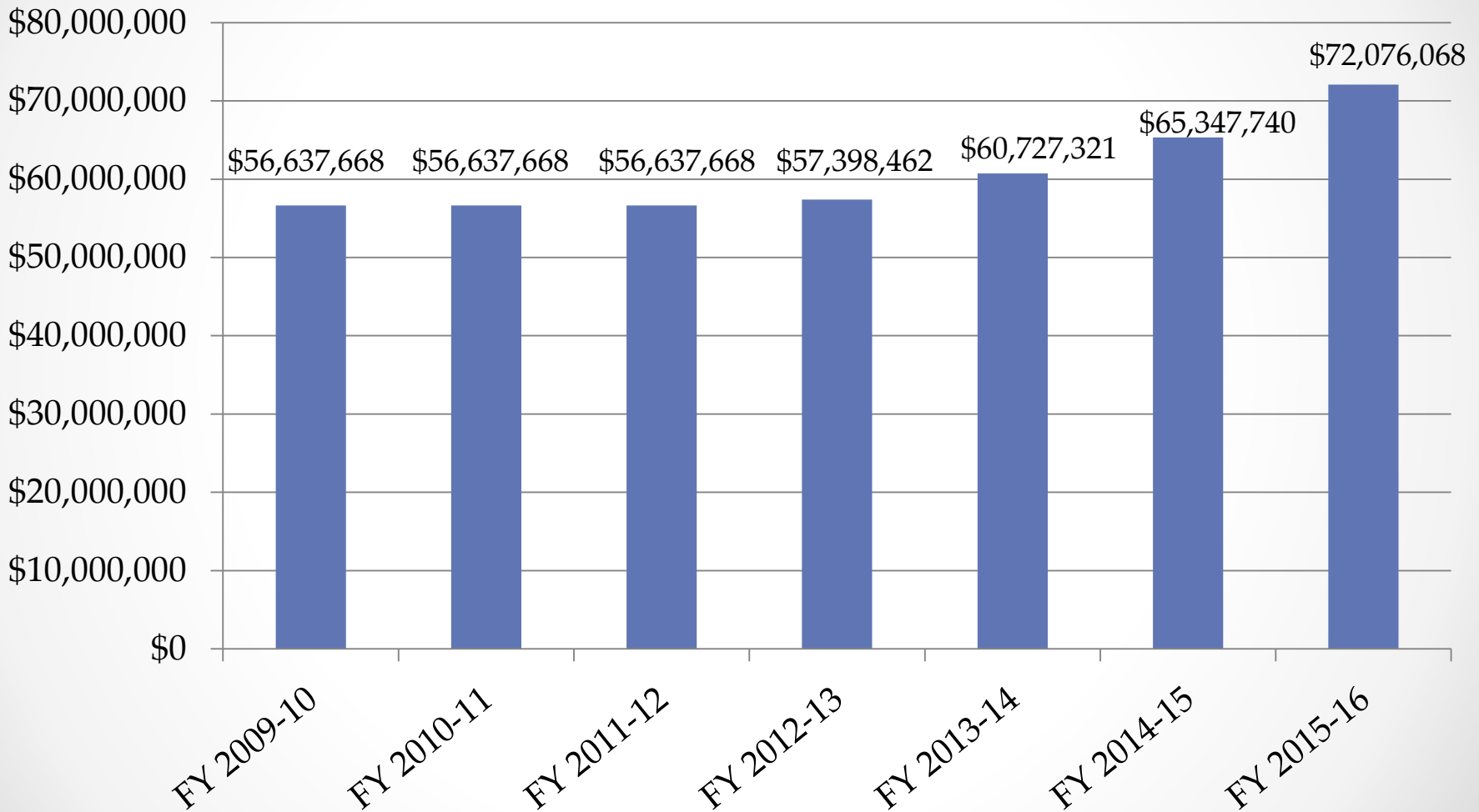
School Related Funds

| Fund | FY 2015 Adopted | FY 2016 Proposed | Change |
|-------------------------|--------------------|---------------------|---------------|
| School Operating | \$140,504,479 | \$148,028,927 | \$7,524,448 |
| School Capital Projects | \$2,166,316 | \$500,000 | (\$1,666,316) |
| Nutrition Services | \$6,200,295 | \$6,626,934 | \$426,639 |
| Debt Service | \$15,754,651 | \$15,236,485 | (\$518,166) |
| School Private Purpose | \$50,000 | \$75,000 | \$25,000 |
| School Textbook | \$2,573,133 | \$1,900,544 | (\$672,589) |
| NREP Operating | \$5,093,650 | \$5,259,238 | \$165,588 |
| NREP Textbook | \$35,000 | \$40,000 | \$5,000 |
| Consolidated Services | \$3,100,000 | \$3,600,000 | \$500,000 |
| Total | \$175,477,524 | \$181,267,128 | \$5,789,604 |

Frederick County Public Schools Budget Facts

- ❑ Student population for FCPS is expected to increase by 74 students for a total of 13,166.
- ❑ For FY 2016, the FCPS cost per student is projected to be \$11,615. In comparison, cost per student for FY 2014 was \$10,595 and FY 2015 was \$11,269.
- ❑ The increase in the local transfer to the School Operating Fund is \$6,728,328, or 10.2%.

Transfer to School Operating Fund - History

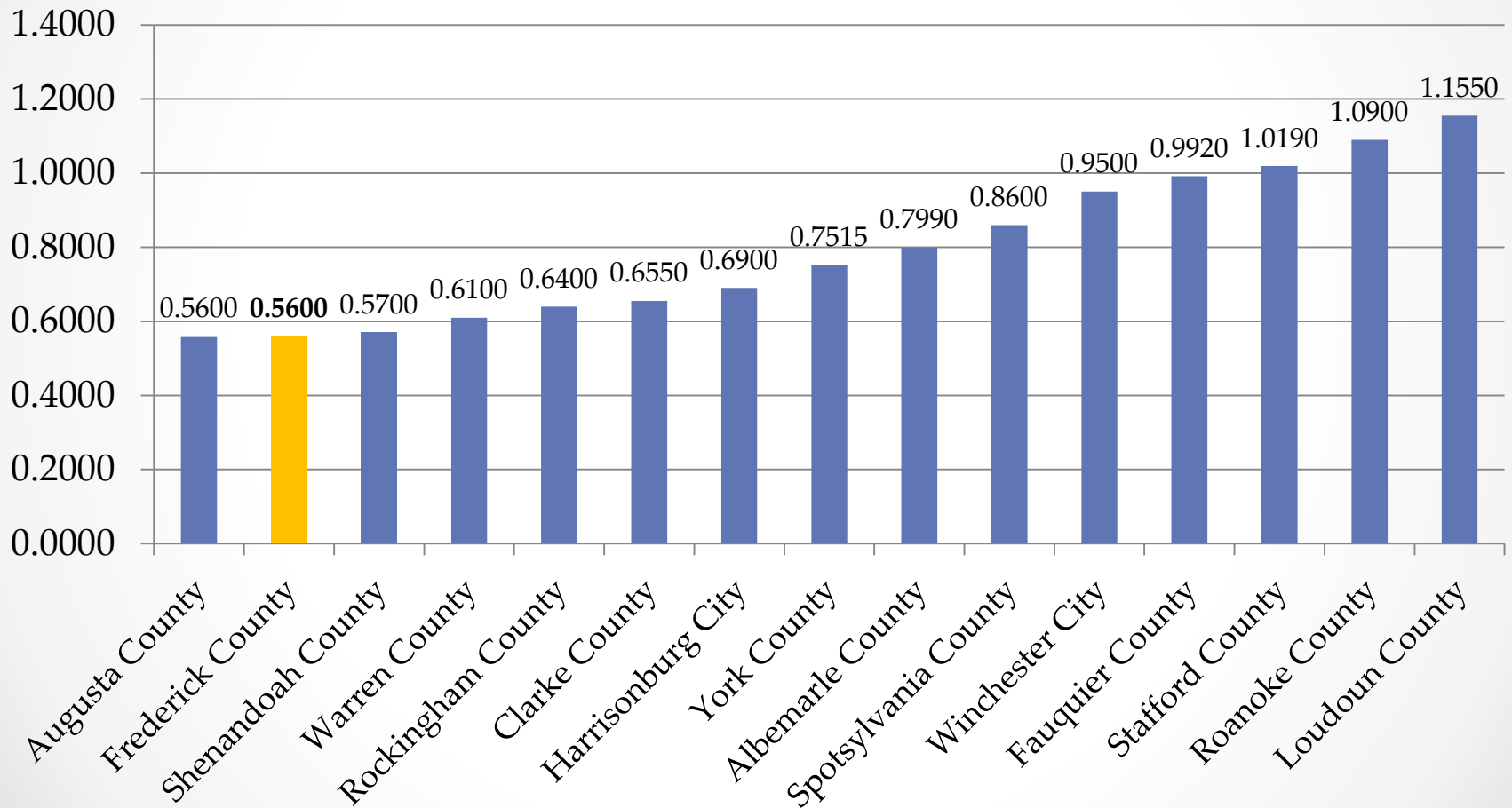


Frederick County

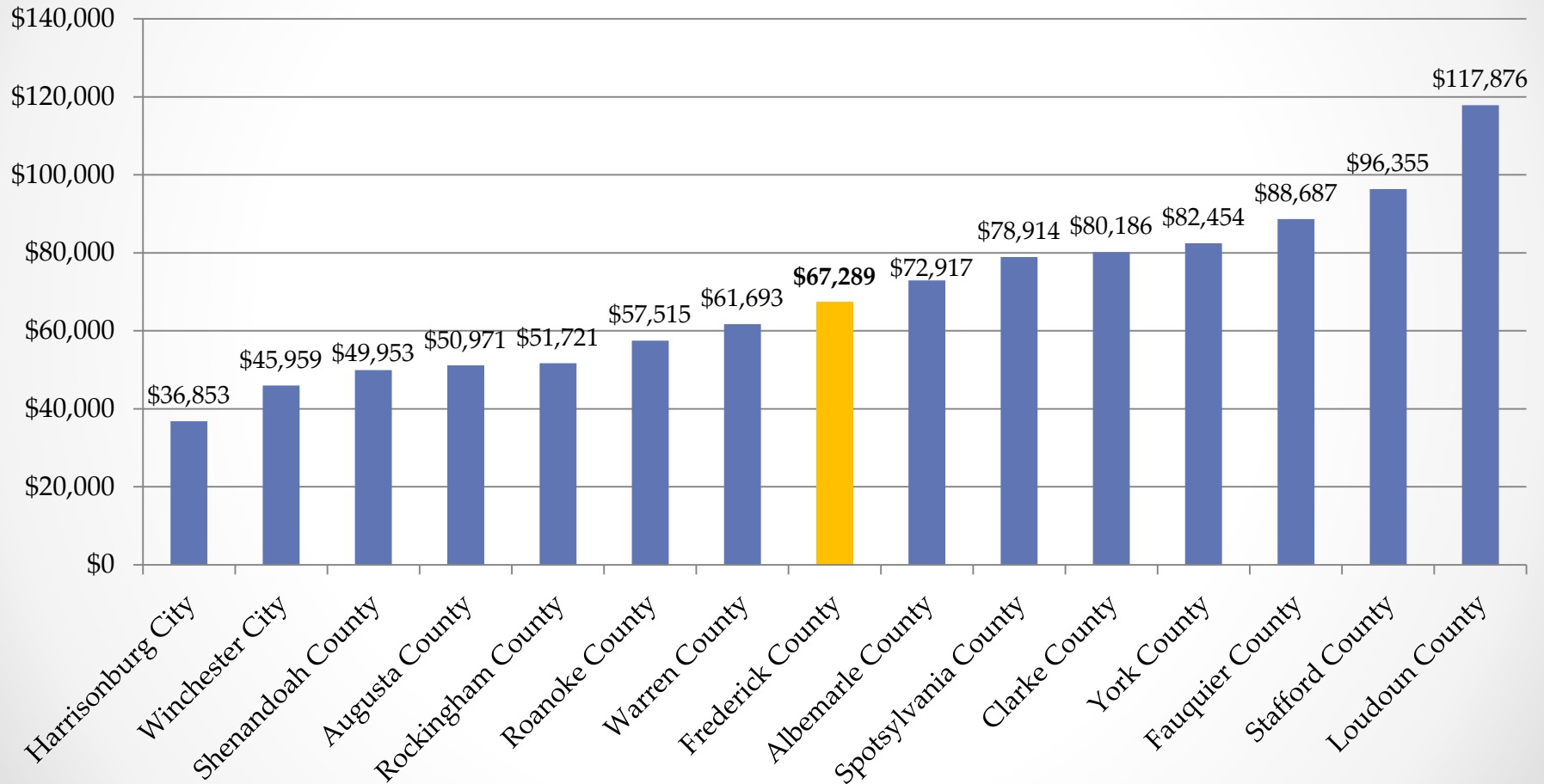
Actual Local School Funding vs. Required State Funding Levels

| | Local Required Funding | Local Actual Funding | % Above |
|------------------|------------------------|----------------------|---------|
| FY 2016 Proposed | \$31,297,836 | \$72,076,068 | 130% |
| FY 2015 Proposed | \$31,118,499 | \$65,347,740 | 109% |
| FY 2014 | \$28,159,554 | \$60,727,321 | 115% |
| FY 2013 | \$27,978,035 | \$57,398,462 | 105% |

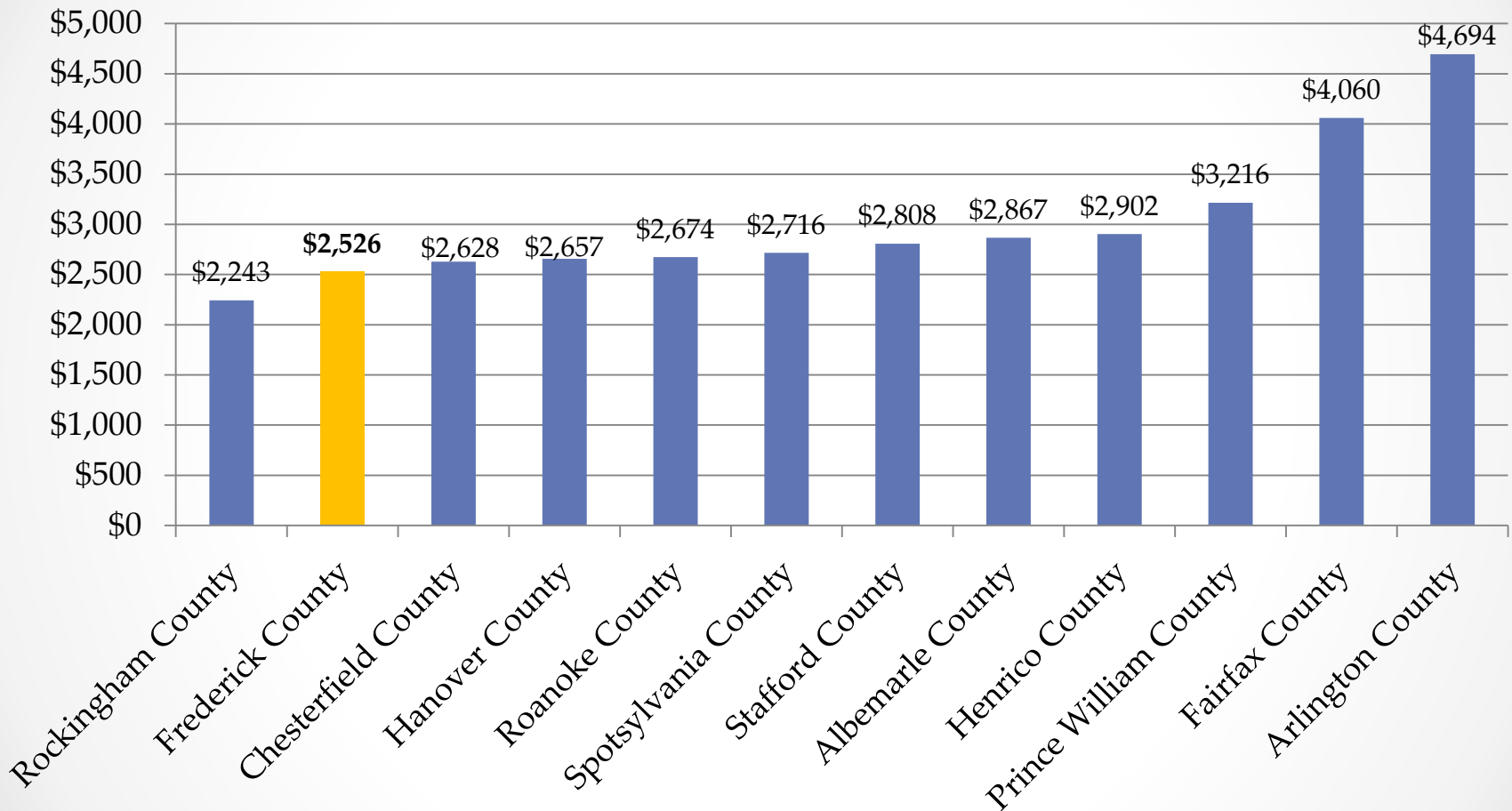
Real Estate Tax Rates of Surrounding and Similar Localities



Median Income of Surrounding and Similar Localities



Per Capita Expenditure Comparison Twelve Largest Localities



Source: Demographic Info: Weldon Cooper Center; FY 14 Expenditure Info: Draft Cost Comparison Report – Auditor of Public Accounts

- County Administration will continue to work towards the budget objectives discussed during the budget worksessions.

