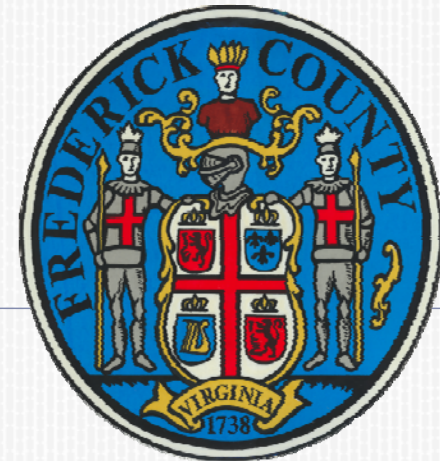


# FY 2014 BUDGET AND PUBLIC HEARING



Frederick County, Virginia



# FY 2014 BUDGET DEVELOPMENT PRIORITIES

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- × Merit Increases
- × Fund increase in County share of Northwestern Regional Adult Detention Center
- × Maintain current staffing levels
- × Restructure health insurance costs



# PRESENTATION TOPICS

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- × Local Economy/Revenue Outlook
- × Proposed fiscal plan



# LOCAL ECONOMY

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- × Key positive economic indicators

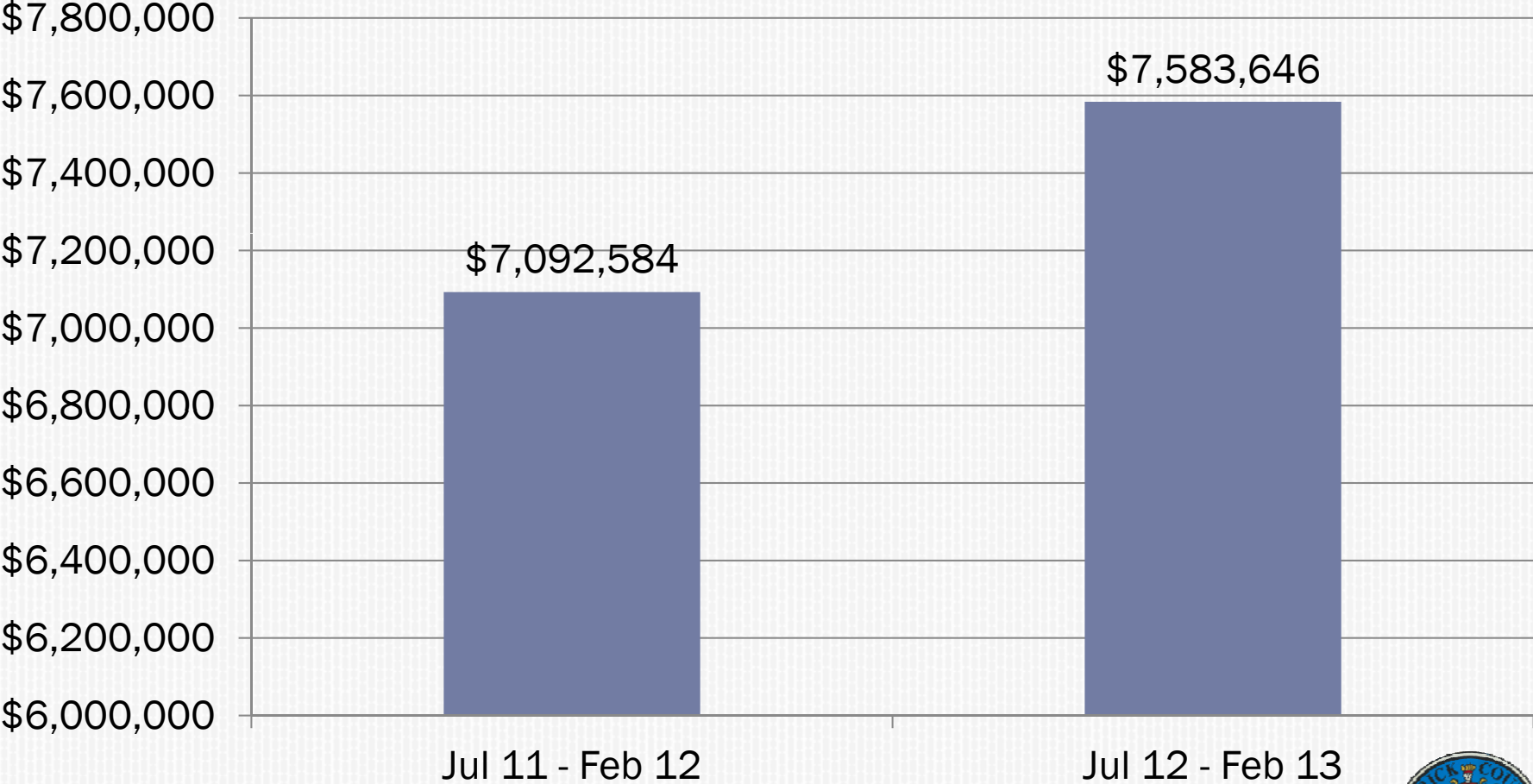
- + Increases in:

- × Sales Tax
    - × Meals and Lodging Taxes
    - × Personal Property
    - × Deeds
    - × Recordation Taxes
    - × Clerk's Fees
    - × Development Review Fees

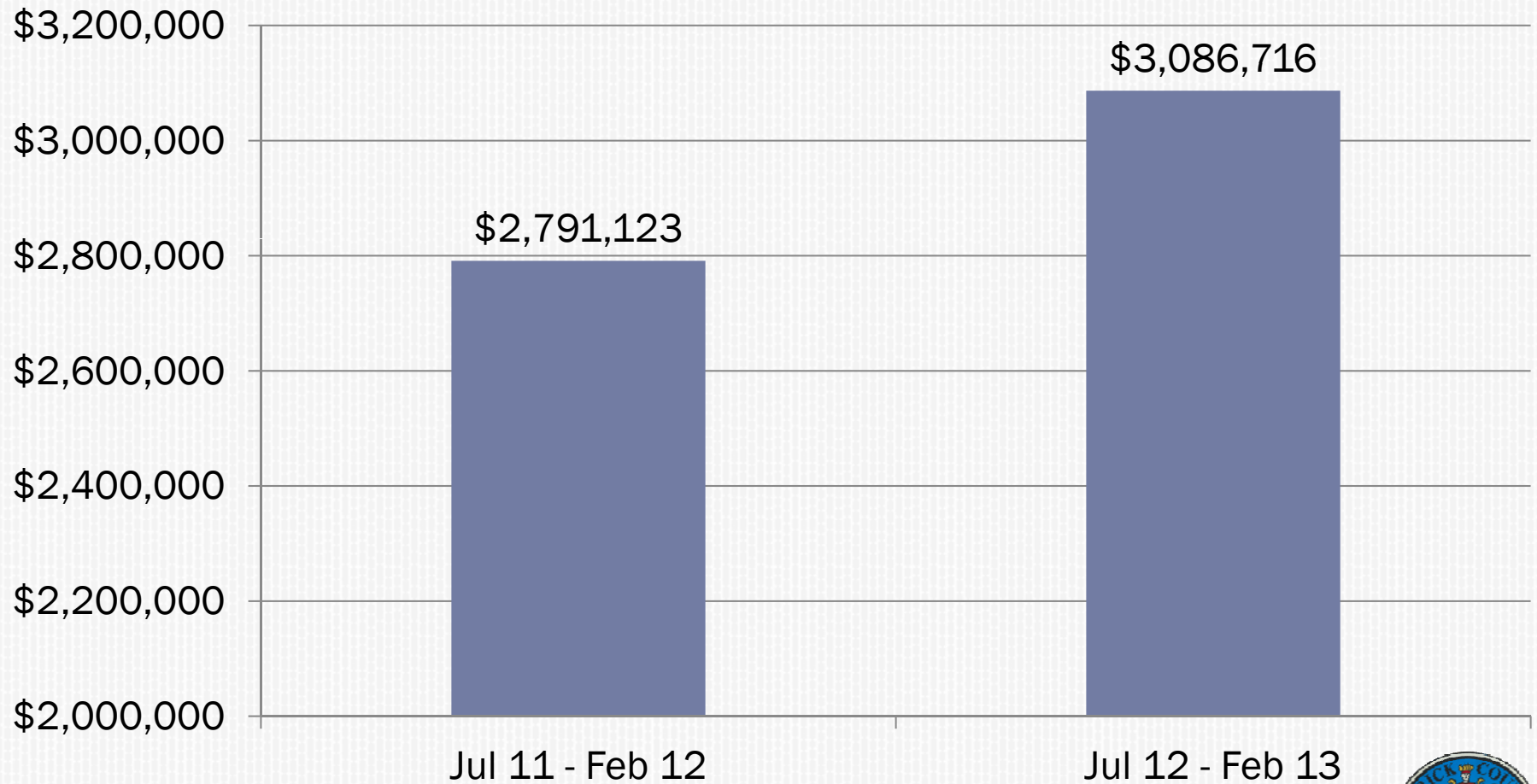
- + Unemployment – below state and national average



# SALES TAX COLLECTION 2012 - 2013 YTD COMPARISON

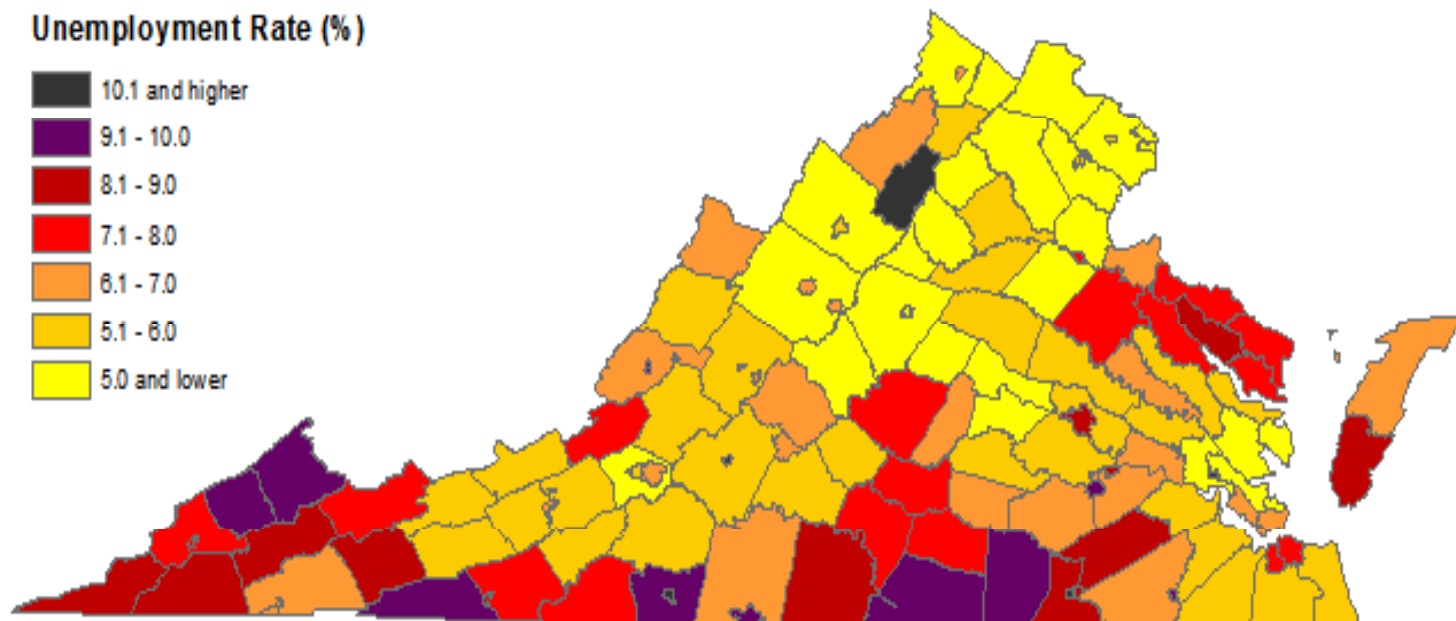


# MEALS AND LODGING TAX 2012 – 2013 YTD COMPARISON

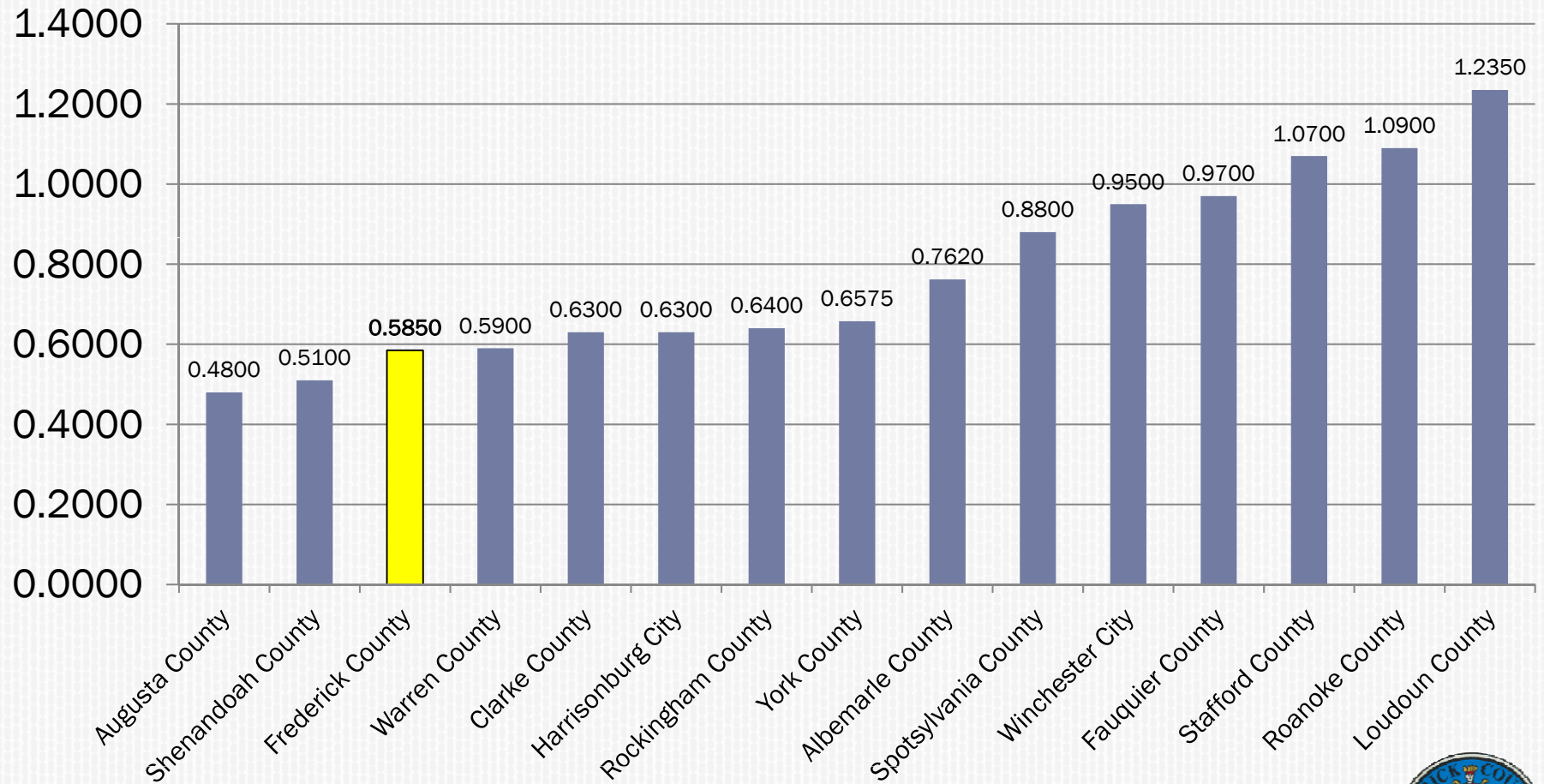


# UNEMPLOYMENT RATE SUMMARY

	Dec. 2011	Dec. 2012
United States	8.3%	7.6%
Virginia	5.9%	5.4%
Frederick County	5.6%	4.9%

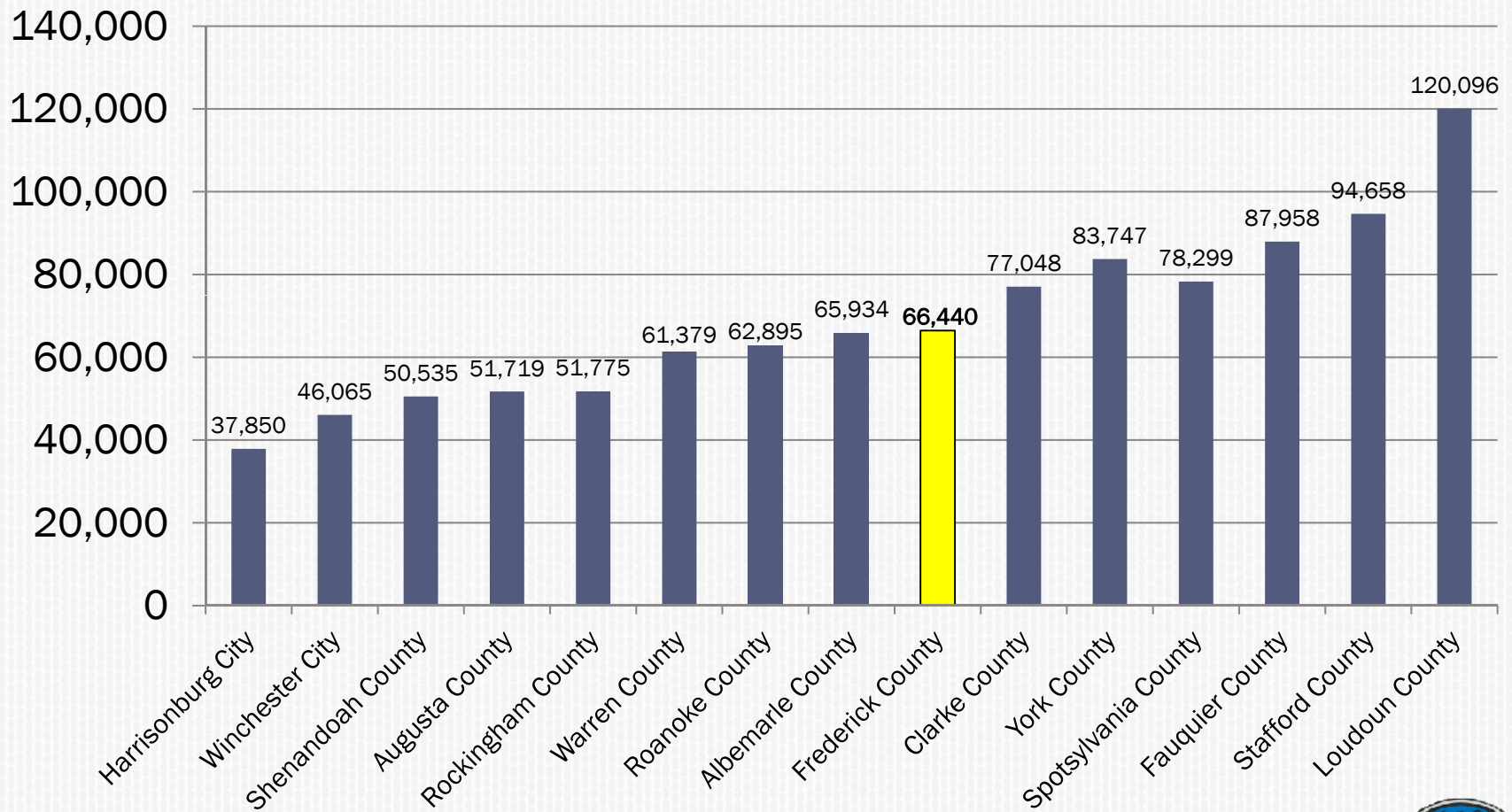


# REAL ESTATE TAX RATES OF SURROUNDING AND SIMILAR LOCALITIES





# MEDIAN INCOME OF SURROUNDING AND SIMILAR LOCALITIES



# **AVERAGE ASSESSED VALUE OF A SINGLE FAMILY HOME 2013 ASSESSMENT = \$219,000**

Real Estate tax rate = .585 per \$100 of assessed value

Real Estate taxes paid on average assessed home in 2013 = \$1,281.15.



# FY 2014 PROPOSED BUDGET

FREDERICK COUNTY, VIRGINIA



# FY 2014 PROPOSED BUDGET

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- × No proposed reduction in services.
- × No increases to tax rates.
- × No involuntary reduction in workforce.
- × Provide merit increases for employees.
- × Continue with 57%/43% split of new revenue between the General Fund and the School System.
- × Provide increase in contribution to NRADC
- × Continue Career Development for Public Safety



# PROPOSED BUDGET

## GENERAL COUNTY GOVERNMENT

---

- × Continued unfunded requests:
  - + New positions in County Administration, Human Resources, Commissioner of the Revenue, Assessment Office and Parks and Recreation
  - + Sheriff:
    - + Mobile Project – Phase III
    - + 13 marked vehicles & 3 unmarked vehicles
    - + Crisis Negotiation/Command Post Vehicle
    - + Police K-9's
    - + Automated Fingerprint ID System
    - + Update & Replacement of LiveScan System
    - + Update & Replacements of Servers



# PROPOSED BUDGET

## GENERAL COUNTY GOVERNMENT

---

- × Continued unfunded requests:
  - + Fire & Rescue:
  - + 6 replacement vehicles & 2 new vehicles
  - + Support Trailer
  - + Fit Testing Machine
  - + Lifepak 15 w/updated technology/software
  - + Lifepak 15 Monitor/Defibrillators
  - + Automated Chest Compression Devices
  - + Training Manikins



# PROPOSED BUDGET

## GENERAL COUNTY GOVERNMENT

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- × Continued unfunded requests:
  - + Refuse Collection:
    - + Replacement of 6 cans at compactor sites
    - + Improvements to Middletown and Greenwood sites
  
  - + Parks & Recreation:
    - + Fleet Trip Vehicles – 2 buses and 1 van
    - + Parks Maintenance Equipment
    - + Pool & Pool Building upgrades/improvements
  
  - + Other
    - + Outside Agency one-time requests
    - + County Building maintenance expenses
    - + Replacement vehicles for Inspections & Maintenance



# PROPOSED BUDGET

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## FREDERICK COUNTY PUBLIC SCHOOLS

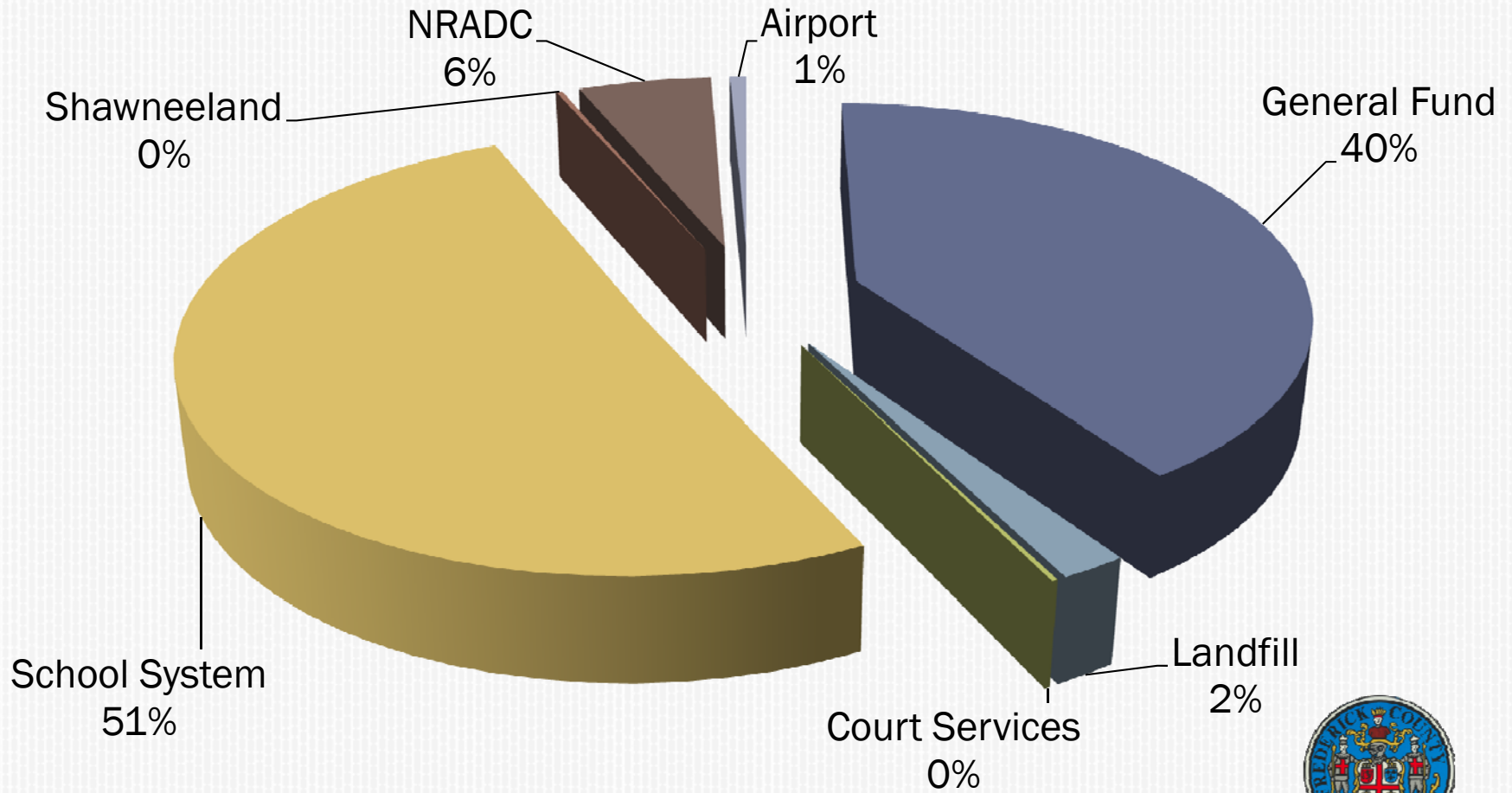
- × Student population for FCPS expected to increase by 84 students for a total of 13,150.
- × Cost per pupil for FY 2012 was \$9,970 and is projected to be \$10,437 for FY 2013
- × Increase of \$3,328,859 in local transfer to School Operating Fund





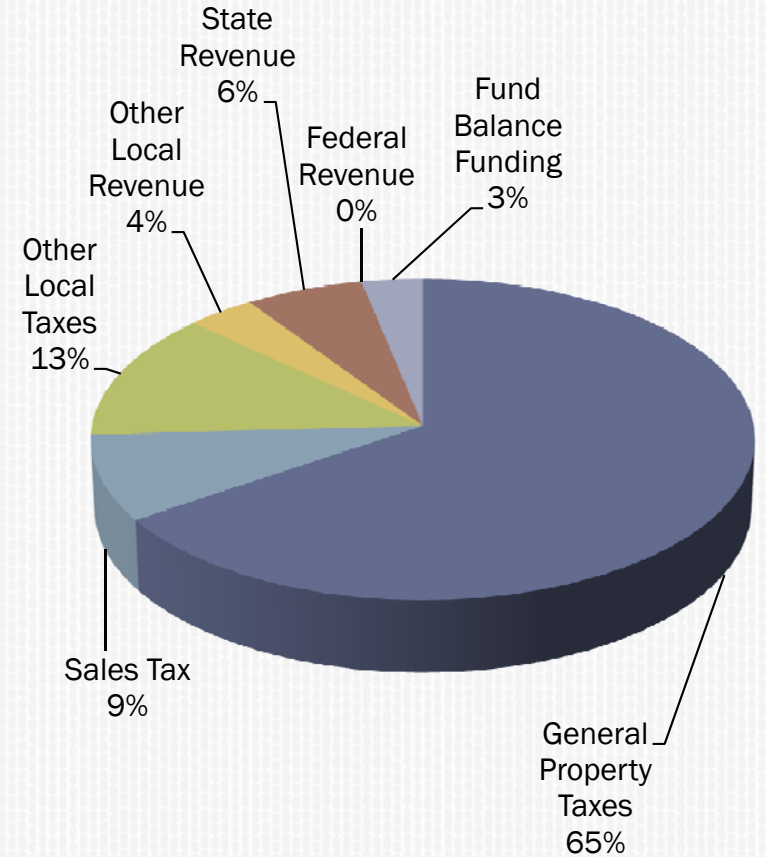
# PROPOSED BUDGET - \$329,342,306

## FREDERICK COUNTY, VIRGINIA



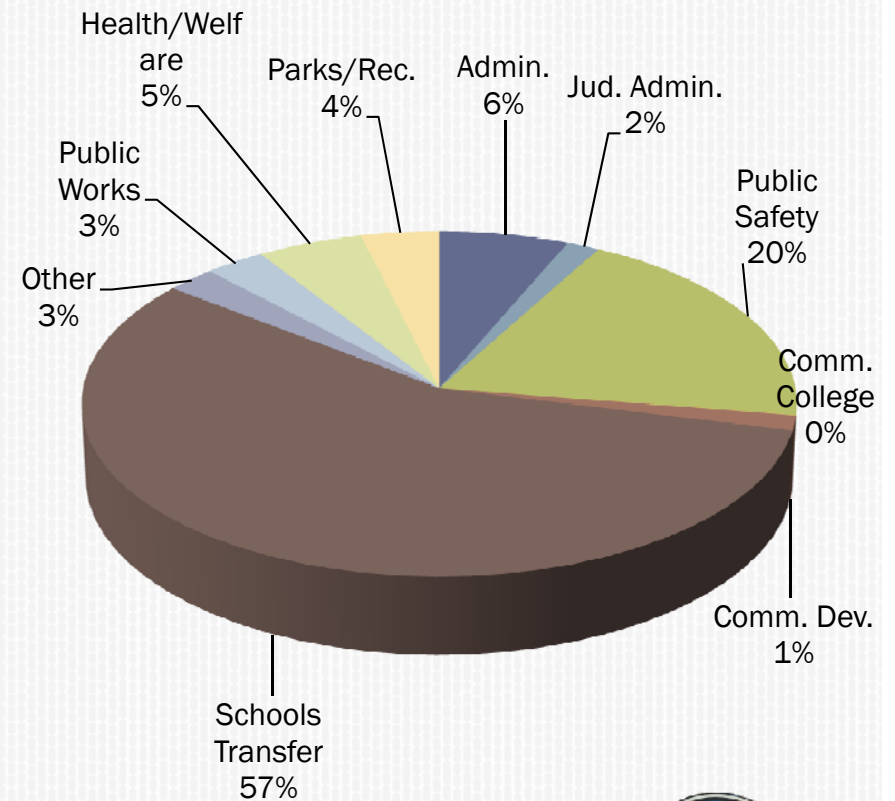
# GENERAL FUND BUDGET – REVENUES

	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
Property Taxes	\$ 82,285,000	\$ 87,168,379	\$4,883,379
Sales Tax	\$ 10,335,682	\$11,462,440	\$1,126,758
Other Local Taxes	\$ 16,809,969	\$ 16,967,020	\$157,051
Other Local Revenue	\$ 4,799,009	\$ 4,824,957	\$25,948
State Revenue	\$ 8,546,304	\$ 8,286,611	(\$259,693)
Federal Revenue	\$ 108,340	\$ 15,000	(\$93,340)
Fund Balance Funding	\$ 4,300,000	\$ 4,300,000	\$ 0
<b>Total Revenues</b>	<b>\$127,184,304</b>	<b>\$133,024,407</b>	<b>\$5,840,103</b>



# GENERAL FUND BUDGET – EXPENDITURES

	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
Administration	\$7,935,188	\$8,514,847	\$579,659
Judicial Admin.	\$1,946,320	\$2,154,877	\$208,557
Public Safety	\$23,189,077	\$25,842,338	\$2,653,261
Public Works	\$3,955,055	\$3,967,919	\$12,864
Health/Welfare	\$7,058,184	\$6,935,132	(\$123,052)
Comm. College	\$56,493	\$56,493	\$0
Parks/Rec.	\$4,929,830	\$5,129,322	\$199,492
Comm. Dev.	\$1,753,697	\$1,852,020	\$98,323
School Transfers	\$72,024,613	\$75,353,472	\$3,328,859
Other	\$4,335,847	\$3,217,987	(\$1,117,860)
<b>Total Expenditures</b>	<b>\$127,184,304</b>	<b>\$133,024,407</b>	<b>\$5,840,103</b>



# FUND BALANCE FUNDING

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- × After year-end, fund balance should be reviewed to fund one-time capital expenditures. Requests for re-appropriation for Schools and General Fund should be submitted to Finance Committee for funding consideration from fund balance.



# PROPOSED BUDGET

## ADVERTISED TAX RATES/FEES

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- ✘ Property Taxes – Rates per \$100 of assessed value
  - + Real Estate - \$0.585
  - + Personal Property - \$4.86
  - + Antique Vehicles - \$0.00
  - + Mobile Homes - \$0.585
  - + Aircraft - \$0.01
  - + Business Equipment - \$4.86
  - + Machinery & Tools - \$2.00
  - + Contract Carrier Classified Vehicles - \$2.00
- ✘ Vehicle License Taxes
  - + Vehicles other than motorcycles - \$25 each
  - + Motorcycles - \$10 each



# PROPOSED BUDGET

## ADVERTISED TAX RATES/FEEES

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### × Business and Professional Occupational License Taxes

- + Contracting, and persons constructing for their own account for sale - \$0.16 per \$100 of gross receipts
- + Retail Sales - \$0.20 per \$100 of gross receipts
- + Financial, real estate, and professional services - \$0.58 per \$100 of gross receipts
- + Repair, personal, and business services - \$0.36 per \$100 of gross receipts
- + Wholesale merchants - \$0.05 per \$100 of purchases
- + All other Business and Professional Occupational License Taxes will remain unchanged, all as currently set forth in Articles XVI, XVII, and XVIII of Chapter 155 of the County Code

### × Meals Tax – 4% of gross receipts

### × Transient Occupancy Tax – 2% of gross receipts

Meals Tax & Transient Occupancy Tax are both capped by the state



# PROPOSED BUDGET

## ADVERTISED TAX RATES/FEES

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- × Shawneeland Sanitary District Taxes
  - + Unimproved Lots - \$180 per lot
  - + Improved Lots - \$530 per lot
  
- × Lake Holiday Sanitary District Taxes
  - + Buildable Lots - \$678 per lot
  - + Unbuildable Lots - \$264 per lot
  
- × Star Fort Subdivision Taxes/Fees - \$60 per lot
  
- × Street Light Fees - Oakdale Crossing, Green Acres, and Fredericktowne - \$60 Annually



# PROPOSED BUDGET

## ADVERTISED TAX RATES/FEES

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- × Sanitary Landfill Fees
  - + Commercial/Industrial - \$45 per ton
  - + Construction Demolition Debris - \$42 per ton
  - + Municipal Solid Waste - \$12 per ton
  - + Municipal Sludge - \$28 per ton
  
- × All other taxes and fees imposed by Frederick County will remain unchanged, all as currently set forth in the County Code, otherwise previously adopted by the Board of Supervisors, or authorized pursuant to state law.





# SUMMARY OF OTHER FUNDS

Fund	FY 2013 Adopted	FY 2014 Proposed	Change
NRADC	\$17,380,185	\$18,415,374	\$1,035,189
Landfill Fund	\$8,226,180	\$6,626,620	(\$1,599,560)
Division of Court Services	\$588,809	\$600,489	\$11,680
Shawneeland Sanitary District	\$766,702	\$849,550	\$82,848
Airport Authority Operating	\$3,159,728	\$2,298,838	(\$860,890)



# PROPOSED FY 2014 LANDFILL CAPITAL PROJECTS

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- Landfill Gas Expansion and Upgrades - \$250,000
- Paving of Access Roads - \$350,000
- New Equipment for Recycling of Cardboard and Plastics at Citizens Convenience Center - \$150,000
- Install new Electronic Entrance Signs - \$75,000



# CONCLUSION

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- × Joint Budget Worksession scheduled for Wednesday, April 3, 2013 at noon.
- × FY 2014 Budget Adoption scheduled for Tuesday, April 9, 2013 at 7:00 p.m.

