

# FREDERICK COUNTY, VA

## FY 2014-2015 BUDGET INFORMATION



## BUDGET CALENDAR FY 2014-2015

- November 20, 2013 Budget discussion at Finance Committee outlining priorities for upcoming budget process.
- December 13, 2013 Budget requests from departments and outside agencies due back to Finance.
- January 15, 2014 Finance Committee/Budget Worksession
- January 22, 2014 School Board presents School Board budget to BOS/possible budget worksession
- February 5, 2014 Budget Worksession – Board of Supervisors 8:00 a.m.
- February 12, 2014 Budget Worksession – Board of Supervisors 6:00 p.m.
- February 13, 2014 Joint Finance Committee with City of Winchester to discuss outside agencies
- February 18, 2014 School Board budget public hearing
- February 19, 2014 Finance Committee/BOS Budget Worksession 8:00 a.m.
- February 26, 2014 Budget Worksession – Board of Supervisors 6:00 p.m.
- March 5, 2014 Budget Worksession – BOS final worksession before budget advertisement 8:00 a.m.
- March 10, 2014 Budget advertisement to Winchester Star for publishing
- March 17, 2014 Public Hearing Advertisement in newspaper
- March 26, 2014 FY 2014 – 2015 Budget/Tax Rates Public Hearing
- April 9, 2014 FY 2014 – 2015 Budget Adoption
- April 10-23, 2014 Printing and Distribution of Tax Bills
- April 28, 2014 Tax Bills mailed
- July 1, 2014 Implementation of Fiscal Year 2014 – 2015

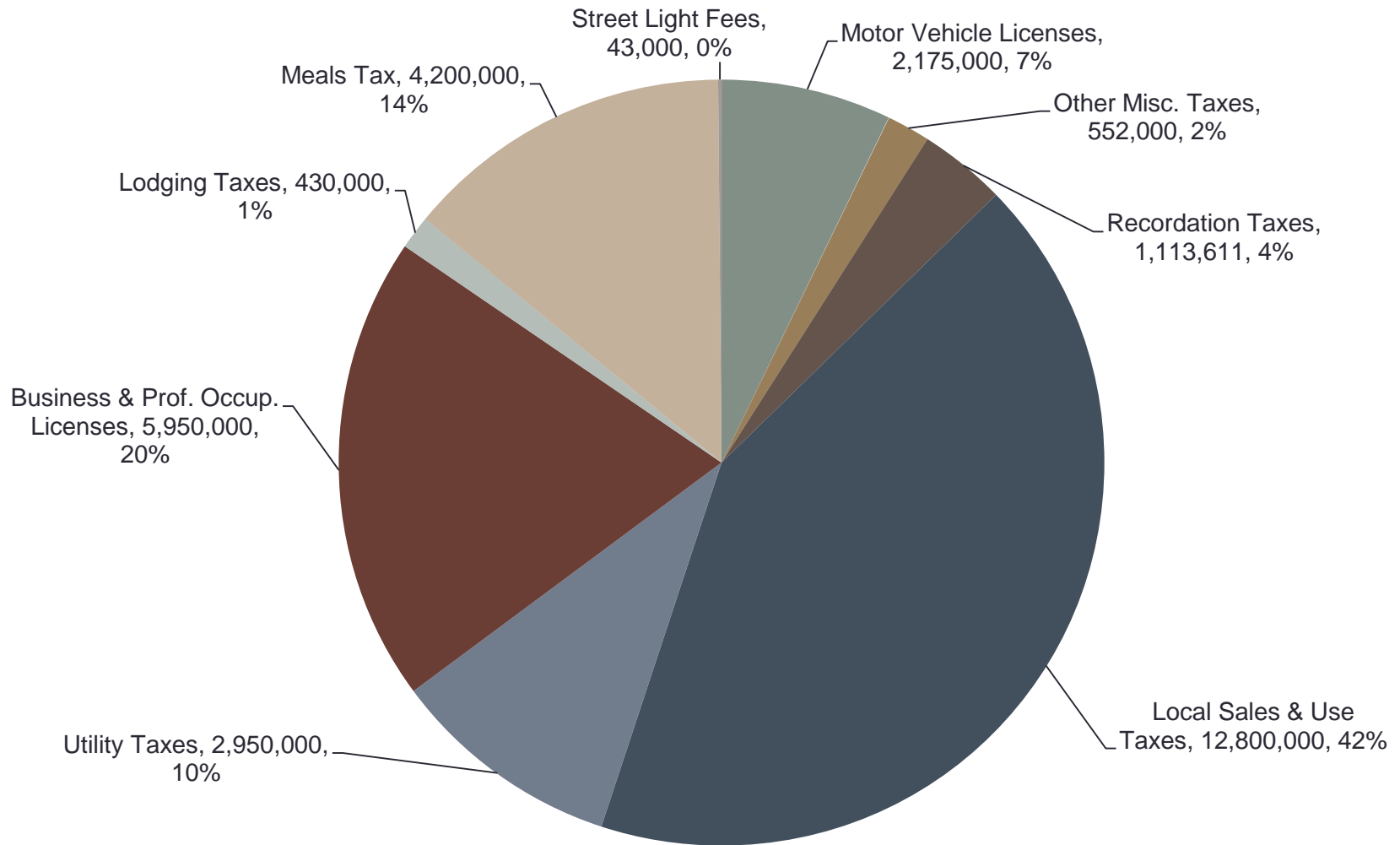
# Presentation Discussion Points

- Revenue
- Constitutional Officer Funding
- General Fund Expenditure Summary
- Outside Agencies
- Issues facing the County in FY 2015
- Scenario Feedback
- Website Enhancement

# Local Tax Dollars

	FY 2014	FY 2015	Increase
Property Taxes	87,168,379	93,490,226	6,321,847
Local Taxes	28,429,460	30,213,611	1,784,151
	115,597,839	123,703,837	8,105,998

# What Makes Up Local Taxes?



# About Constitutional Officers

- Thomas Jefferson believed deeply that government works best when it is close to the people and ultimately responsible to them through the ballot box. In Virginia, the public elects not just its local, state, and federal representatives, but also its constitutional officers, so named because the constitutional offices are specifically established by the Constitution of Virginia.
- Constitutional Officers:
  - Clerk of the Circuit Court
  - Commissioner of the Revenue
  - Commonwealth Attorney
  - Sheriff
  - Treasurer

## About Constitutional Officers, cont.

- The mission of the Compensation Board is to determine a fair and reasonable budget for the participation of the Commonwealth towards the cost of office operations for constitutional officers and their staff.
- Budget Process – The General Assembly determines the total amount of funds and positions available to each group of constitutional officers.
- Funding – 95% of the Compensation Board's annual appropriation is for staff salaries. Workloads are based on staffing standards to determine the # of positions that each office is due. These staffing standards are used to allocate new positions. Keep in mind that positions that are “due” to an office are not necessarily funded.

# Examples of Compensation Funding

Office	FY 2015 Proposed Budget	Comp. Board Funding	Comp. Board % of Budget	Other Non- Local Funding	Local Funding
Clerk	741,447	418,262	56.4%	90,768	232,417
Commissioner of the Revenue	1,241,310	194,804	15.7%	5,100	1,041,406
Treasurer	1,179,735	160,000	13.6%	364,500	655,235
Commonwealth Attorney	1,405,557	463,180	33%	0	942,377
Sheriff	11,680,881	2,258,000	19.3%	556,653	8,866,228



## FY 2015 Proposed General Fund Expenditure Summary

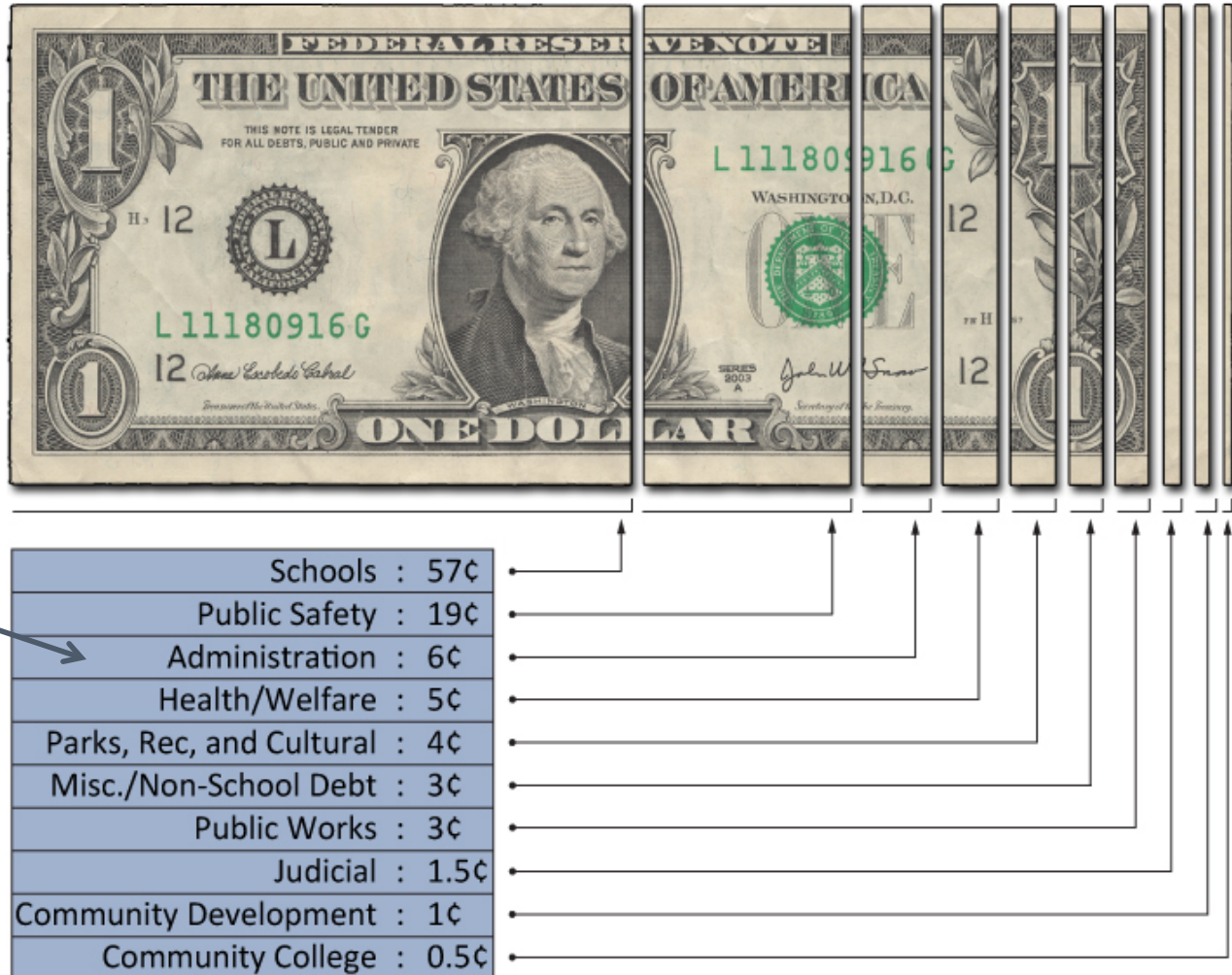
	FY 2014 Adopted	FY 2015 Requested	\$ Change	% Change
General Govt. Admin.	8,394,217	9,368,134	973,917	11.6%
Judicial Administration	2,124,752	2,404,885	280,133	13.1%
Public Safety	25,469,242	30,012,108	4,542,866	17.8%
Public Works	3,940,814	4,245,249	304,435	7.7%
Health/Welfare	6,935,132	7,109,842	174,710	2.5%
Community College	56,493	81,091	24,598	43.5%
Parks/Recreation	5,107,445	9,890,378	4,782,933	93.6%
Community Development	1,818,346	1,987,212	168,866	9.2%
Misc./County Debt	3,824,494	3,217,987	(606,507)	(1.6%)
School Transfers	75,353,472	75,353,472	0	0%
Total	133,024,407	143,670,358	10,645,951	8.0%

**School Board Budget Presentation to Board of Supervisors will take place on January 22.**

OUTSIDE AGENCIES  
FY 2014-2015

	2013-2014 Approved Budget	2014-2015 Budget Request	\$ Difference	% Difference
Organization				
Youth Football Program	\$3,060	<b>\$5,000</b>	\$1,940	63%
Blue Ridge Legal Services, Inc.	\$2,851	<b>\$5,756</b>	\$2,905	102%
Northern Virginia 4-H Educational Center	\$3,825	<b>\$3,825</b>	\$0	0%
CLEAN, Inc.	\$10,519	<b>\$15,000</b>	\$4,481	43%
Shenandoah Valley Discovery Museum	\$19,125	<b>\$25,000</b>	\$5,875	31%
Our Health, Inc.	\$20,655	<b>\$25,000</b>	\$4,345	21%
NW Works, Inc.	\$25,245	<b>\$28,000</b>	\$2,755	11%
Youth Development Center	\$22,950	<b>\$30,000</b>	\$7,050	31%
Access Independence, Inc.	\$11,475	<b>\$12,000</b>	\$525	5%
Tourism Program - City of Winchester	\$100,500	<b>\$100,500</b>	\$0	0%
Courthouse Museum	\$25,000	<b>\$25,000</b>	\$0	0%
Lord Fairfax EMS Council, Inc.	\$16,420	<b>\$18,062</b>	\$1,642	10%
Health Department	\$301,959	<b>\$387,267</b>	\$85,308	28%
Northwestern Community Services	\$318,263	<b>\$416,029</b>	\$97,766	31%
Shenandoah Area Agency on Aging	\$60,930	<b>\$73,000</b>	\$12,070	20%
The Laurel Center	\$6,503	<b>\$8,000</b>	\$1,497	23%
Lord Fairfax Community College	\$56,493	<b>\$81,091</b>	\$24,598	44%
The Handley Library	\$801,050	<b>\$862,665</b>	\$61,615	8%
Shenandoah Apple Blossom Festival	\$3,825	<b>\$5,000</b>	\$1,175	31%
NSV Regional Commission	\$43,622	<b>\$44,085</b>	\$463	1%
Lord Fairfax SWCD	\$7,650	<b>\$11,250</b>	\$3,600	47%
Total	\$1,861,920	<b>\$2,181,530</b>	\$319,610	

# How A General Fund Tax Dollar Is Spent



Includes several outside agencies making up less than 3% of this number

## Issues Facing Frederick County in FY 2015:

- Affordable Care Act
- Health Care Increased Costs
- Changes to VRS
- Implementing Five Year Capital Replacement Plan
- Salary survey study by independent consultant
- FY 2014 items funded in the Fall that will affect FY 2015
- Not included in FY 2015 Budget: Outcome of the Right Sizing Study – Positions (other than PIO) not included in budget.
  - Need directive → How to Proceed → Two Options
    - Option 1: Estimate and include in FY 2015 Budget
    - Option 2: Supplemental Appropriation presented to Finance Committee

# VRS

- Employees now have three plans

- Prior to July 1, 2010 ➡ Plan 1
- July 1, 2010 – December 31, 2013 ➡ Plan 2
- January 1, 2014 ➡ Hybrid Plan



9 different investment scenarios

- Complicated for staff to administer and employees to understand.

- Current VRS rate:

Employee	5.00%
County	11.39%
Regional Detention	1.54%
Total Rate Paid	<u>17.93%</u>

The VRS Board sets the County rate, unlike the Schools which is set by the General Assembly.

# Scenario Presentation

- Question: What do you want presented in the Scenarios?
  - A. What assumptions should be presented? (tax rate, fund balance funding)
  - B. What level of detail is desired?
- Note: Ratio of 43/57 split with Schools will not include all General Fund increases, but rather the increase in local tax dollars only.
  - Why: Other revenues in the General Fund are program driven.
    - Examples:
      - Fire and Rescue revenue recovery
      - Grants
      - Compensation Board funding
      - Fire Programs



http://www.fcva.us/home Frederick County: Home

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## about the county

Frederick County was founded in 1738 and named after Frederick Louis, Prince of Wales and eldest son of King George II.



## MOST popular

- Parks and Recreation
- Employment Opportunities
- Landfill
- Sheriff's Office
- Treasurer



AGENDA  
REGULAR MEETING  
FREDERICK COUNTY BOARD OF  
SUPERVISORS  
WEDNESDAY, MAY 7

Taxes

Budget

E-Notifications

Recycling

Parks

Interactive Mapping

## Latest News

FAIR, 7° F



Broadband Campaign publishes list of local broadband providers  
[more »](#)



Greenwood Citizens' Convenience Center open  
[more »](#)

## Events



Board of Supervisors Meeting  
01/08/2014 07:00 PM

eCycling Electronics Recycling at the Landfill convenience center  
01/11/2014 07:00 AM - 01:00 PM

## Meetings



Public Works Committee meeting  
01/07/2014 08:00 AM - 09:00 AM

Technical Advisory Committee (MPO) meeting  
01/07/2014 10:00 AM - 11:00 AM

Step 1:  
Click on  
"Budget" tab  
on Home  
page

Step 2:  
Click on  
"Proposed  
2015  
Budget"  
button

http://www.fcva.us/departments/f-n/finance/budget


Frederick County : Budget

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HOME HOW DO I... LIVE WORK VISIT Departments ABOUT US

Finance

- Finance Staff Contacts
- Finance Committee
- Financial Reports & Publications
- ▼ Budget
  - Proposed FY 2015 Budget
  - Adopted FY 2014 Budget
  - Citizens' Budget Guides
  - Budget Transparency
  - Budget Archives
- ▼ Purchasing
- Accounts Payable
- Payroll
- Unclaimed Property
- Finance Department Calendar
- Finance FAQs



Departments » F-N » Finance » Budget

## Budget

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Adopted  
2014 Budget

Proposed  
2015 Budget

Citizens'  
Budget Guide

Budget  
Archives

A budget is a plan of financial activity for a fiscal year indicating all planned revenues and expenses for the budget period. The Finance Department coordinates and prepares the county budget. The budget is submitted to the Board of Supervisors by the County Administrator. In order to produce a fiscally sound budget, the department analyses activities of the current and past years, researches trends in both revenues and expenditure categories and provides financial management and research assistance. The objective during the budget process is to help the Board of Supervisors and management make informed choices about the provision of services and capital assets, and to promote citizen participation in the process. The County operates on a fiscal year that is from July 1st to June 30th.

### Additional Resources

- Budget Transparency

### Contact Information

**Jennifer L. Place** - [Email](#)  
Budget Analyst / Risk Manager

**Cheryl B. Shiffler** - [Email](#)  
Finance Director

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107 North Kent Street  
3rd Floor  
Winchester, VA 22601  
[Google Map](#)

**Phone:** 540-665-5610  
**Fax:** 540-667-0370

**Office Hours:**



http://www.fcva.us/departments/f-n/finance/budget/proposed-fy-2015-budget-copy- Frederick County: Propose...

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Departments » F-N » Finance » Budget » Proposed FY 2015 Budget

## Proposed FY 2015 Budget

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Budget Calendar Outside Agency Form Budget Archives

The Fiscal Year 2015 (FY 15) Budget is currently in the beginning stages. Click on the Budget Calendar above to see proposed dates for the upcoming FY 2015 budget process. This fiscal year will run from July 1, 2014 to June 30, 2015.

Submit

FY 2015 Budget Questions

How are expenditures funded?  
Does the Board of Supervisors approve expenditures for the county schools?  
What is included in the county's budget?

How are expenditures funded?  
Expenditures are funded with revenues derived from taxes, fees, user charges

Finance

- Finance Staff Contacts
- Finance Committee
- Financial Reports & Publications
- Budget
  - Proposed FY 2015 Budget
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  - Citizens Budget Guides
  - Budget Transparency
  - Budget Archives
- Purchasing
  - Accounts Payable
  - Payroll
  - Unclaimed Property
  - Finance Department Calendar
  - Finance FAQs

### Events

Finance Committee meeting & Budget Worksession  
01/15/2014 08:00 AM - 10:00 AM

Budget Worksession  
02/05/2014 08:00 AM - 10:00 AM

Finance Committee meeting  
02/19/2014 08:00 AM - 10:00 AM

More »

### News

September 2013 Financial Newsletter published  
10/25/2013 12:30:00 PM

More »

### Contact Information

Step 3:  
Click on  
"Submit FY  
2015  
Budget  
Questions"

Finance

- Finance Staff Contacts
- Finance Committee
- Financial Reports & Publications
- Budget
  - Proposed FY 2015 Budget
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  - Finance FAQs

Departments » Finance » Budget » Budget Question/Inquiry Form

## Budget Question/Inquiry Form

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Please use the form below to submit your questions and/or inquiries regarding the FY 2015 Frederick County Budget. Answers will be posted on the Proposed FY 2015 Budget web page.

To better assist you, fields marked with an asterisk are required.

1. Your Name \*

2. Your Email \*

3. Your Phone Number

4. Question/Inquiry \*

The County of Frederick respects your privacy. Other than as required by the Virginia Freedom of Information Act or as may be reasonably anticipated in connection with the conduct of the County business to which your communication relates, Frederick County does not disclose, sell, share or trade any information from communications sent to the County. Please note, though, that any written communication, including any e-mail message, sent to a public official and/or employee of Frederick County becomes a public document and may be subject to the Virginia Freedom of Information Act. This means that a copy of any such message could be requested by a citizen, or a member of the media, may be subject to disclosure, and if disclosed could be reprinted and/or used in a public forum by the requestor.

If you need immediate assistance or have questions about the Virginia Freedom of Information Act and its impact on this communication, please call (540) 665-5600.



To prevent spam we utilize a verification code system. Please enter the code as it is shown in the box above:

SUBMIT

Step 4:  
Submit  
question  
here

## What we would like to have by the end of this meeting:

1. Direction on any changes desired for this budget process.
2. Direction on how to handle outside agencies for FY 2015.
3. Direction on how to handle the result of the Right-Sizing Study: Add estimated amount to budget or wait and request a supplemental appropriation at Finance Committee level.
4. Direction on Scenario presentation.

