Revenue (Adjusted by 1.07 m from orginial) Expenses (original current FY 23 level) Operating Increases Less Operating Decreases Expenses FY 24 Operating Shortfall	51 Cent Tax Rate 238,544,613	53 Cent Tax Rate 238,544,613	55 Cent Tax Rate 238,544,613
(Adjusted by 1.07 m from orginial) Expenses (original current FY 23 level) Operating Increases Less Operating Decreases Expenses			
(Adjusted by 1.07 m from orginial) Expenses (original current FY 23 level) Operating Increases Less Operating Decreases Expenses	, ,	,- ,	1 238.544.613
Expenses (original current FY 23 level) Operating Increases Less Operating Decreases Expenses			
Operating Increases Less Operating Decreases Expenses			
Less Operating Decreases Expenses	232,532,809	232,532,809	
Expenses	12,794,007	12,794,007	
· ·	-4,690,069	-4,690,069	
FY 24 Operating Shortfall	240,636,747	240,636,747	240,636,747
	-2,092,134	-2,092,134	-2,092,134
Additioanl Proposed FY 24 Budget Cuts			
COR Salary Changes	73,766	73,766	
IT (includes delay and capital funding)	750,000	750,000	
Court Salary Supplements	54,883	54,883	
Sheriff Repair & Maintenance	80,500	80,500	
Public Safety Overtime	200,000	200,000	
Adult & Juvenile Detention	1,365,000	1,365,000	
Health Department Increase	137,977	137,977	137,977
Health Insurance Increase	335,000	335,000	
Contingency	200,000	200,000	
Salary Increases	350,000	350,000	350,000
Transportation Funding from Capital	1,000,000	1,000,000	
Other Operating Budget Cuts	0	0	0
	4,547,126	4,547,126	4,547,126
FY 24 Operating Surplus	2,454,992	2,454,992	2,454,992
Special Graph of	, - ,	, - ,	, - ,
Proposed New Positions			
Sheriff (4)	315,342	315,342	315,342
Fire & Rescue (8)	692,600	692,600	
Public Safety Comm. (2)	132,530	132,530	
Commonwealth Attorney (1)	117,387	117,387	
Maintenance (1)	55,736	55,736	55,736
Social Services (2)	186,189	186,189	186,189
	1,499,784	1,499,784	1,499,784
FY 24 Operating Shortfall /Surplus	955,208	955,208	955,208
Tax Increase per Scenario	0	3,000,000	
Operating Funds Available	955,208	3,955,208	
What is Not Funded			
12 Positions			
Reassessment	61,512	61,512	61,512
Clerk of the Court	58,419	58,419	
Commonwealth Attorney (1)	70,622	70,622	
Sheriff (5)	473,527	473,527	
Public Safety Comm. (2)	132,530	132,530	
Social Services (1)	90,192	90,192	
EDA (1)	95,016	95,016	
Unfunded Positions	981,818	981,818	
Sahari Oranatina laurana Sa	2 222 222		
School Operating Increase Requested	9,223,693	9,223,693	9,223,693
Funding 2 buses from Captial Fund			
Increase in State Funding Local Transfer	955,208	3,955,208	6,955,208
Unfunded	8,268,485	5,268,485	
	5,200,403	5,200,403	2,200,403
No Conital Funding	Conital Funding	No Conital Funding	No Conital Funding
No Capital Funding No	o Capital Funding	No Capital Funding	No Capital Funding

Scenario A

FY 23 Budget		
Total Budget (revenues)	\$ 232,532,809	
Debt Service	+ 202,302,003	Includes transportation, capital
Capital		and new positions.
Transfer to Schools Operating	(95,453,417.00)	
School Debt Service	(18,076,918.00)	
School Capital separate	(10,070,510.00)	
FC FY 23 Budget less School Transfers & Debt Serv	\$ 119,002,474	RPT Tax rate reduced
		\$0.10 to \$0.51. From
		pg. 21 of the Budget
FY 24 Budget (revenues)		Work Papers revenue
Total Budget (revenues)	\$ 238.544.613	section, \$237,474,613
Debt Service	\$ 238,544,613	plus \$1,070,000
		additional revenues.
Capital	<u> </u>	
Transfer to Schools Operating (previous year)	(95,453,417.00)	
School Debt Service (previous year)	(18,076,918.00)	
School Capital separate		These are revenues available to cover costs for
FC Revenues less School Transfers & Debt Serv	\$ 125,014,278	Frederick County and increases for FC Schools.
FY 24 Budget (expenditures)		the state of the s
Total Budget (expenditures)	\$ 240,636,747	
Debt Service	*	
Capital		Based on Dept. Head requests, page 91 of the
Transfer to Schools Operating (previous year)	(95,453,417.00)	Expenditures section in Budget Work Papers.
School Debt Service (previous year)	(18,076,918.00)	Does not include capital or new positions. It
School Capital separate	, , ,	does include COLA of 7%,
FC Expenditures less School Transfers & Debt Serv	\$ 127,106,412	
·		(1,2,3,3) , which is the second constant of the second constant $(2,2,3)$
FY24		
Curent Budget Adjusted	\$ 127,106,412	
Additional Expenses		
New Positions (see CA Personnel Sheet)	1,499,784.00	
Capital (see CA Cupital Sheet)	5,345,222.00	
Expenditures with Capital and New Positions	\$ 133,951,418	
FY24 Expenditure Adjustments		
FY 24 FC Expenses with capital and new positions	\$ 133,951,418	
Less:	+ +44,003,420	
Reduce COLA .5%	(350,000)	
COR salary changes	(73,766)	
Eliminate Fire laptops	•	
Eliminate Court Salary Supplements	(750,000)	
Reduce Sheriff repairs & maintenance	(54,883)	
•	(80,500)	
Reduce public safety overtime	(200,000)	
Detention Center reduction	(1,365,000)	
Reduce Health Dept increase	(137,977)	
Reduce contingency	(200,000)	
Reduce Health Insurance increase	(335,000)	
Shift portion of transportation to capital fund	(1,000,000)	
Shift capital to capital projects fund	(5,345,222)	
Other	•	
Other	•	
Other	-	
Y 24 Adjusted Expenses	\$ 124,059,070	
m.i. =		
vailable Revenues	125,014,278.00	
ess Adjusted Expenses	(124,059,070.00)	
vailable for Schools	955,208.00	
vailable for Schools	955,208.00	

955,208.00

Adjusted Available for Schools

Scenario B

FY 23 Budget		
Total Budget (revenues)	\$ 232,532,809	
Debt Service		Includes transportation, capital
Capital	-	and new positions.
Transfer to Schools Operating	(95,453,417.00)	
School Debt Service	(18,076,918.00)	
School Capital separate		A CONTRACTOR OF THE CONTRACTOR
FC FY 23 Budget less School Transfers & Debt Serv	\$ 119,002,474	RPT Tax rate reduced
		\$0.10 to \$0.51. From
		pg. 21 of the Budget
FY 24 Budget (revenues)		Work Papers revenue
Total Budget (revenues)	\$ 238,544.613	section, \$237,474,613
Debt Service	\$ 238,544,613	plus \$1,070,000
Capital	•	additional revenues.
•	105 455 455	
Transfer to Schools Operating (previous year)	(95,453,417.00)	A section of the sect
School Debt Service (previous year)	(18,076,918.00)	the second of th
School Capital separate		These are revenues available to cover costs for
FC Revenues less School Transfers & Debt Serv	\$ 125,014,278	Frederick County and increases for FC Schools.
FY 24 Budget (expenditures)		the second secon
Total Budget (expenditures)	\$ 240,636,747	
Debt Service	\$ 240,636,747	
		and the second s
Capital	-	Based on Dept. Head requests, page 91 of the
Transfer to Schools Operating (previous year)	(95,453,417.00)	Expenditures section in Budget Work Papers.
School Debt Service (previous year)	(18,076,918.00)	 Does not include capital or new positions. It
School Capital separate		does include COLA of 7%.
FC Expenditures less School Transfers & Debt Serv	\$ 127,106,412	
FY24		
Curent Budget Adjusted	\$ 127,106,412	
Additional Expenses	7 127,100,412	
New Positions (see CA Personnel Sheet)	1,400 204.00	
Capital (see CA Capital Sheet)	1,499,784.00	
Expenditures with Capital and New Positions	5,345,222.00 \$ 133.951.418	
Experience with capital and liver 1 ostrons	\$ 133,951,418	
FY24 Expenditure Adjustments		
FY 24 FC Expenses with capital and new positions	\$ 133,951,418	
.ess:		
Reduce COLA .5%	(350,000)	
COR salary changes	(73,766)	
Eliminate Fire laptops	(750,000)	
Eliminate Court Salary Supplements	(54,883)	
Reduce Sheriff repairs & maintenance	(80,500)	
Reduce public safety overtime	(200,000)	
Detention Center reduction	(1,365,000)	
Reduce Health Dept increase	(1,303,600)	
Reduce contingency		
Reduce Health Insurance increase	(200,000)	
	(335,000)	
Shift portion of transportation to capital fund	(1,000,000)	
Shift capital to capital projects fund	(5,345,222)	
Other	-	
Other	~	
Other	_	
Y 24 Adjusted Expenses	\$ 124,059,070	
vailable Revenues	125,014,278.00	
vailable Revenues ess Adjusted Expenses	125,014,278.00 (124,059,070.00)	

3,955,208.00

Adjusted Available for Schools

Scenario C

FY 23 Budget		
Total Budget (revenues)	\$ 232,532,809	
Debt Service	V 100,002,009	Includes teament to the
Capital		Includes transportation, capital and new positions.
Transfer to Schools Operating	(95,453,417.00)	ind new positions.
School Debt Service	(18,076,918.00)	the first of the section of the sect
School Capital separate	(=),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	a seek a see man a see a
FC FY 23 Budget less School Transfers & Debt Serv	\$ 119,002,474	RPT Tax rate reduced
		\$0.10 to \$0.51. From
		pg. 21 of the Budget
FY 24 Budget (revenues)		Work Papers revenue
Total Budget (revenues)	\$ 238,544,613	section, \$237,474,613
Debt Service	+ 100,000 m	plus \$1,070,000
Capital		additional revenues.
Transfer to Schools Operating (previous year)	(95,453,417.00)	
School Debt Service (previous year)	(18,076,918.00)	•
School Capital separate	,,	These are revenues available to cover costs for
FC Revenues less School Transfers & Debt Serv	\$ 125,014,278	Frederick County and increases for FC Schools.
FY 24 Budget (expenditures)		en e
Total Budget (expenditures)	\$ 240,636,747	
Debt Service	. = 15,000,171	
Capital		December 19 19 19 19 19 19 19 19 19 19 19 19 19
Transfer to Schools Operating (previous year)	(95,453,417.00)	Based on Dept. Head requests, page 91 of the
School Debt Service (previous year)	(18,076,918.00)	Expenditures section in Budget Work Papers. Does not include capital or new positions. It
School Capital separate	(=5/070/320:00)	does include COLA of 7%.
FC Expenditures less School Transfers & Debt Serv	\$ 127,106,412	1755 MOODE COLADI 776.
		the second of th
FY24		
Curent Budget Adjusted	\$ 127,106,412	
Additional Expenses	7 127,100,412	
New Positions (see CA Personnel Sheet)	1,499,784.00	
Capital (see CA Capital Sheet)	5,345,222.00	
Expenditures with Capital and New Positions	\$ 133,951,418	
FY24 Expenditure Adjustments		
FY 24 FC Expenses with capital and new positions	\$ 133.951.418	
Less:	\$ 133,951,418	
Reduce COLA .5%	(250,000)	
COR salary changes	(350,000)	
Eliminate Fire laptops	(73,766)	
Eliminate Court Salary Supplements	(750,000)	
Reduce Sheriff repairs & maintenance	(54,883) (80,500)	
Reduce public safety overtime	(80,500) (200,000)	
Detention Center reduction	(200,000)	
Reduce Health Dept increase	(137,977)	
Reduce contingency	(200,000)	
Reduce Health Insurance Increase	(200,000)	
Shift portion of transportation to capital fund	(1,000,000)	
Shift capital to capital projects fund	(5,345,222)	
Other	(0/070/222)	
Other	-	
Other	-	
FY 24 Adjusted Expenses	\$ 124,059,070	
Available Revenues	125,014,278.00	
Less Adjusted Expenses	(124,059,070.00)	
Available for Schools	955,208.00	
Additional \$0.02 tax rate	6,000,000.00	
Additional \$0.01 Meals Tax		
Adiaban Assault Electric Colors to		

6,955,208.00

Adjusted Available for Schools

	6 Million Transfer	
FY 23 Budget		
Total Budget (revenues)	\$ 232,532,809	
Debt Service		Includes transportation, capital
Capital		and new positions.
Transfer to Schools Operating	(95,453,417.00)	
School Debt Service	(18,076,918.00)	
School Capital separate		A second of the
FC FY 23 Budget less School Transfers & Debt Serv	\$ 119,002,474	RPT Tax rate reduced
		\$0.10 to \$0.51. From
		pg. 21 of the Budget
FY 24 Budget (revenues)		Work Papers revenue
Total Budget (revenues)	\$ 238,544,613	section, \$237,474,613 plus \$1,070,000
Debt Service		additional revenues.
Capital	-	Table 107 Citatory
Transfer to Schools Operating (previous year)	(95,453,417.00)	Amount of the control
School Debt Service (previous year)	(18,076,918.00)	
School Capital separate		These are revenues available to cover costs for
FC Revenues less School Transfers & Debt Serv	\$ 125,014,278	Frederick County and increases for FC Schools.
FY 24 Budget (expenditures)		And the second second second second second
Total Budget (expenditures)	\$ 240,636,747	
Debt Service	,	
Capital		Record on Down Hand anguists 04 (14)
Transfer to Schools Operating (previous year)	(95,453,417.00)	Based on Dept. Head requests, page 91 of the Expenditures section in Budget Work Papers.
School Debt Service (previous year)	(18,076,918.00)	Does not include capital or new positions. It
School Capital separate	(-1,0,0,0,00,00)	does include COLA of 7%.
FC Expenditures less School Transfers & Debt Serv	\$ 127,106,412	
•		and the second of the second o
FY24		
Curent Budget Adjusted	\$ 127,106,412	
Additional Expenses	V 121,100,412	
New Positions (see CA Personnel Sheet)	1,499,784.00	
Capital (see CA Capital Sheet)	5,345,222.00	
Expenditures with Capital and New Positions	\$ 133,951,418	
FY24 Expenditure Adjustments		
FY 24 FC Expenses with capital and new positions	\$ 133,951,418	
Less:	V 100,301,446	
Reduce COLA 1%	(700,000)	
COR salary changes		
Eliminate Fire laptops	(73,766) (750,000)	•
Eliminate Court Salary Supplements	(750,000) (64,993)	
Reduce Sheriff repairs & maintenance	(54,883) (80 500)	
Reduce public safety overtime	(80,500)	
Detention Center reduction	(200,000)	
Reduce Health Dept increase	(1,365,000)	
•	(137,977)	
Reduce contingency Reduce health insurance increase	(200,000)	
	(335,000)	
Shift portion of transportation to capital fund	(6,000,000)	
Shift capital to capital projects fund Other	(5,345,222)	
Other	-	
Other	-	
FY 24 Adjusted Expenses	\$ 118,709,070	
Available Revenues	125 014 270 00	
Less Adjusted Expenses	125,014,278.00 (118 709 070 00)	
Available for Schools	(118,709,070.00)	
	6,305,208.00	tial year of 8 months.
Additional \$0.02 tax rate		2 * \$1,800,000
Adjusted Available for Schools	9,305,208.00	
	-,,	