

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

Scenario A

**FY 23 Budget**

Total Budget (revenues)	\$ 232,532,809
Debt Service	
Capital	-
Transfer to Schools Operating	(95,453,417.00)
School Debt Service	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC FY 23 Budget less School Transfers &amp; Debt Serv</b>	<b>\$ 119,002,474</b>

Includes transportation, capital and new positions.

RPT Tax rate reduced \$0.10 to \$0.51. From pg. 21 of the Budget Work Papers revenue section, \$237,474,613 plus \$1,070,000 additional revenues.

**FY 24 Budget (revenues)**

Total Budget (revenues)	\$ 238,544,613
Debt Service	
Capital	-
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Revenues less School Transfers &amp; Debt Serv</b>	<b>\$ 125,014,278</b>

These are revenues available to cover costs for Frederick County and increases for FC Schools.

**FY 24 Budget (expenditures)**

Total Budget (expenditures)	\$ 240,636,747
Debt Service	
Capital	-
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Expenditures less School Transfers &amp; Debt Serv</b>	<b>\$ 127,106,412</b>

Based on Dept. Head requests, page 91 of the Expenditures section in Budget Work Papers. Does not include capital or new positions. It does include COLA of 7%.

**FY24**

<b>Curent Budget Adjusted</b>	<b>\$ 127,106,412</b>
<b>Additional Expenses</b>	
New Positions <i>(see CA Personnel Sheet)</i>	1,499,784.00
Capital <i>(see CA Capital Sheet)</i>	5,345,222.00
<b>Expenditures with Capital and New Positions</b>	<b>\$ 133,951,418</b>

**FY24 Expenditure Adjustments**

FY 24 FC Expenses with capital and new positions	\$ 133,951,418
Less:	
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	(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	-
<b>FY 24 Adjusted Expenses</b>	<b>\$ 124,059,070</b>

Available Revenues	125,014,278.00
Less Adjusted Expenses	(124,059,070.00)
<b>Available for Schools</b>	<b>955,208.00</b>
<b>Adjusted Available for Schools</b>	<b>955,208.00</b>

**Scenario B**

**FY 23 Budget**

Total Budget (revenues)	\$ 232,532,809
Debt Service	
Capital	
Transfer to Schools Operating	(95,453,417.00)
School Debt Service	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC FY 23 Budget less School Transfers &amp; Debt Serv</b>	<b>\$ 119,002,474</b>

Includes transportation, capital and new positions.

**FY 24 Budget (revenues)**

Total Budget (revenues)	\$ 238,544,613
Debt Service	
Capital	
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Revenues less School Transfers &amp; Debt Serv</b>	<b>\$ 125,014,278</b>

RPT Tax rate reduced \$0.10 to \$0.51. From pg. 21 of the Budget Work Papers revenue section, \$237,474,613 plus \$1,070,000 additional revenues.

These are revenues available to cover costs for Frederick County and increases for FC Schools.

**FY 24 Budget (expenditures)**

Total Budget (expenditures)	\$ 240,636,747
Debt Service	
Capital	
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Expenditures less School Transfers &amp; Debt Serv</b>	<b>\$ 127,106,412</b>

Based on Dept. Head requests, page 91 of the Expenditures section in Budget Work Papers. Does not include capital or new positions. It does include COLA of 7%.

**FY24**

<b>Curent Budget Adjusted</b>	<b>\$ 127,106,412</b>
<b>Additional Expenses</b>	
New Positions <i>(see CA Personnel Sheet)</i>	1,499,784.00
<b>Capital</b> <i>(see CA Capital Sheet)</i>	<b>5,345,222.00</b>
<b>Expenditures with Capital and New Positions</b>	<b>\$ 133,951,418</b>

**FY24 Expenditure Adjustments**

FY 24 FC Expenses with capital and new positions	\$ 133,951,418
Less:	
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	(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	-
<b>FY 24 Adjusted Expenses</b>	<b>\$ 124,059,070</b>

<b>Available Revenues</b>	125,014,278.00
<b>Less Adjusted Expenses</b>	<b>(124,059,070.00)</b>
<b>Available for Schools</b>	955,208.00
<b>Additional \$0.02 tax rate</b>	3,000,000.00
<b>Adjusted Available for Schools</b>	3,955,208.00

Scenario C

**FY 23 Budget**

Total Budget (revenues)	\$ 232,532,809
Debt Service	
Capital	
Transfer to Schools Operating	(95,453,417.00)
School Debt Service	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC FY 23 Budget less School Transfers &amp; Debt Serv</b>	<b>\$ 119,002,474</b>

Includes transportation, capital and new positions.

**FY 24 Budget (revenues)**

Total Budget (revenues)	\$ 238,544,613
Debt Service	
Capital	
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Revenues less School Transfers &amp; Debt Serv</b>	<b>\$ 125,014,278</b>

RPT Tax rate reduced \$0.10 to \$0.51. From pg. 21 of the Budget Work Papers revenue section, \$237,474,613 plus \$1,070,000 additional revenues.

These are revenues available to cover costs for Frederick County and increases for FC Schools.

**FY 24 Budget (expenditures)**

Total Budget (expenditures)	\$ 240,636,747
Debt Service	
Capital	
Transfer to Schools Operating (previous year)	(95,453,417.00)
School Debt Service (previous year)	(18,076,918.00)
<u>School Capital separate</u>	
<b>FC Expenditures less School Transfers &amp; Debt Serv</b>	<b>\$ 127,106,412</b>

Based on Dept. Head requests, page 91 of the Expenditures section in Budget Work Papers. Does not include capital or new positions. It does include COLA of 7%.

**FY24**

<b>Curent Budget Adjusted</b>	<b>\$ 127,106,412</b>
<b>Additional Expenses</b>	
New Positions <i>(see CA Personnel Sheet)</i>	1,499,784.00
<b>Capital</b> <i>(see CA Capital Sheet)</i>	<b>5,345,222.00</b>
<b>Expenditures with Capital and New Positions</b>	<b>\$ 133,951,418</b>

**FY24 Expenditure Adjustments**

FY 24 FC Expenses with capital and new positions	\$ 133,951,418
Less:	
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	(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	-
<b>FY 24 Adjusted Expenses</b>	<b>\$ 124,059,070</b>

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	
<b>Adjusted Available for Schools</b>	<b>6,955,208.00</b>

**5 Million Transfer**

<b>FY 23 Budget</b>			
Total Budget (revenues)	\$	232,532,809	
Debt Service			
Capital			
Transfer to Schools Operating	(95,453,417.00)		Includes transportation, capital and new positions.
School Debt Service	(18,076,918.00)		
<u>School Capital separate</u>			
<b>FC FY 23 Budget less School Transfers &amp; Debt Serv</b>	<b>\$</b>	<b>119,002,474</b>	RPT Tax rate reduced \$0.10 to \$0.51. From pg. 21 of the Budget Work Papers revenue section, \$237,474,613 plus \$1,070,000 additional revenues.
<b>FY 24 Budget (revenues)</b>			
Total Budget (revenues)	\$	238,544,613	
Debt Service			
Capital			
Transfer to Schools Operating (previous year)	(95,453,417.00)		
School Debt Service (previous year)	(18,076,918.00)		
<u>School Capital separate</u>			
<b>FC Revenues less School Transfers &amp; Debt Serv</b>	<b>\$</b>	<b>125,014,278</b>	These are revenues available to cover costs for Frederick County and increases for FC Schools.
<b>FY 24 Budget (expenditures)</b>			
Total Budget (expenditures)	\$	240,636,747	
Debt Service			
Capital			
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. Does not include capital or new positions. It does include COLA of 7%.
School Debt Service (previous year)	(18,076,918.00)		
<u>School Capital separate</u>			
<b>FC Expenditures less School Transfers &amp; Debt Serv</b>	<b>\$</b>	<b>127,106,412</b>	
<b>FY24</b>			
<b>Curent Budget Adjusted</b>	<b>\$</b>	<b>127,106,412</b>	
<b>Additional Expenses</b>			
New Positions (see CA Personnel Sheet)		1,499,784.00	
Capital (see CA Capital Sheet)		5,345,222.00	
<b>Expenditures with Capital and New Positions</b>	<b>\$</b>	<b>133,951,418</b>	
<b>FY24 Expenditure Adjustments</b>			
FY 24 FC Expenses with capital and new positions	\$	133,951,418	
Less:			
Reduce COLA 1%	(700,000)		
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	(137,977)		
Reduce contingency	(200,000)		
Reduce health insurance increase	(335,000)		
Shift portion of transportation to capital fund	(6,090,000)		
Shift capital to capital projects fund	(5,345,222)		
Other	-		
Other	-		
Other	-		
<b>FY 24 Adjusted Expenses</b>	<b>\$</b>	<b>118,709,070</b>	
<b>Available Revenues</b>		125,014,278.00	
<b>Less Adjusted Expenses</b>		(118,709,070.00)	
<b>Available for Schools</b>		6,305,208.00	
<b>Additional \$0.02 tax rate</b>		3,000,000.00	Partial year of 8 months. 8/12 * \$1,800,000
<b>Adjusted Available for Schools</b>		9,305,208.00	