

FY 2025 Proposed Budget Mark-up/Mark-down

March 29, 2024



JANELLE DOWNES, COUNTY ADMINISTRATOR
MALLORY STRIBLING, BUDGET DIRECTOR

FY 2025 Budget Work Session

March 29, 2024 Agenda

- 1. Mark-up/Mark-down**
- 2. Budget Adoption**
- 3. Closing Remarks**

Road to the Adopted Budget

County Administrator's Proposed Budget was released **February 27**

Work sessions on **February 29, March 13, and March 14**

Public hearing on **March 19**

On March 13,
we landed
here

Contract Mitigation	(\$354,020)
Removal of Positions	(\$322,850)
Offsetting Revenue	(\$170,000)
Removal of Asset Items	<u>(\$401,000)</u>
	(\$1,247,870)

This brought us down to a
2.1 cent increase on the General rate,
down from 2.9 cent increase.

We have
further
reduced the
General rate to
0.3 cents

- **Lower the General rate increase to 0.3 cents.**
 - This is down from 2.9 cents, as proposed.
- No changes in the Fire Rescue levy, as proposed.
- No changes in the Conservation Easement levy, as proposed.

Mark-up/Mark-down: County Government

ITEM	MARK-UP/MARK-DOWN	IN	OUT
3.2 Environmental Services Recycling Site Attendants	(170,000)	X	
1.0 BWC Administrator*	(55,029)	X	
1.0 BWC Assistant Commonwealth Attorney*	(61,800)	X	
2.0 Environmental Services Site Attendants for Marshall Convenience Site	(64,718)		X
1.0 BWC Administrator for Sheriff's Office	(110,057)		X
1.0 BWC Assistant Commonwealth Attorney	(134,374)		X
1.0 Parks & Recreation Therapeutic Recreation Coordinator	(82,537)		X
1.0 Treasurer's Office Deputy Treasurer I	(69,614)		X
0.31 Library Hours at Marshall Library	(26,472)		X
Eagleview software for Commissioner of Revenue	(75,000)		X
"911 Call Recording System" in Asset Replacement Fund	(251,700)		X
Reduce/Mitigate General Fund Contracts	(279,023)		X
"Small Projects Fund" in Asset Replacement Fund	(50,000)		X
"County Vehicle Replacement" in Asset Replacement Fund	(100,000)		X
BWC Operating Costs	(877,685)		X
Additional Compensation Board Revenue	(268,228)	X	
County Government Revisions (since Proposed Budget)	(\$2,682,551)		

**Body Worn Camera program will begin in January 2025 with half of the cameras and half of the staff needed.*

What's In: County Government

- ✓ **Data Center Computer Equipment tax revenue**
- ✓ **Body Worn Camera Program, mid-year implementation**
- ✓ **Drug Court Program**
- ✓ **3.0% compensation increase for County Government employees**
- ✓ **Pay step increase for Public Safety scale employees in the Sheriff's Office and Fire Rescue System, for an average increase of 3.0%**

Mark-up/Mark-down: School Division

ITEM	MARK-UP/MARK-DOWN	IN	OUT
3.0% Compensation Increase for School Division staff	(744,972)	X ¹	
Health Insurance Employer Increases	-	X	
School Security Officer Funding	-	X	
12.0 Secondary Instructional Assistants (\$464,163)	-	X ²	
5 School Buses (\$525,000)	-	X ³	
Capital Maintenance	(\$500,000)	X ⁴	
School Division Revisions (since Proposed Budget)	(\$1,244,972)		
Total Impact on General Real Estate	(\$3,927,523)		

¹School Division will repurpose \$744,972 in state funds towards their 3.0% compensation increase

²Fund \$1,209,135 in one-time with appropriation of County's Fund Balance in July 2024

³Fund \$525,000 one-time with transfer of County's Capital Reserve in April 2024

⁴Fund \$500,000 one-time with transfer from County's Facilities Reserve in April 2024

What's In: \$12.1 million to the School Division

<u>RECURRING FUNDS</u>	
3.0% Compensation Increase	\$ 3,473,266
2.0 School Security Officers	123,000
Health Insurance Commitment	1,226,030
	<hr/>
	\$ 4,822,296
<u>ONE-TIME FUNDS</u>	
Health Insurance Strategy	\$ 4,000,000
5 School Buses	525,000
Capital Maintenance	500,000
Instructional Assistants	1,209,135
TMS Cash to Capital	1,079,548
	<hr/>
	\$ 7,313,683
Total FY 2025 Support	\$ 12,135,979

- ✓ Fully funds FY 2025 operational requests
- ✓ **Bus replacement and Capital Maintenance funding** will be transferred at the **April BOS meeting** from the County's Capital Reserve and Facilities Reserve
- ✓ **Instructional Assistant funding** will be appropriated at the **July BOS meeting**
- ✓ School Board will adopt their **budget on April 8**
- ✓ Teacher contracts issued in early April

Change in Rate for Taxpayer

Mark-up/Mark-down saves taxpayers \$119.72 per year from the proposed budget.

Overall, the average homeowner's real estate bill of **0.943 per \$100 assessed value** will increase **\$15.35 per month or \$184.18 per year.**

General Rate at 0.759

\$1.15 increase per month or \$13.81 increase per year.

Fire Rescue Levy at 0.180

\$14.20 increase per month or \$170.36 increase per year.

Conservation Easement Levy at 0.004

\$0 increase.

FY 2025-2029 Adopted CIP

Changes from the FY 2025-2029 Proposed CIP

- Remove **Riverside Preserve Project**
- Remove **Marshall Convenience Site Project**
- Add **Airport Hangars** with Prior Year Funding (**\$1.04 million**)
- Shift **School Capital Maintenance** to begin in FY 2026 at **\$500k**, and **\$1.0 million** in FY 2027-2029

Health Addendum

- Details commitments from both the County and School regarding the joint Health Insurance Fund
- Including employer and employee contributions:
 - County contribution totals **\$14,935,799**
 - School contribution totals **\$24,489,000**