



## FY 2015 Adopted Budget Fact Sheet

### 2014 Tax Rates:

❖ Real Property .....	\$0.86 per \$100 of assessed value
❖ Personal Property .....	\$6.78 per \$100 of assessed value, assessed at 50% of fair market value
❖ Aircraft.....	\$0.000001 per \$100 of assessed value, assessed at 50% of fair market value
❖ Business Furniture & Fixtures.....	\$5.95 per \$100 of assessed value, assessed at no greater than 50% of fair market value
❖ Mobile Homes.....	\$0.86 per \$100 of assessed value
❖ Machinery & Tools .....	\$2.50 per \$100 of assessed value
❖ Heavy Duty Equipment .....	\$2.00 per \$100 of assessed value
❖ Massaponax Service District .....	\$0.12 per \$100 of assessed value
❖ Harrison Crossing Service District.....	\$0.25 per \$100 of assessed value
❖ Lee Hill East Service District .....	\$0.25 per \$100 of assessed value
❖ Lee Hill West Service District .....	\$0.75 per \$100 of assessed value

### Funding:

The FY 2015 Adopted Budget totals \$451 million – an increase of \$11.9 million or 2.7% more than the FY 2014 Adopted Budget. The FY 2015 General Fund increases by \$4.9 million or 4.6% compared with the FY 2014 adopted General Fund budget.

Adjustments to the budget include the following:

- ❖ All fiscal policy guidelines are maintained;
- ❖ Real Property tax rate approved at \$0.86 (equalized rate was \$0.863);
- ❖ Personal Property tax rate increased to \$6.78;
- ❖ Business License tax threshold remains at \$750,000;
- ❖ 2% cost of living adjustment (COLA) effective July 1, 2014 for employees who did not receive a COLA adjustment in January 2014;
- ❖ No merit increases for staff for the seventh budget year in a row;
- ❖ Additional 1% pay increase for all full-time employees hired before July 1, 2012 to help offset the State-mandated additional 1% VRS contribution those employees must pay effective July 1, 2014;
- ❖ Funding for the FREMS career ladder and ALS stipend programs;
- ❖ A 10% increase in dental coverage and a 4.3% increase in health care coverage, with no change in the employee/employer split. The current health insurance holiday provided to employees who participate in the County's health insurance program will expire on June 30, 2014.
- ❖ Transfer of \$2.0 million above the fiscal policy guideline to Capital Projects Fund to establish a Fire/Rescue equipment reserve;
- ❖ Transfer of an additional \$1,585,000 in local funding to the Schools. The Schools budget includes a 1% COLA and a step increase;
- ❖ Transfer 25% of Machinery & Tools tax revenue (\$190,000) to EDO fund;
- ❖ New debt service related to bonds to be issued for the radio system, replacement Fire Equipment; and Judicial Center renovation;
- ❖ Fifth year of suspension of transfer of motor vehicle license fee and 10% setaside revenue from the General Fund to the Transportation Fund given the availability of fuel tax revenue; and

- ❖ A net of 19 new full-time positions added, three of which are funded for half year. Eleven full-time positions not funded in FY 2015, and one previously unfunded position is funded for a half year.

## **All Funds**

### **Positions Added:**

Assistant County Administrator  
Convert PT Accounting Tech (Grants) to FT  
Six Deputy Sheriffs – Courts (pending decision on Judges)  
Two PT Deputy Sheriffs (Courts) – mental health transport  
Detective  
Two Communication Officers (reduces OT)  
Two Communication Operators (reduces OT)  
Heavy Equipment Mechanic/Welder (½ year)  
Two Eligibility Workers (½ year)  
Two Utility Field Crew Workers (CCTV)  
Two Utility Field Crew Workers (valve & fire hydrant maintenance)

### **Positions Deleted:**

Community Development Administrator

### **Positions Not Funded:**

Deputy County Administrator  
Internal Auditor  
Assistant County Attorney  
  
Personal Property Clerk  
  
Application Development Manager  
GIS Technician  
Radio Network Engineer  
Parks & Rec Maintenance Worker  
Parks & Rec Program Assistant  
Planner I  
Building Assistant

### **Positions Previously Unfunded, Funded in FY 2015**

General Services Maintenance Worker (Signs) (½ year)