

FY 2021 Budget Public Hearing



Frederick County, VA



Kris C. Tierney
County Administrator
March 25, 2020

Budget Priorities and Objectives

- ▶ Public Safety and Education needs are highest priorities
- ▶ Address critical staffing needs
- ▶ Minimize tax increase
- ▶ Support Merit and Cola increases
- ▶ Fund Phase I Public Safety Radio upgrade
- ▶ Partial funding for Tuition Assistance
- ▶ Provide Fuel Assistance to Volunteer Fire and Rescue Companies

Projected General Fund Revenue Increases

FY 21 Projected Revenue	\$202,766,659
FY 20 Budgeted Revenue	<u>190,546,413</u>
	\$12,220,246
Natural Increase	\$4,798,932
Real Estate Tax Increase	5,500,000
Categorical	<u>1,921,264</u>
	\$12,220,246

Does not reflect fund balance funding

Projected General Fund Expenditure Increases

Significant Increases

Juvenile and Adult Detention

.6

School Debt

.8

School Operating

5.0

Merit/Cola

1.5

VRS/Health

1.5

Positions with equipment

1.5

Does not reflect fund balance funding

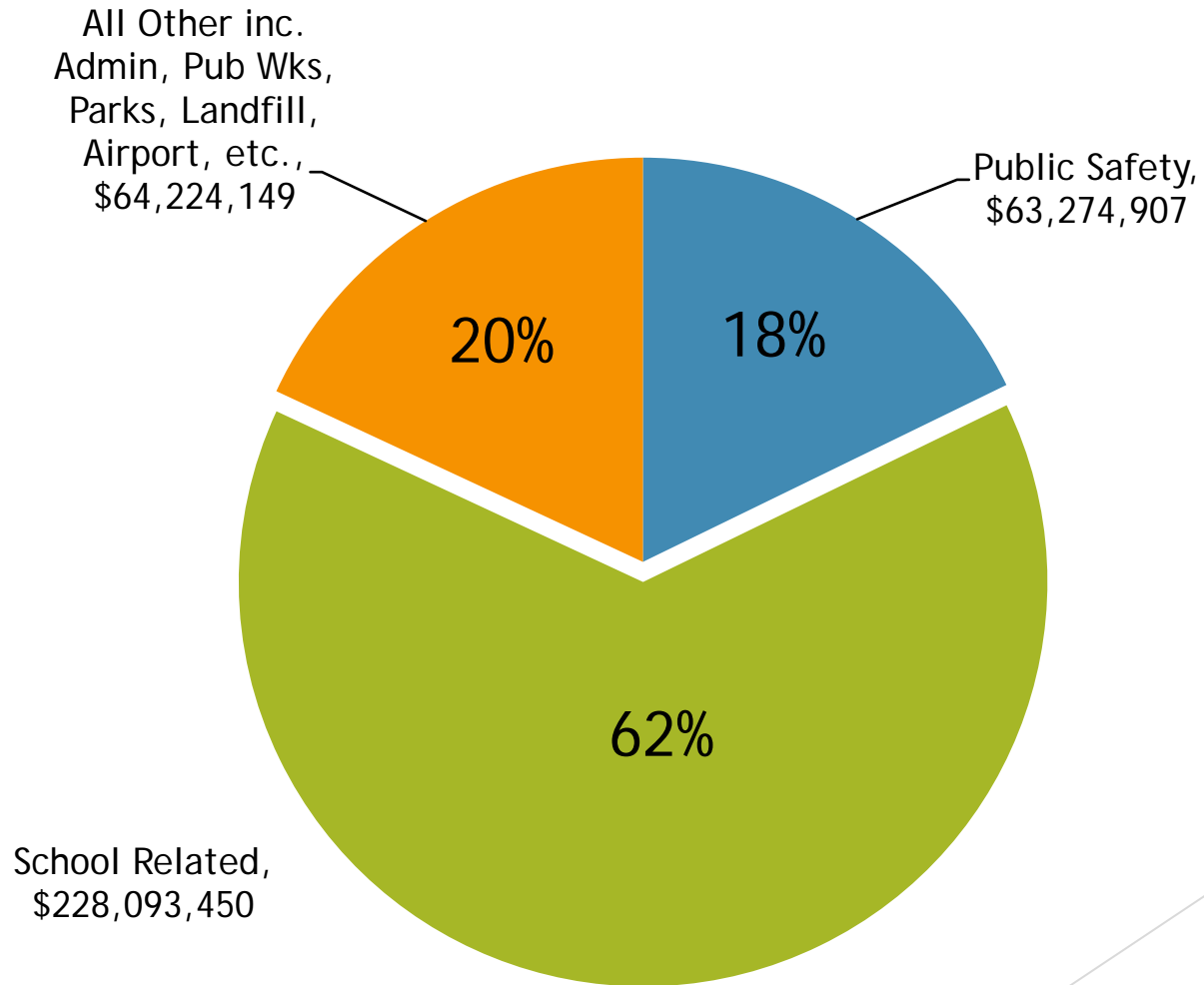
12 General Fund Positions Funded and 2 Pending (37 Requested)

- ▶ Information Technology 1
- ▶ Sheriff 2
- ▶ Fire and Rescue 6
Pending: 2 Firefighter Relief
- ▶ Social Services 1
- ▶ Parks 1
- ▶ Public Works 1

FY 2021 Advertised Budget – All Funds

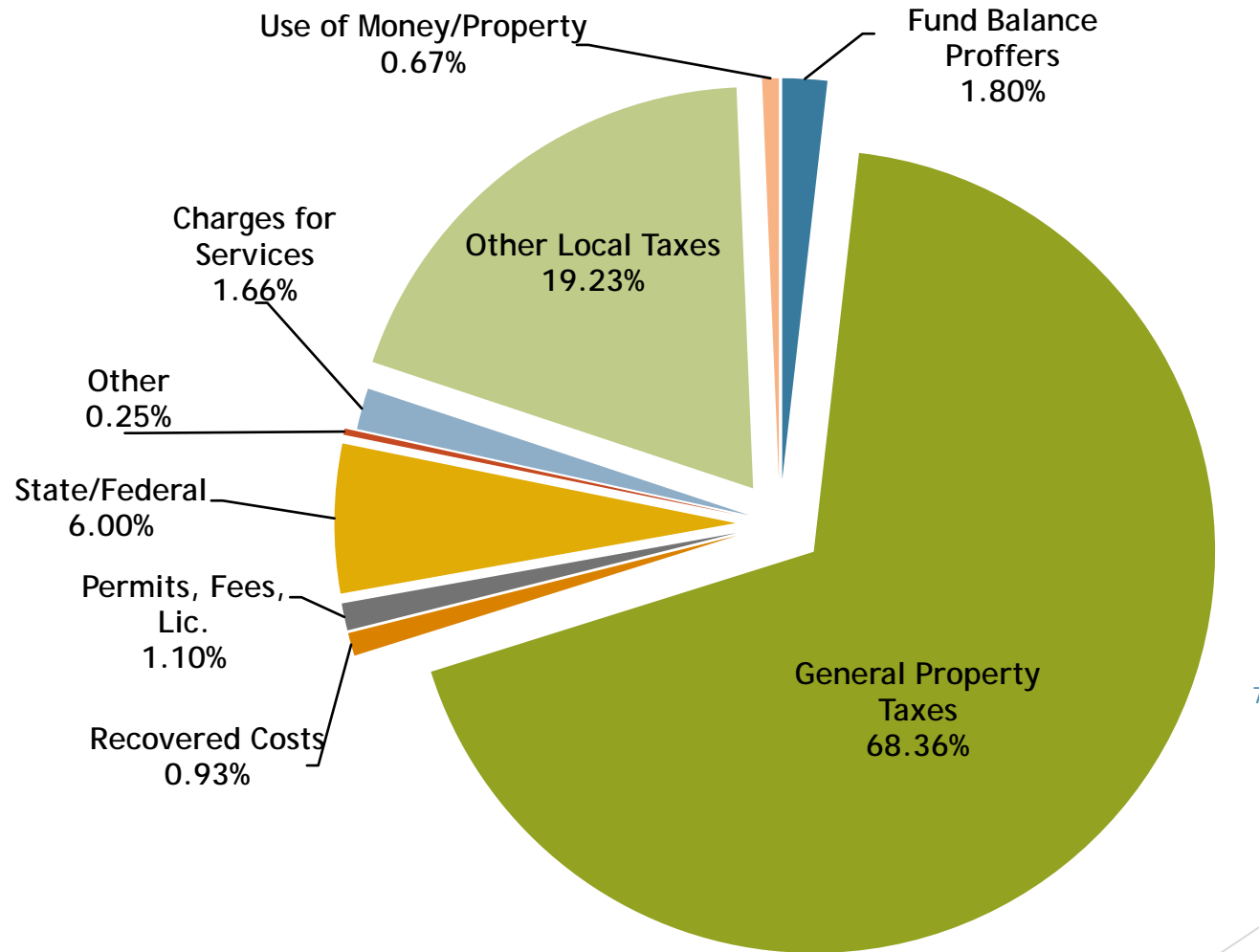
\$355,592,506

Where Does It Go?



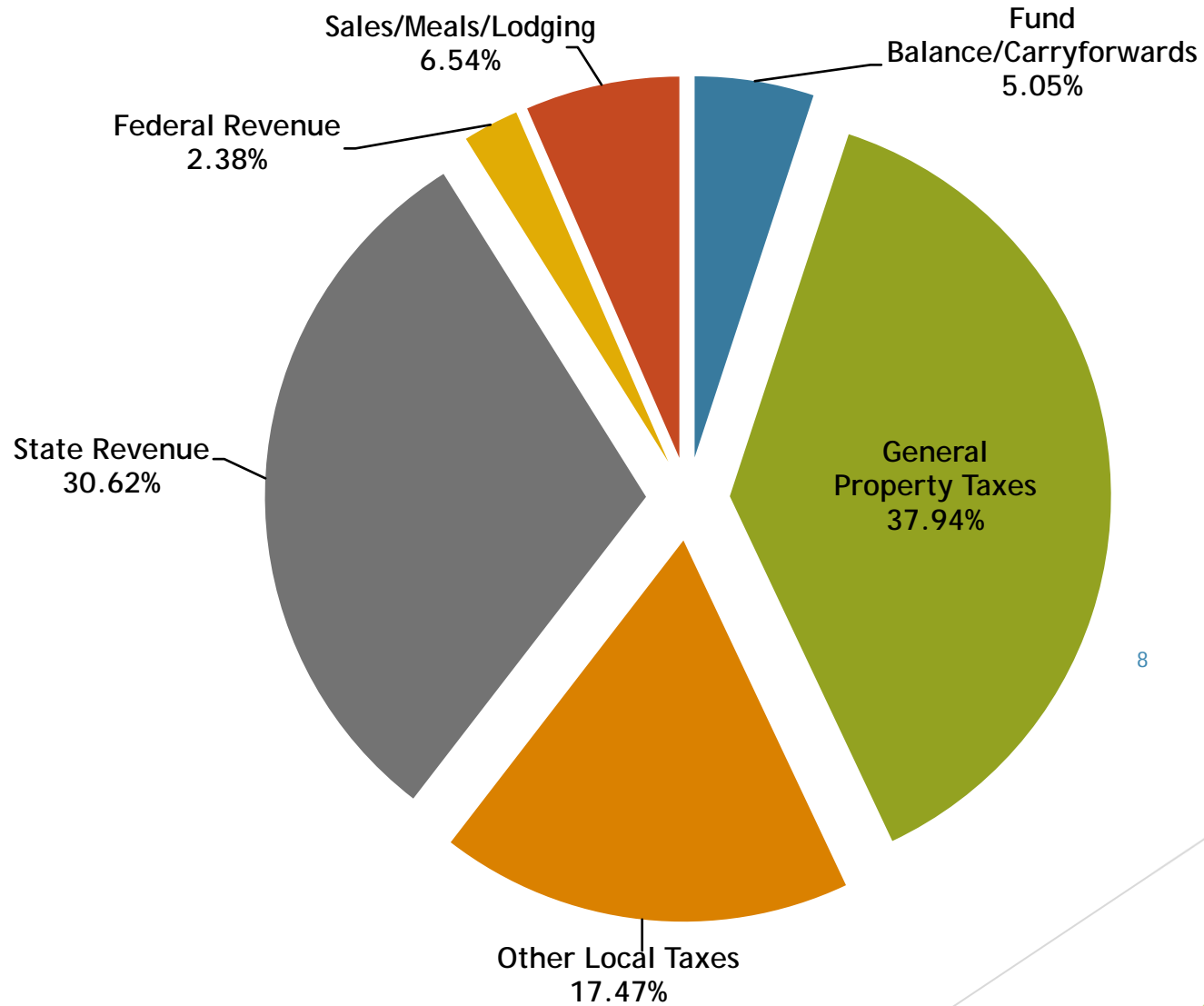
FY 2021 Proposed General Fund Revenue

\$206,482,559



FY 2020 Adopted General Fund Revenue

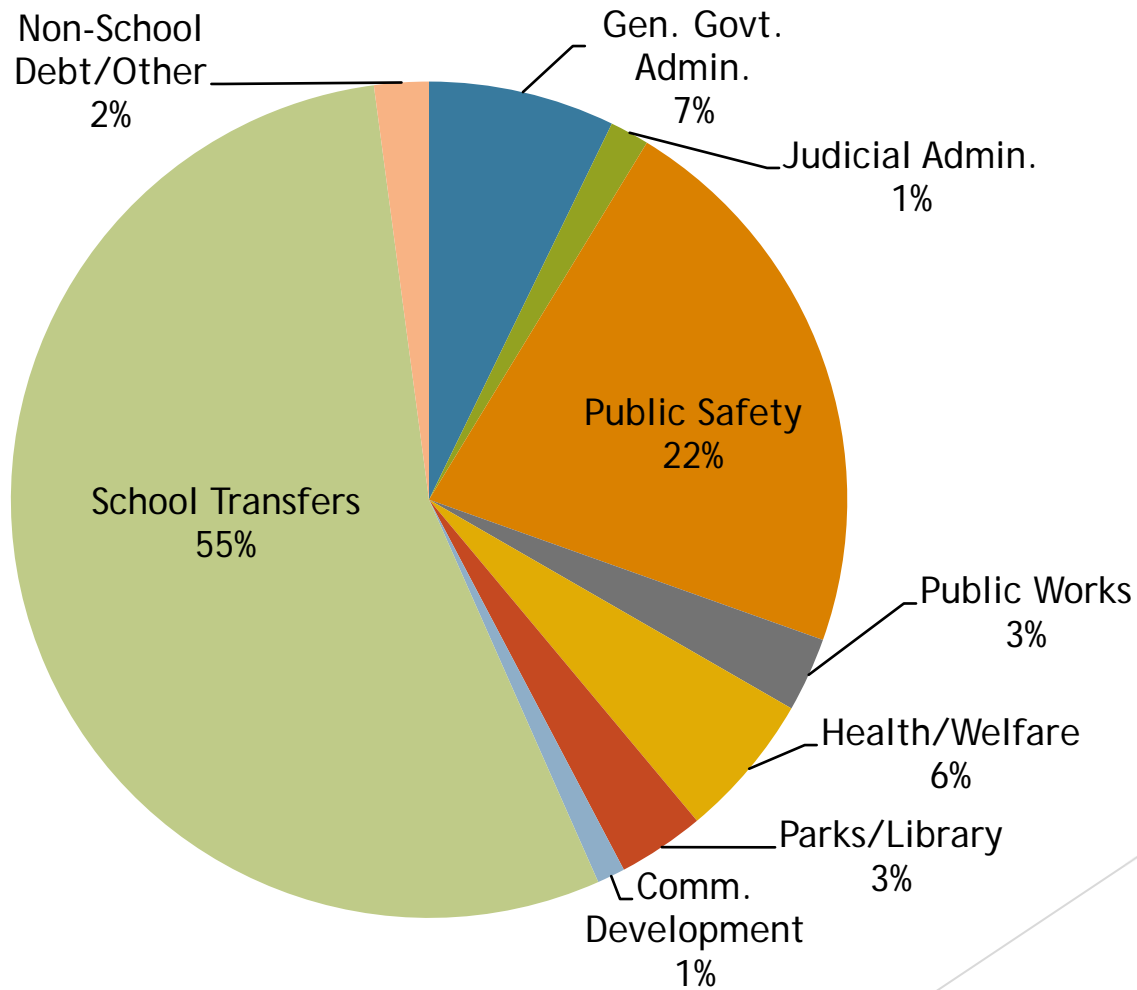
\$343,508,674



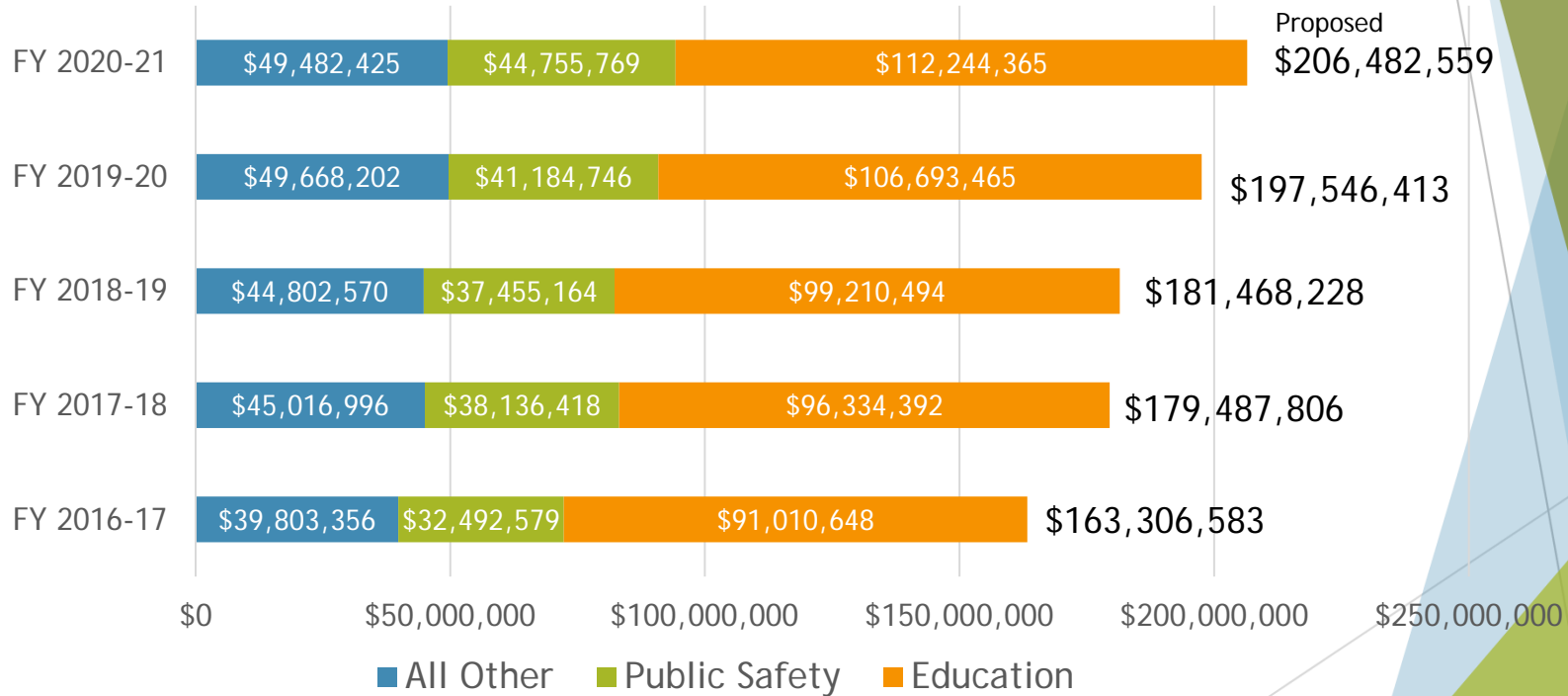
FY 2021 Proposed General Fund Budget Expenditures

\$206,482,599

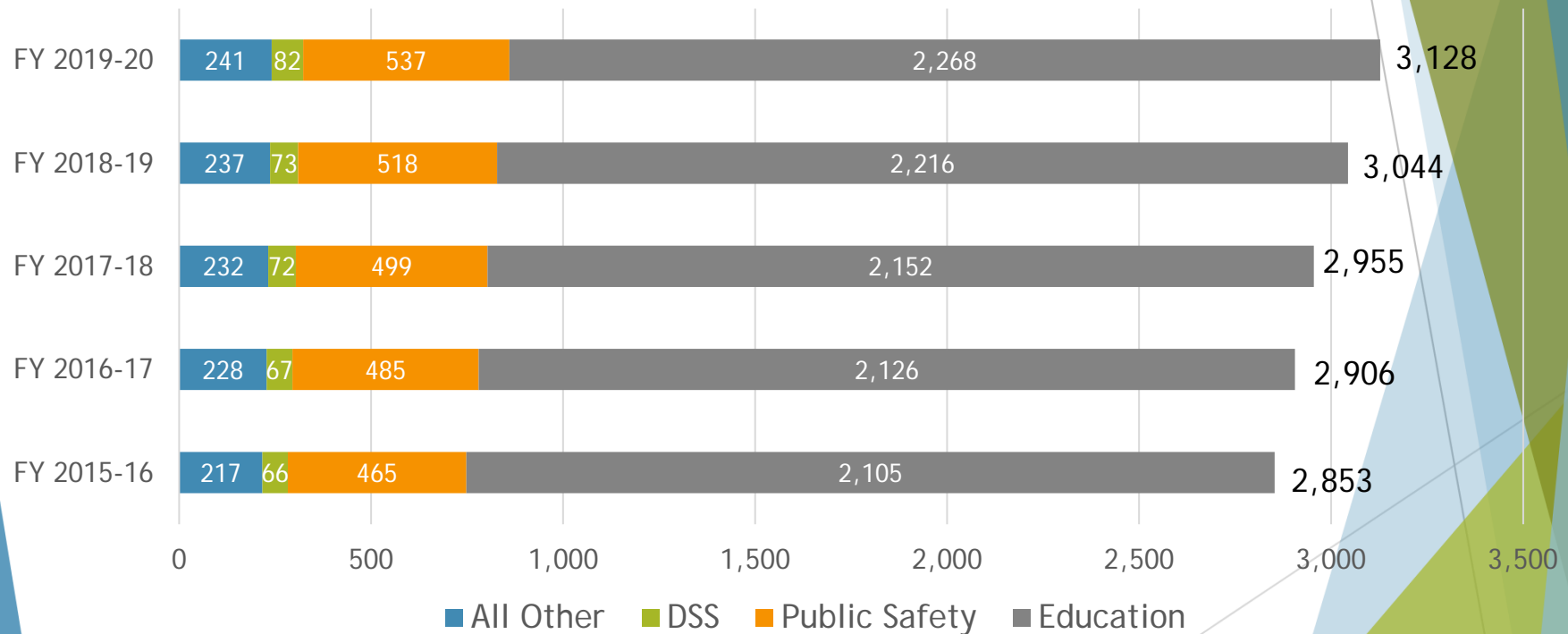
Where Does It Go?



General Fund Budgets - History



Employees – All Funds - History



FY 2020-21 positions not determined

School Capital Proposed Funding

\$3.7 Million

- Cooler tower and Playground Equipment Replacement at Apple Pie Ridge Elementary - \$536,000
- Electrical lighting replacement at Dowell J Howard – \$128,300
- Roof replacement at James Wood Middle School and partial roof replacement at Orchard View Elementary – \$1,300,000
- HVAC chiller replacement and upgrade humidity controls at Middletown Elementary – \$750,000
- Replace HVAC chiller and repair and resurface parking lot at Sherando High School - \$1,001,000

County Capital Proposed Funding \$.2 Million

- ▶ Vehicles and Equipment for new Positions - \$123,000
- ▶ Abrams Creek Greenway Design - \$101,000 (grant)
- ▶ Public Safety Radios
 - ▶ Estimated cost for Phase I \$6.8 million
 - ▶ Current Capital Contingency funds available \$8 million
 - ▶ After RFP is evaluated, funds would need to be appropriated.

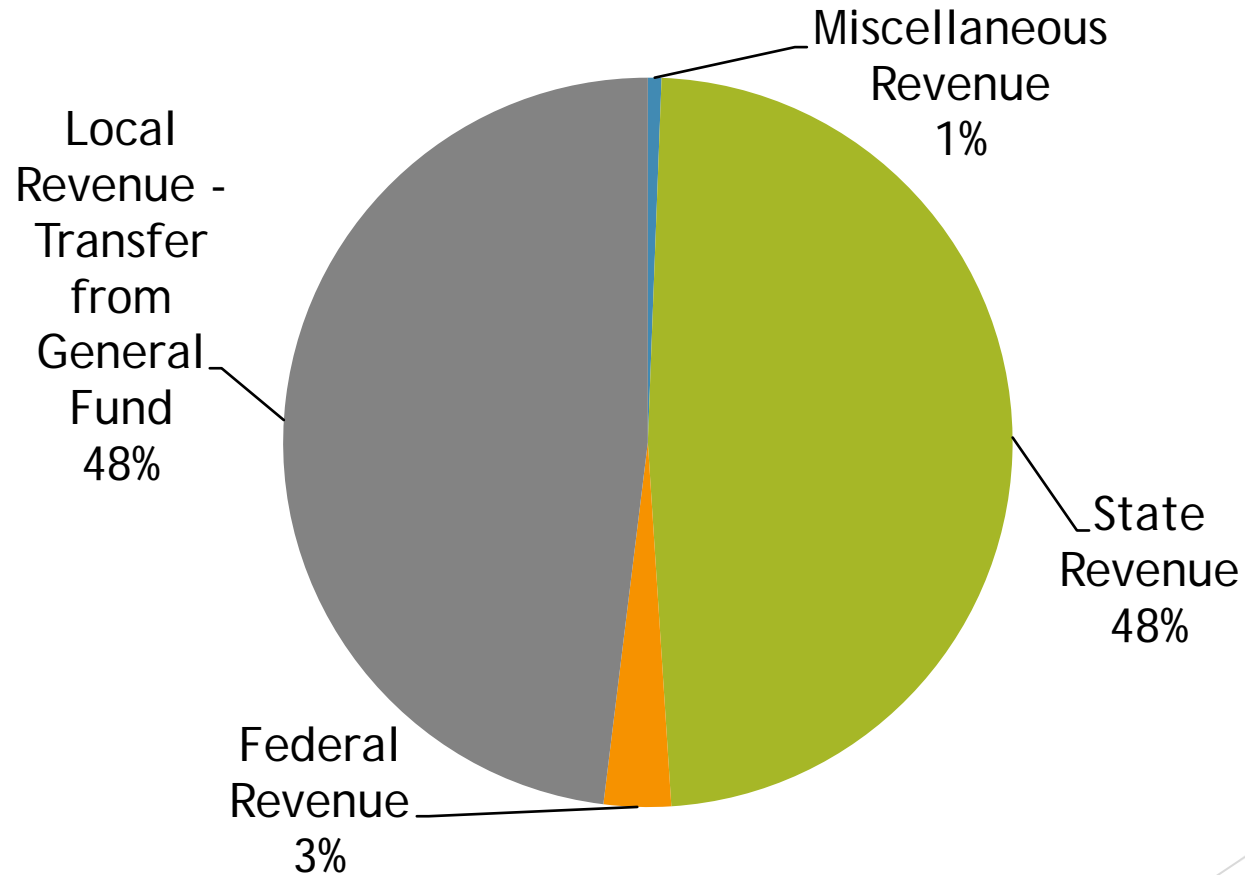
School Operating and Debt Funding

School Fund	FY 20	FY 21	Increase
School Operating	175,981,549	184,895,421	8,913,872
School Debt	16,726,869	17,957,232	1,230,363
TOTAL	196,708,418	196,708,418	10,986,333

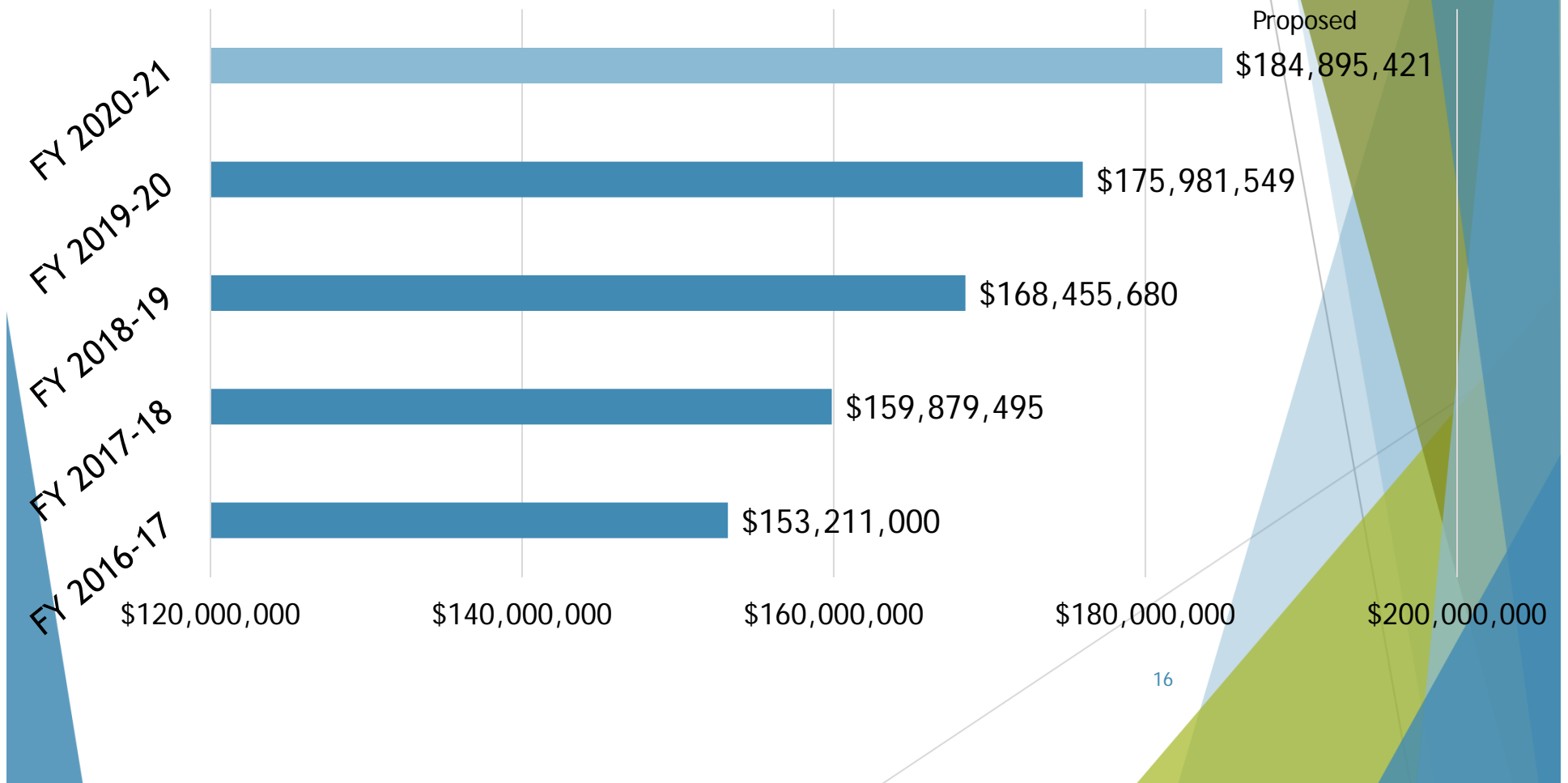
Does not include carry forward funding in operating and capital

School Operating Fund Revenues

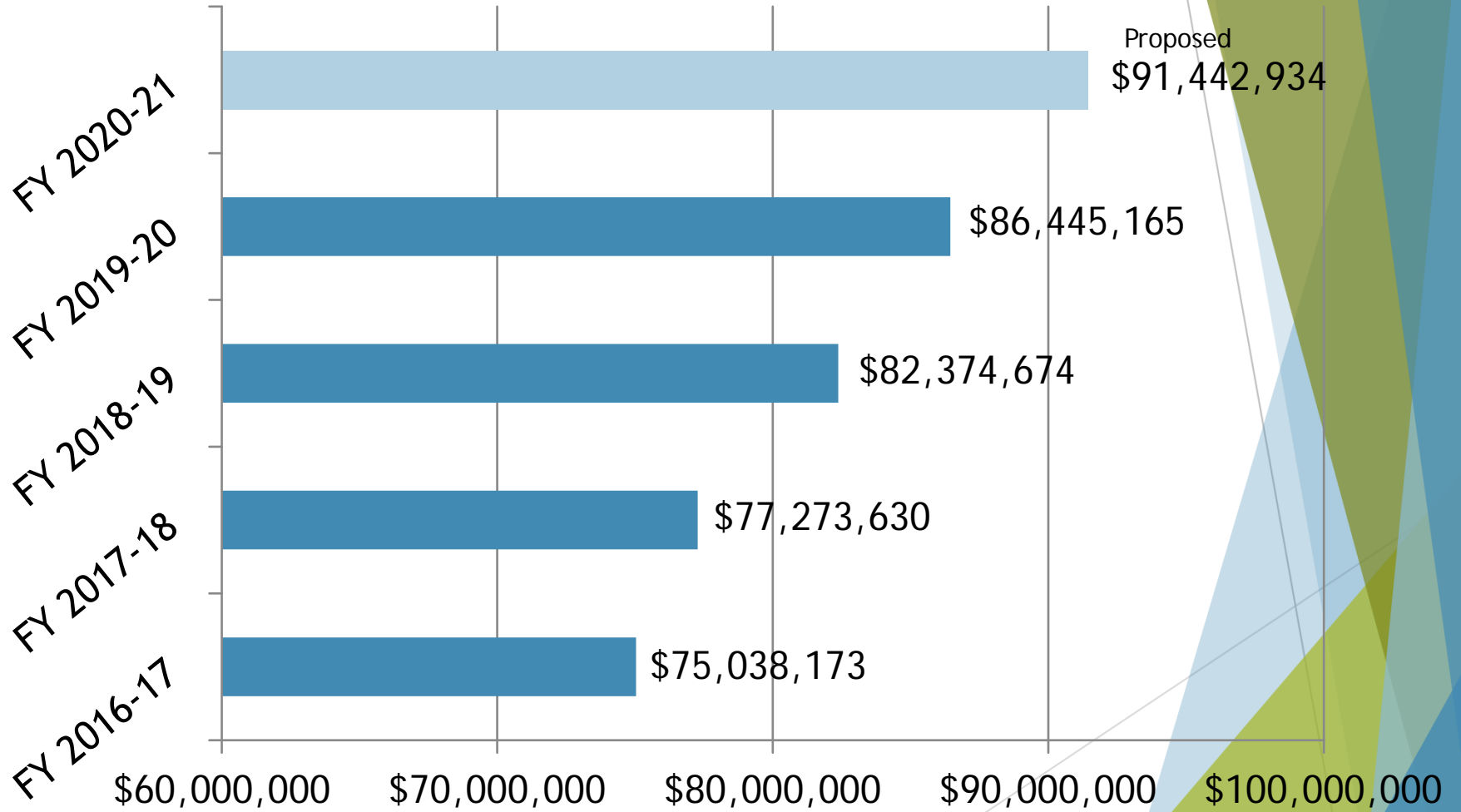
\$184,895,421



Adopted School Operating Fund Budgets - History



Transfer to School Operating Fund History





Frederick County Statistics

Growth, Permits, and Tax Rates

Building Permits

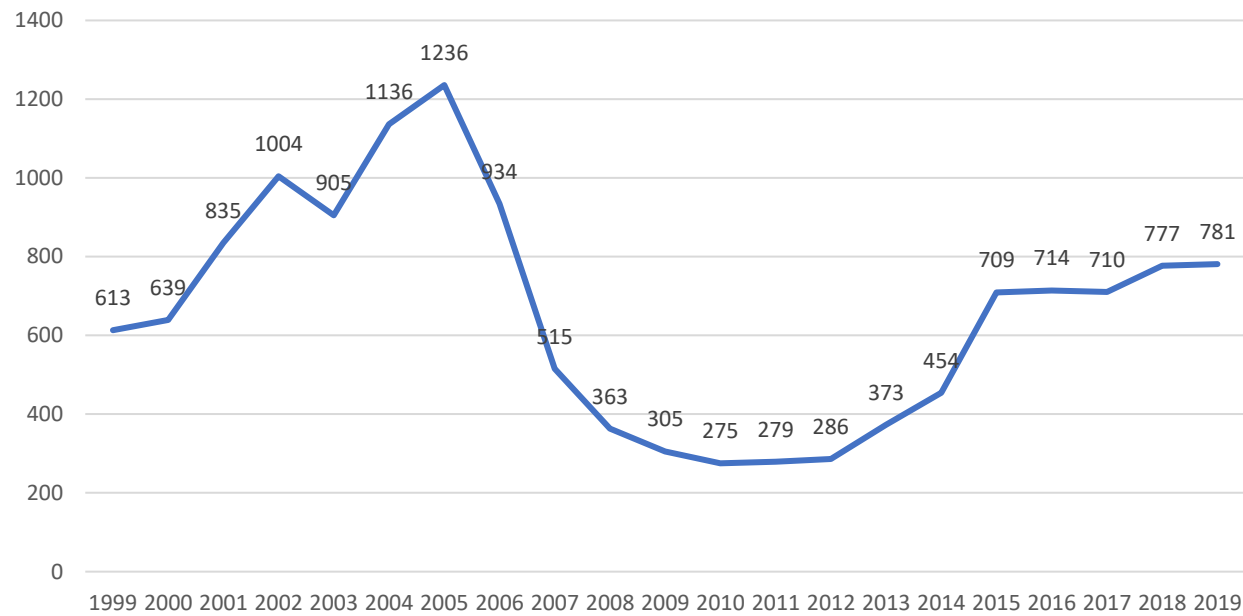
2020, year to date

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
County Wide Totals	66	69											135
Same Time Frame Last Year	50	144											194

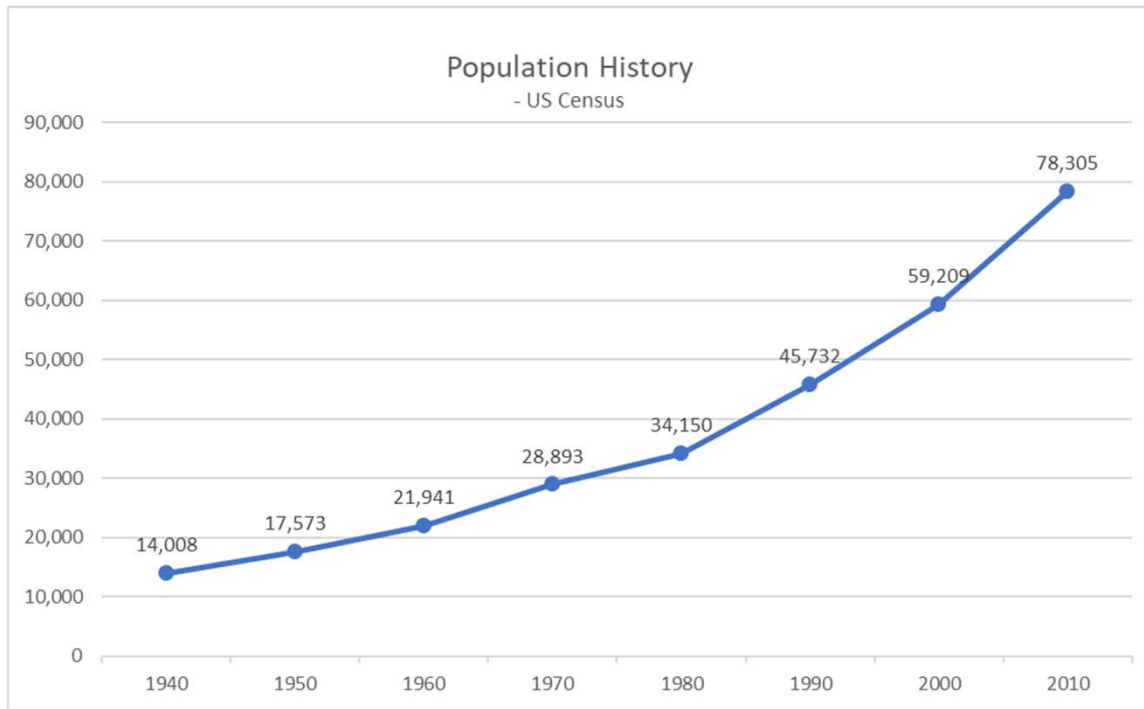
83% -
Percentage of all new residential unit building permits issued in 2019 were within the UDA

Building Permits

New Residential Building Permits 1999-2019



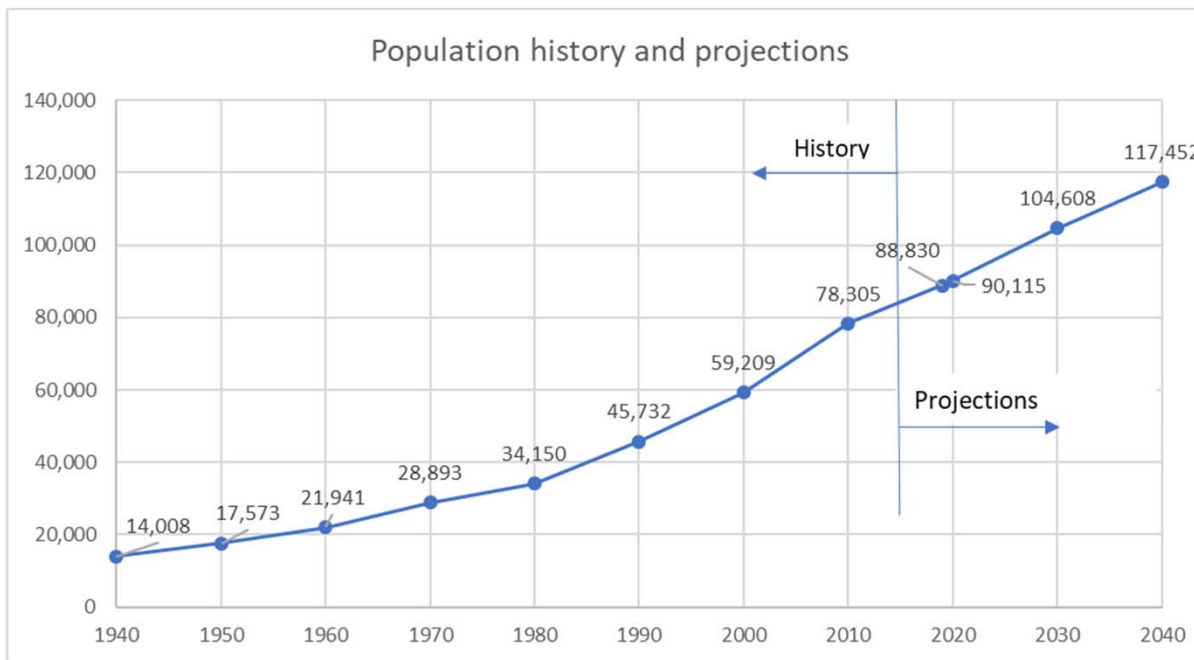
Population History (1940 - 2010)



Reflects official Census record.

Population History and Projections

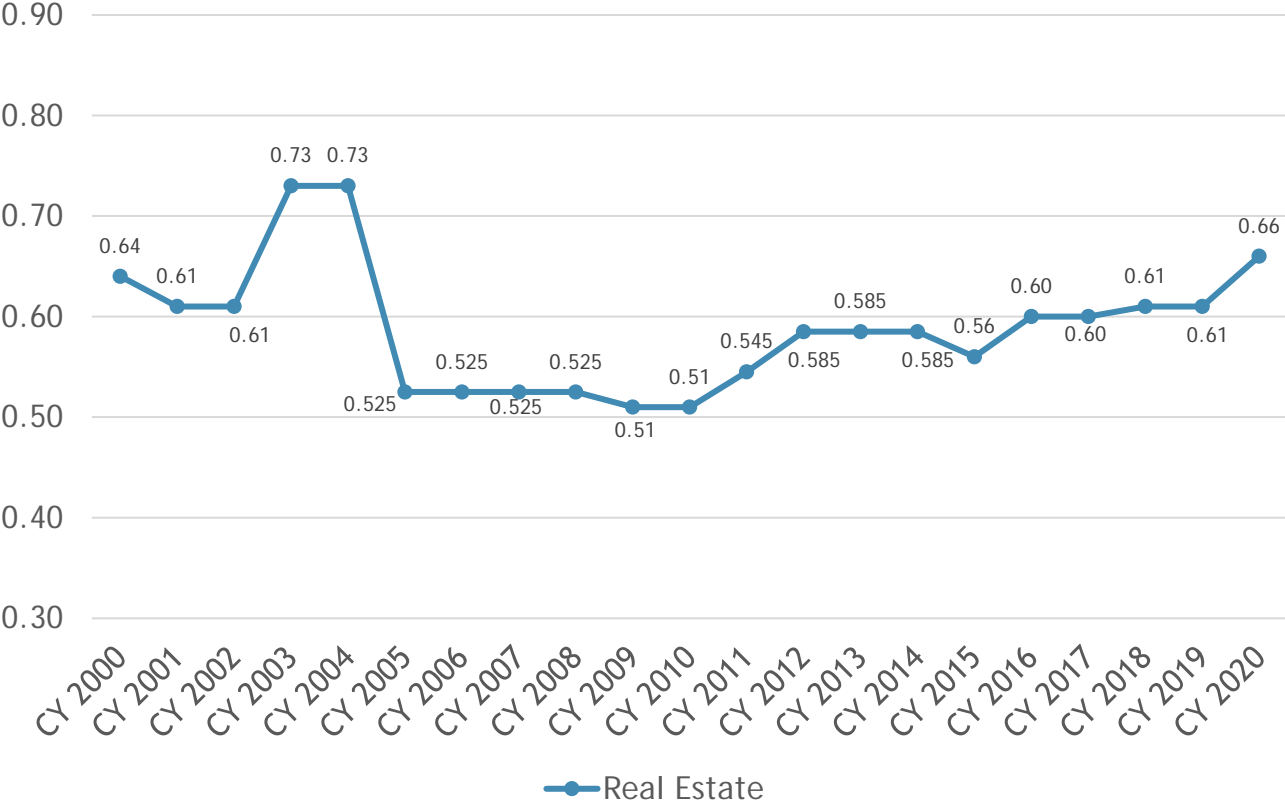
(1940 - 2040)



Population History reflects official Census record.

Population Estimates and Population Projections published by the Weldon Cooper Center for Public Service Demographics Research Group.

Real Estate Tax Rates - History



Personal Property Tax Rates - History



FY 2021 Budget Adoption

April 1, 2020?

- ▶ April 1, 2020 - Possible Budget Adoption
- ▶ April 9-10, 2020 - Tax Relief calculated
- ▶ April 13, 2020 - COR sends tax book to Treasurer
- ▶ April 14-24, 2020 - Treasurer prints tax bills for mailing
- ▶ April 27, 2020 - Tax bills mailed

