

FY 2022 Budget Public Hearing



Frederick County, VA



Kris C. Tierney
County Administrator
March 24, 2021

Budget Priorities and Objectives

- ▶ Pursue other Revenue Sources to reduce the burden on the Real Estate Tax Rate
- ▶ Support Merit and COLA increases
- ▶ Fund Two Sheriff Positions
- ▶ Provide additional local dollars to Frederick County Public Schools

Projected General Fund Revenue Increases

FY 22 Projected Revenue	\$209,706,798
FY 21 Budgeted Revenue	197,322,231
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	\$12,384,567

Natural Increase	\$3,729,903
Real Estate Reassessment Increase	5,500,000
2% Meals Tax Increase	1,950,000
Categorical	1,204,664
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	\$12,384,567

Projected General Fund Expenditure Increases

Significant Increases

Juvenile and Adult Detention	\$300,000
School Debt	800,000
School Operating	4,800,000
Merit/COLA - 5%	2,900,000
Health	500,000
Sheriff Positions and Equipment	300,000
Grants for Public Safety and Parks	1,000,000
Refuse Collection & Disposal	800,000
Sheriff's Overtime & Supplies	500,000
Parks Part-time Help	200,000

Numbers are rounded

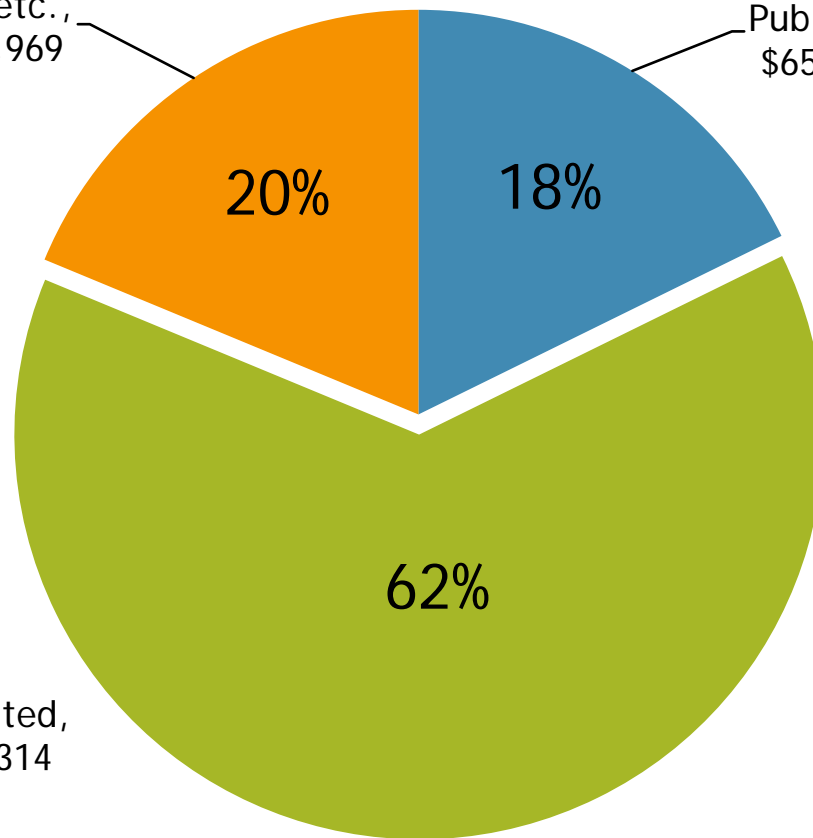
FY 2022 Advertised Budget - All Funds

\$371,235,492

Where Does It Go?

All Other inc.
Admin, Pub Wks,
Parks, Landfill,
Airport, etc.,
\$69,595,969

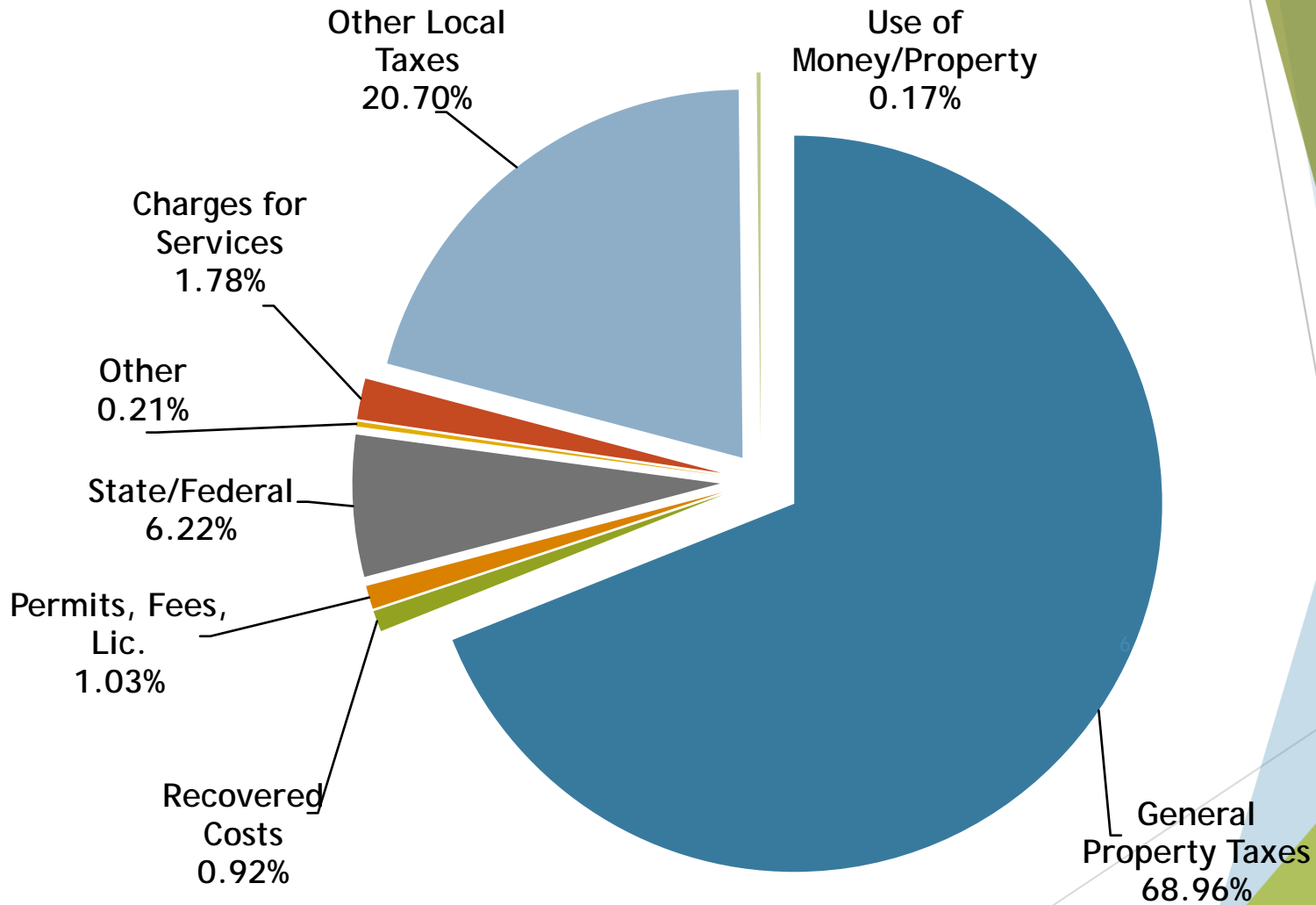
Public Safety,
\$65,805,209



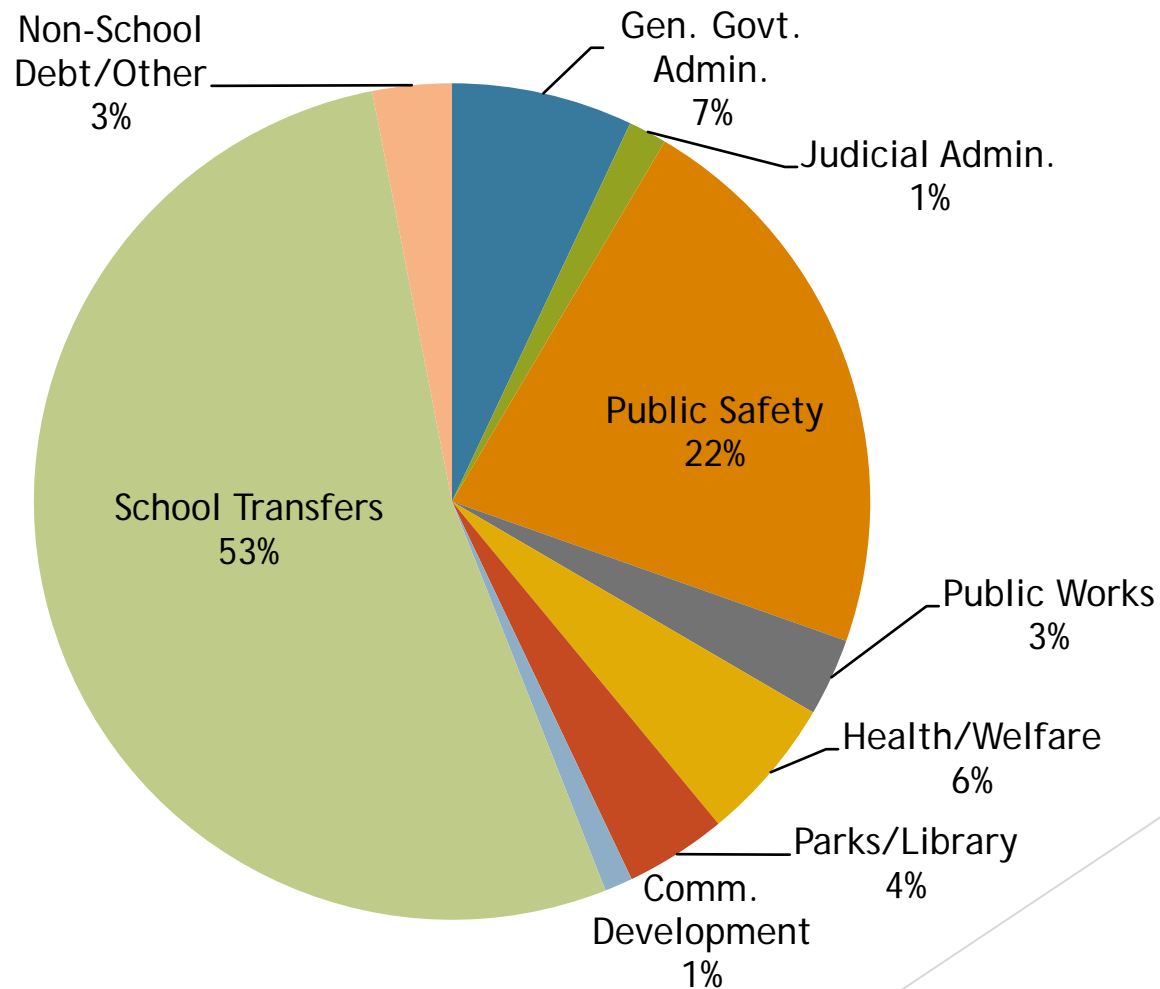
School Related,
\$235,834,314

FY 2022 Proposed General Fund Revenue

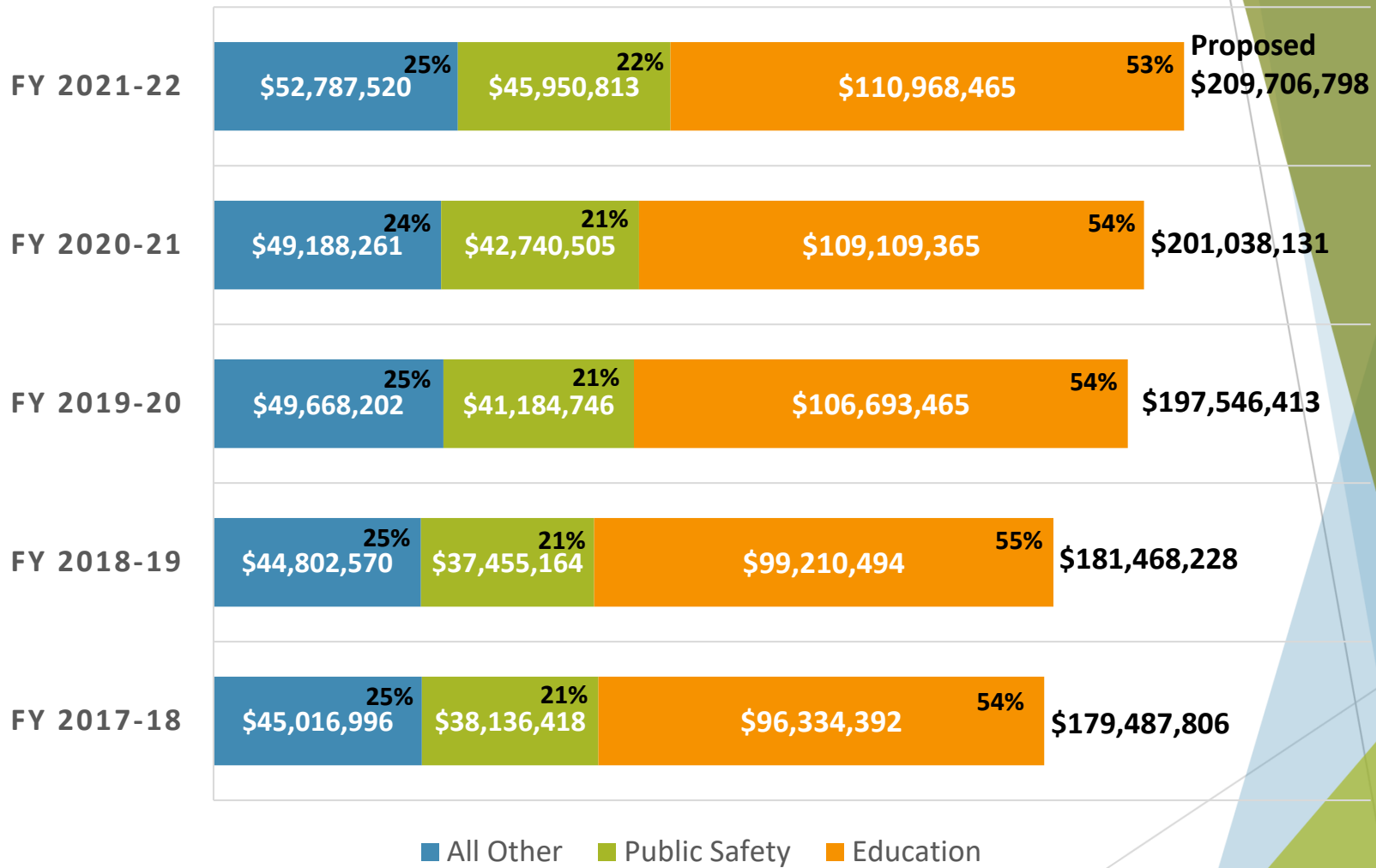
\$209,706,798



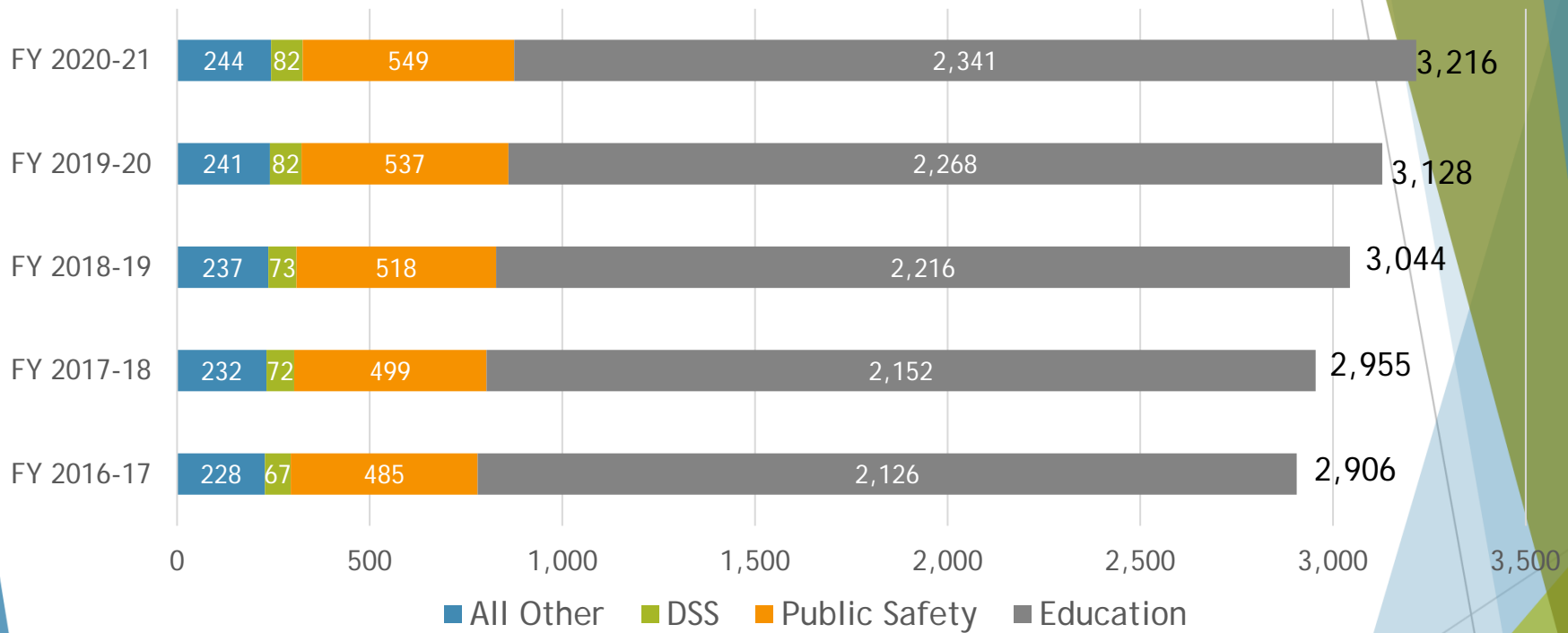
FY 2022 Proposed General Fund Budget Expenditures \$209,706,798 Where Does It Go?



General Fund Budgets - History



Employees - All Funds - History



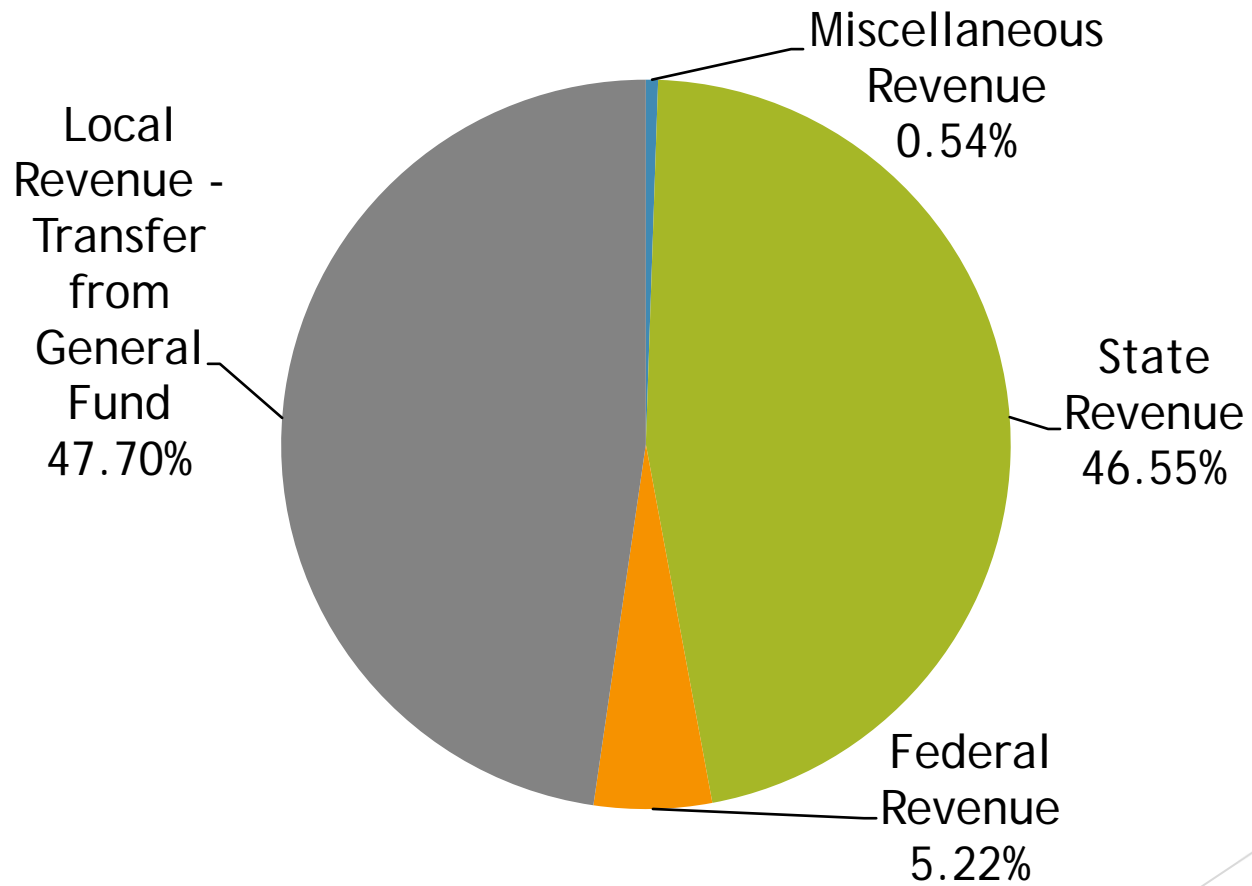
FY 2021-22 positions not determined

School Operating and Debt Funding

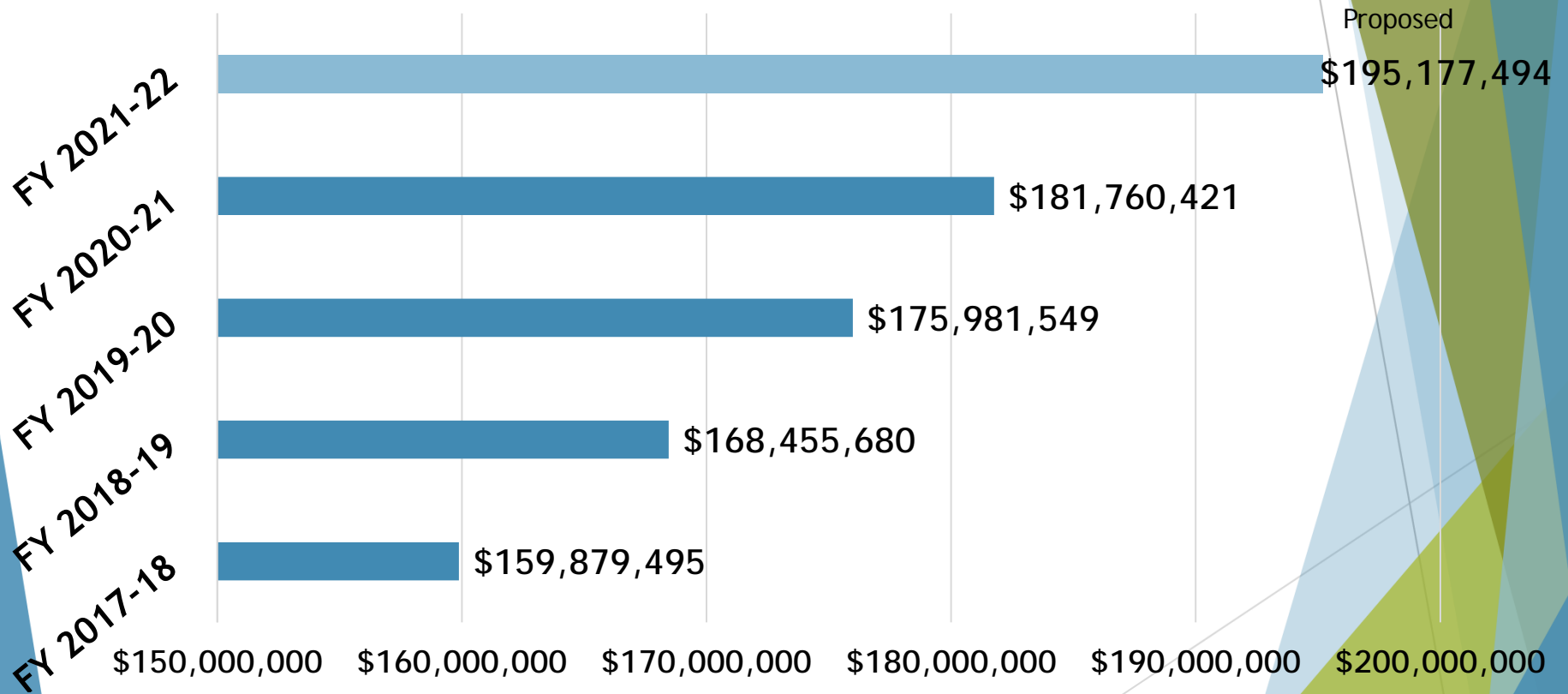
School Fund	FY 21	FY 22 Proposed	Increase
School Operating	\$181,760,421	\$195,177,494	\$13,417,073
School Debt	\$17,957,232	\$18,695,816	\$738,584
TOTAL	\$199,717,653	\$213,873,310	\$14,155,657

School Operating Fund Revenues

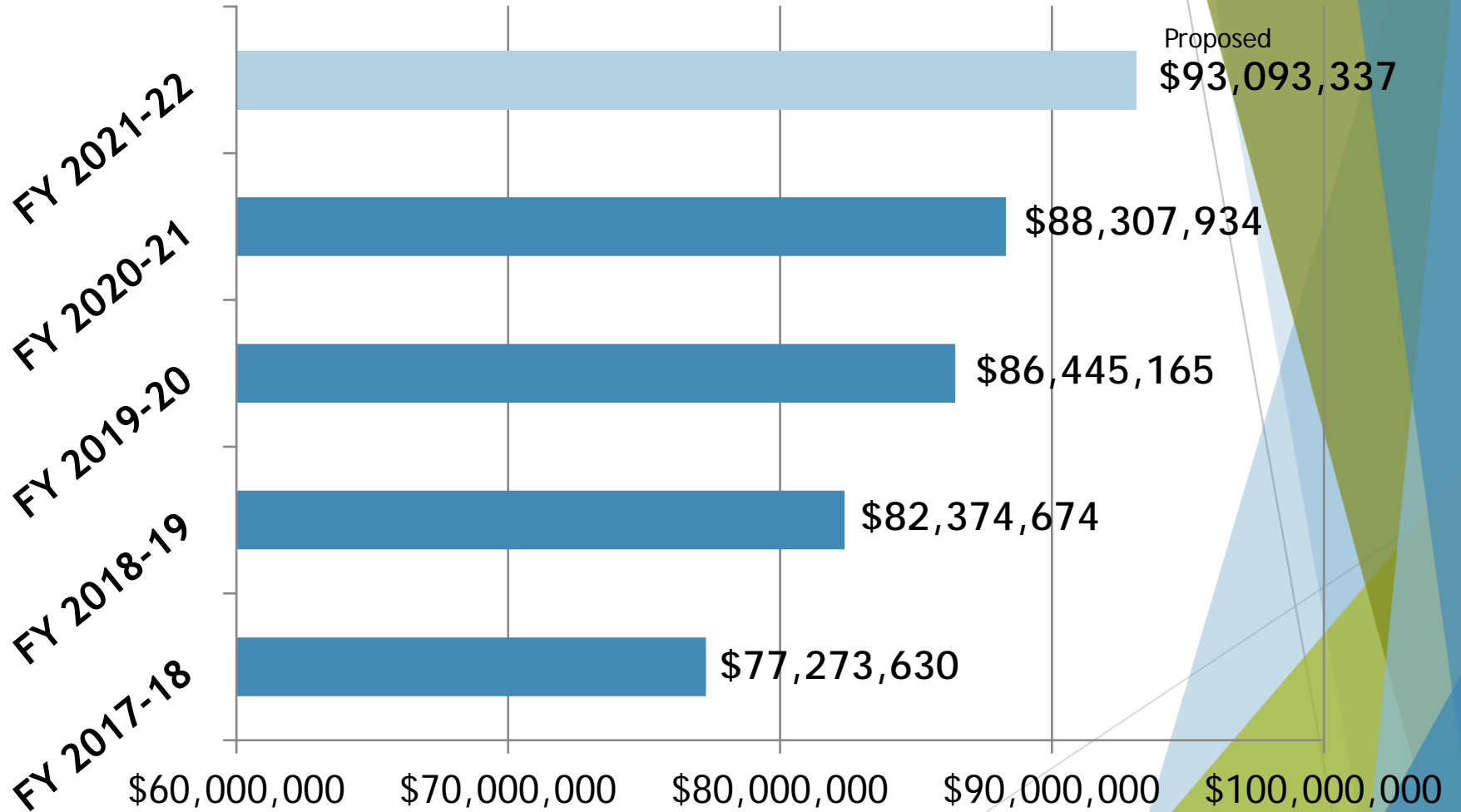
\$195,177,494



Adopted School Operating Fund Budgets - History



Transfer to School Operating Fund History



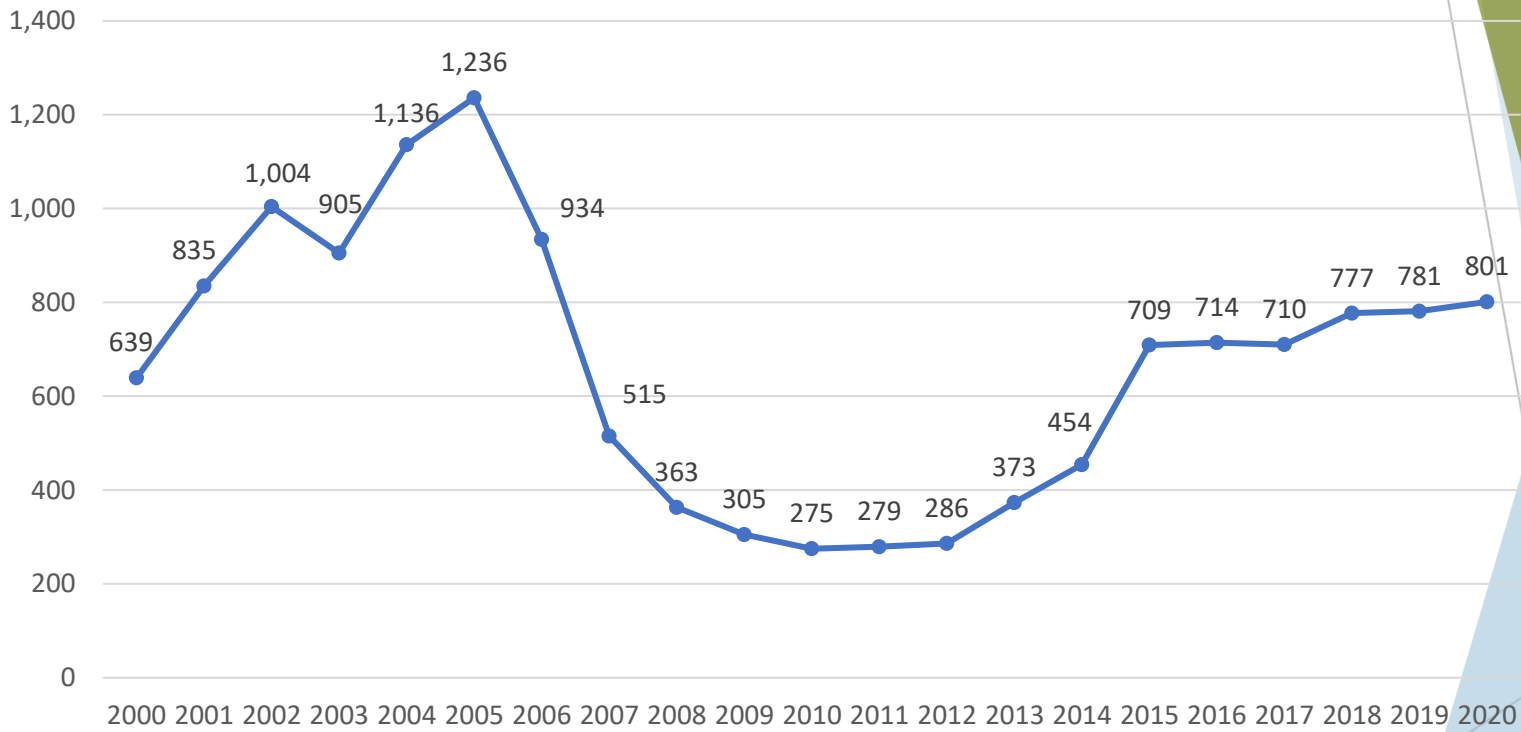


Frederick County Statistics

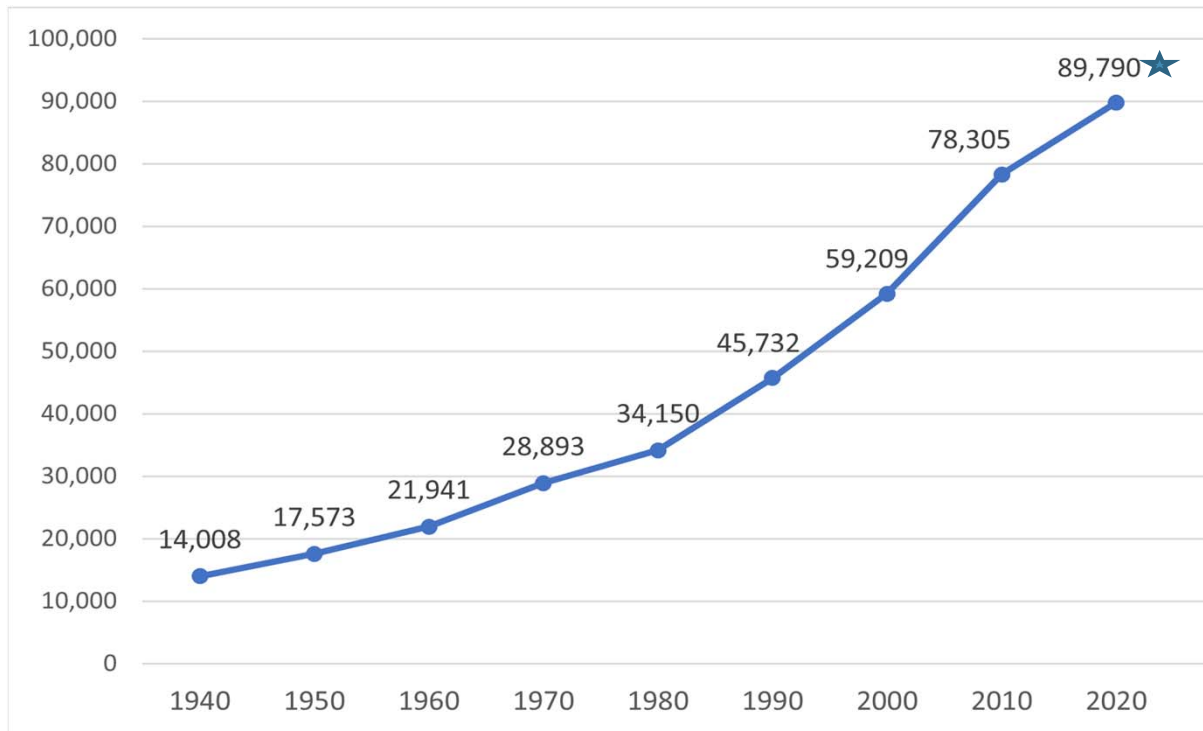
Growth, Permits, and Tax Rates

Building Permits

New Residential Building Permits 2000-2020



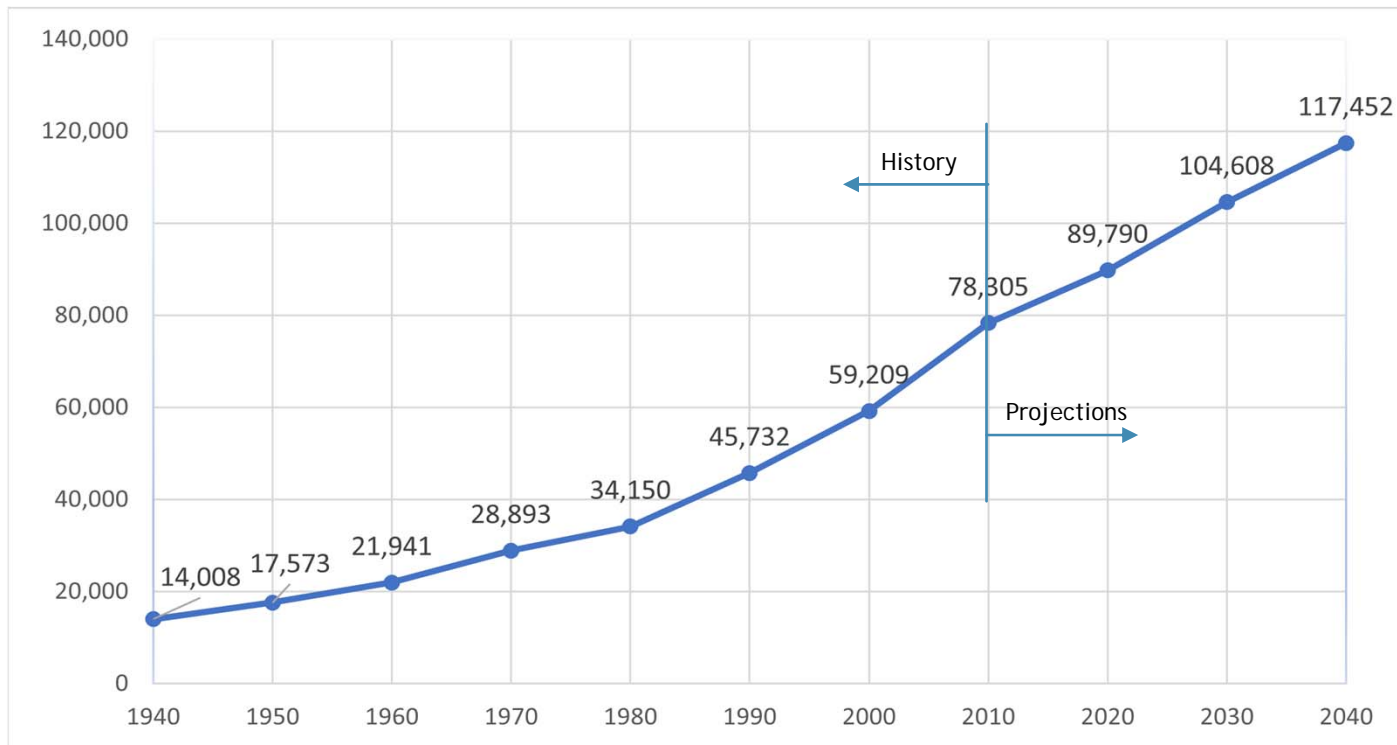
Population History (1940 - 2020)



1940-2010 Reflects official Census record.

★ 2020 - Weldon Cooper Center for Public Service: July 1, 2020 Population Estimates.

Population History and Projections (1940 - 2040)

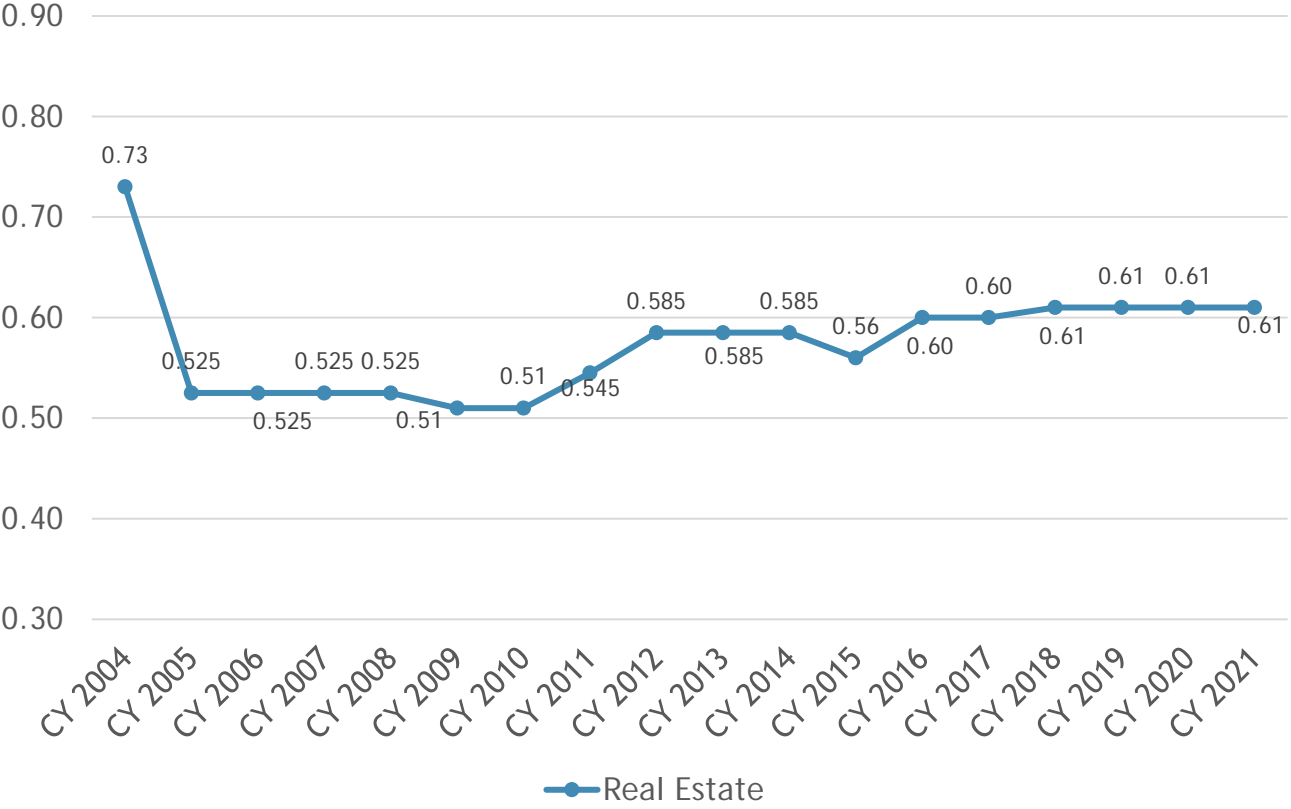


1940-2010 Population history reflects official Census record.

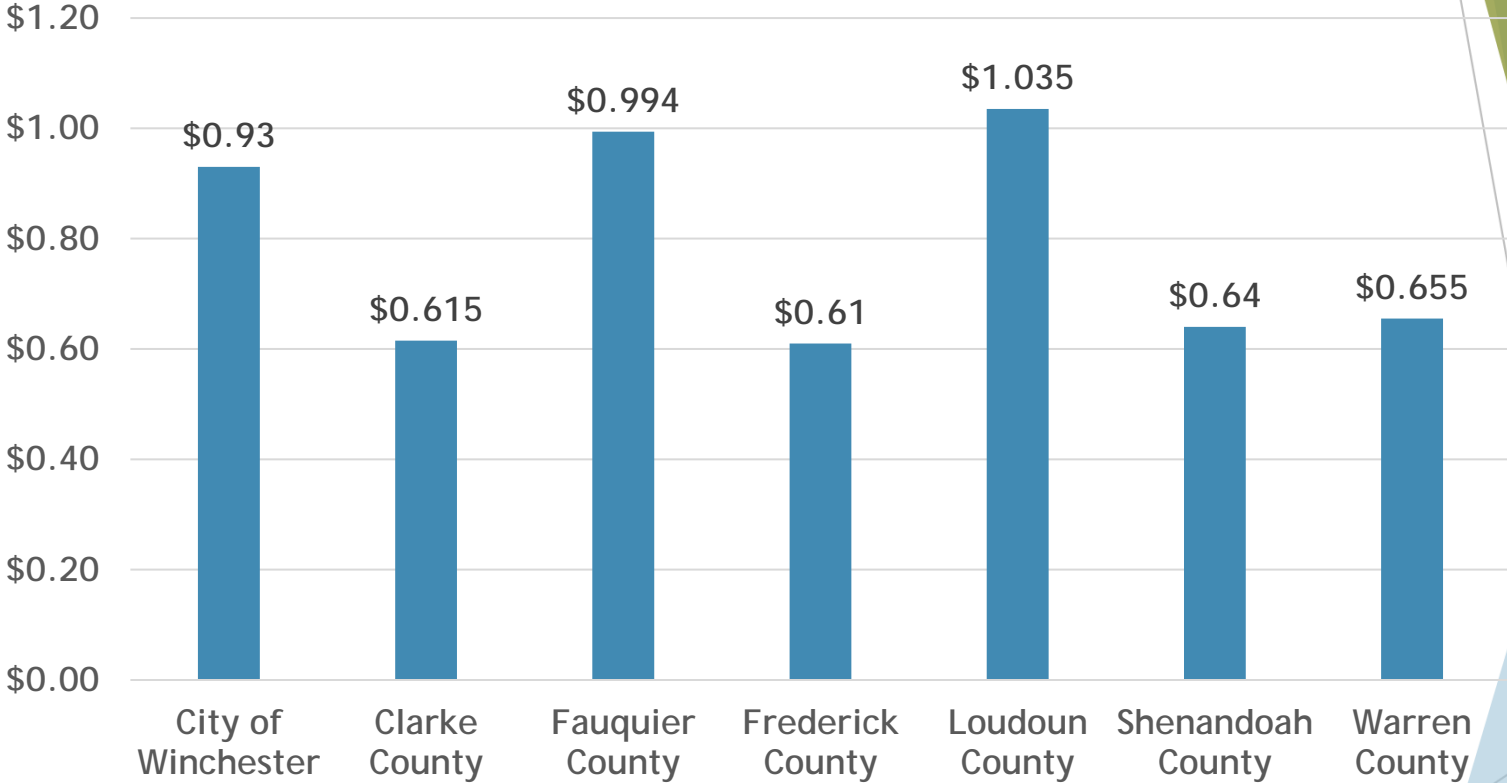
2020 - Weldon Cooper Center for Public Service: July 1, 2020 Population Estimates.

2030-2040 - Weldon Cooper Center for Public Service: 2030 & 2040 Population Estimates (2019).

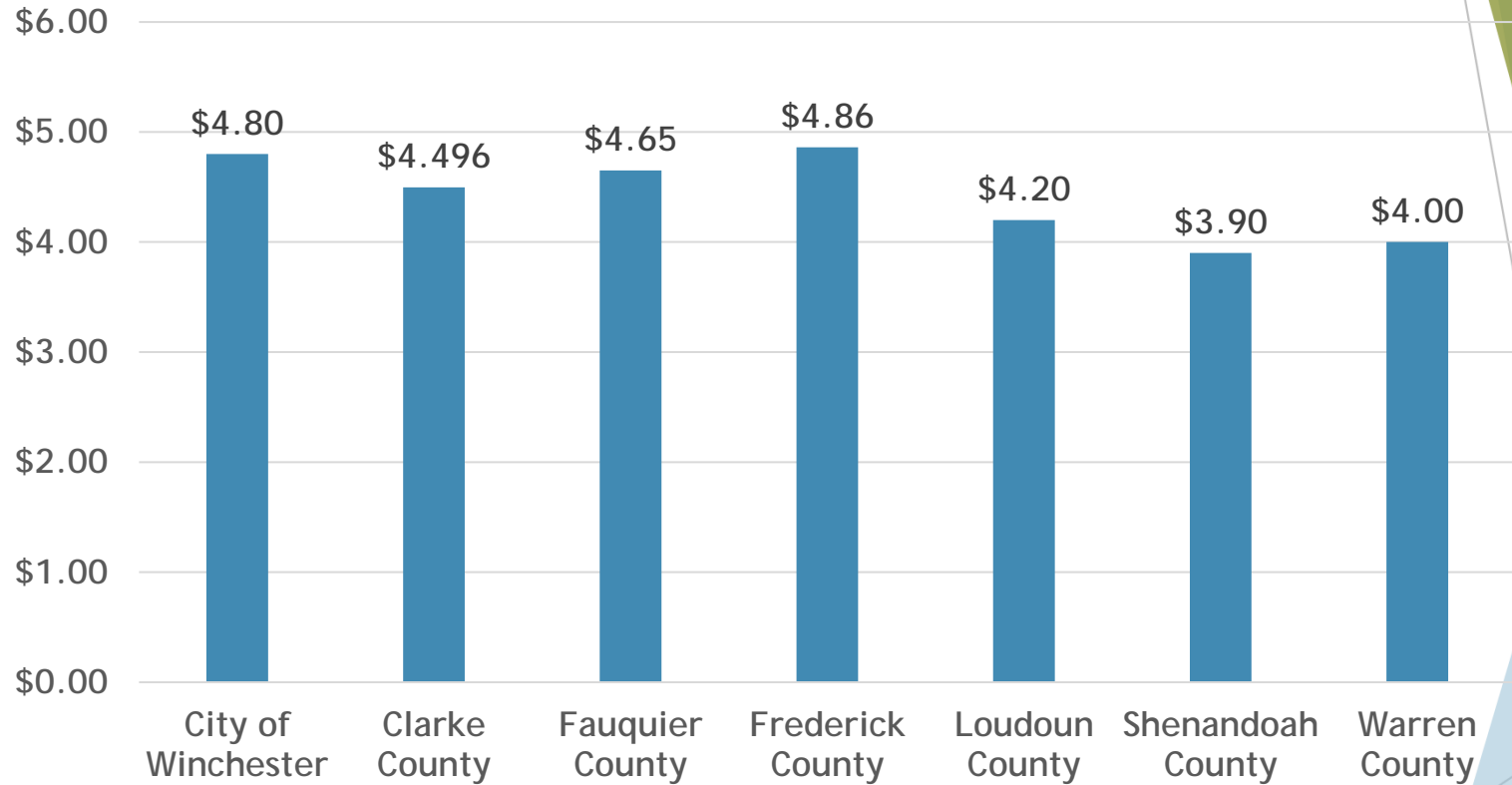
Real Estate Tax Rates - History



Real Estate Tax Comparison



Personal Property Tax Comparison



FY 2022 Budget Adoption

April 14, 2021

- ▶ April 15-16, 2021 - Tax Relief calculated
- ▶ April 19, 2021 - COR sends tax book to Treasurer
- ▶ April 21-27, 2021 - Treasurer prints tax bills for mailing
- ▶ April 28, 2021 - Tax bills mailed

Tentative Budget Work Sessions

March 31, April 7

