

# FY21 Revised Budget

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May 6, 2020



# Response to Changes

- Review of lessons learned and data from recent recession
- Conference calls with peer localities
- Monitoring of Governor's Office briefings
- Review of Federal stimulus money opportunities
- Real Estate market and new building permit analysis

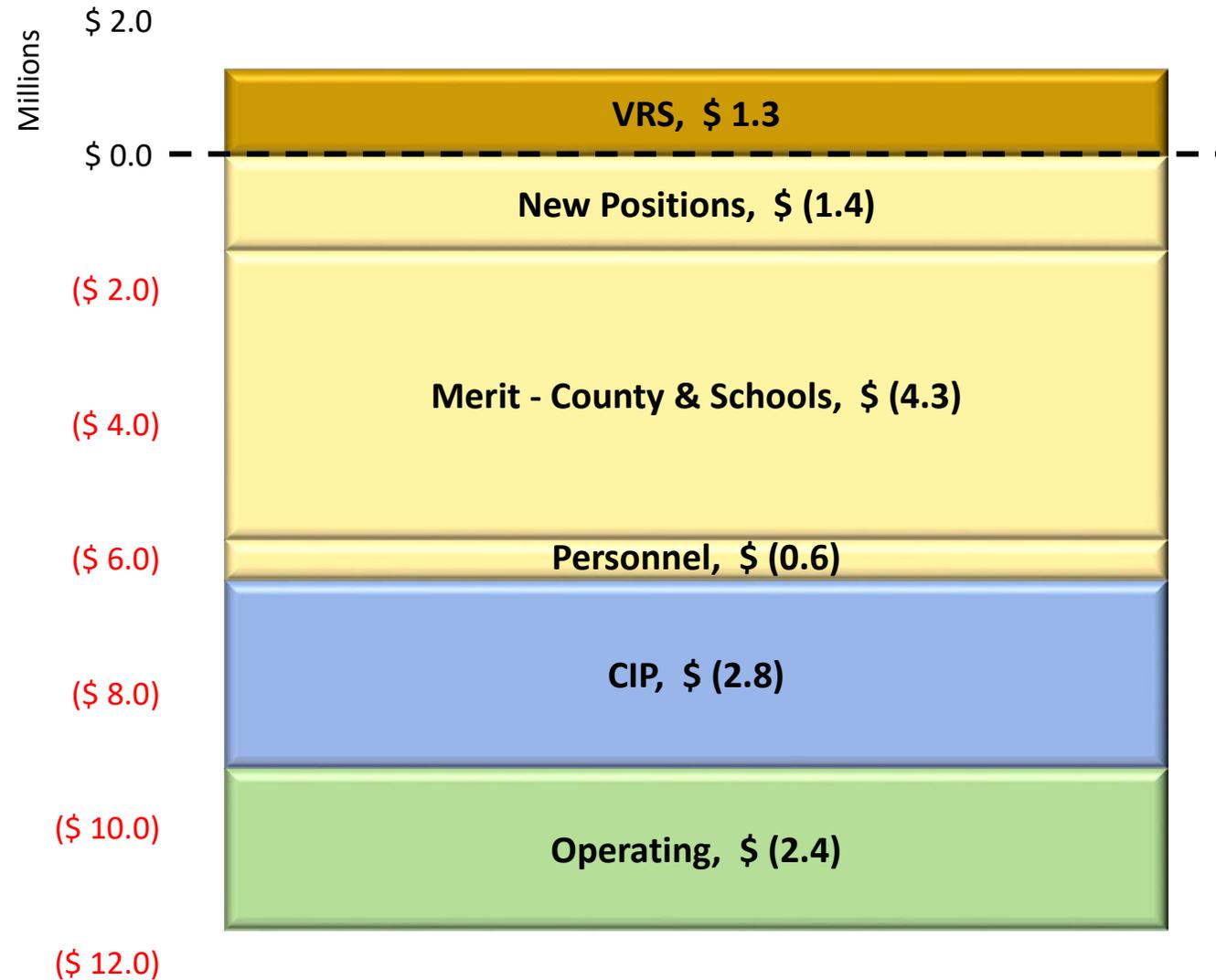
# Changes to General Fund Revenue

General Fund Budget (\$ in millions)	FY21 Proposed	FY21 Revised	Change from Proposed	
Real Property Taxes	124.9	123.8	(1.1)	(0.9%)
Personal Property Taxes	39.7	37.3	(2.4)	(6.0%)
Sales Tax	25.6	23.0	(2.6)	(10.2%)
Remaining Taxes	24.4	23.2	(1.2)	(4.9%)
State & Federal Aid	35.3	35.0	(0.3)	(0.8%)
Other Revenues	19.4	18.1	(1.3)	(6.7%)
<b>Ongoing Revenues</b>	<b>\$ 269.3</b>	<b>\$ 260.4</b>	<b>\$ (8.9)</b>	<b>(3.3%)</b>
Use of Planned Surpluses	7.6	6.3	(1.3)	(17.1%)
<b>Total General Fund</b>	<b>\$ 276.9</b>	<b>\$ 266.7</b>	<b>\$ (10.2)</b>	<b>(3.7%)</b>

# Changes to General Fund Revenue

General Fund Budget (\$ in millions)	FY21 Proposed	FY21 Revised	Change from Proposed		Change from FY20	
Real Property Taxes	124.9	123.8	(1.1)	(0.9%)	4.6	3.9%
Personal Property Taxes	39.7	37.3	(2.4)	(6.0%)	(0.5)	(1.3%)
Sales Tax	25.6	23.0	(2.6)	(10.2%)	(1.1)	(4.6%)
Remaining Taxes	24.4	23.2	(1.2)	(4.9%)	(0.3)	(1.3%)
State & Federal Aid	35.3	35.0	(0.3)	(0.8%)	1.0	2.9%
Other Revenues	19.4	18.1	(1.3)	(6.7%)	(0.5)	(2.7%)
<b>Ongoing Revenues</b>	<b>\$ 269.3</b>	<b>\$ 260.4</b>	<b>\$ (8.9)</b>	<b>(3.3%)</b>	<b>\$ 3.2</b>	<b>1.2%</b>
Use of Planned Surpluses	7.6	6.3	(1.3)	(17.1%)	(3.6)	(36.4%)
<b>Total General Fund</b>	<b>\$ 276.9</b>	<b>\$ 266.7</b>	<b>\$ (10.2)</b>	<b>(3.7%)</b>	<b>\$ (0.4)</b>	<b>(0.1%)</b>

# Changes to General Fund Expenditures



# Changes to General Fund Expenditures

General Fund Budget (\$ in millions)	FY21 Proposed	FY21 Revised	Change from Proposed	
VRS	-	1.3	1.3	100.0%
New Positions & Merit	2.7	-	(2.7)	-100.0%
Schools	99.0	96.0	(3.0)	-3.0%
Personnel	95.1	94.5	(0.6)	-0.6%
CIP	10.2	7.4	(2.8)	-27.5%
Additional Projects	3.7	3.3	(0.4)	-10.8%
Operating	38.9	37.0	(1.9)	-4.9%
Debt & Other Agencies	27.3	27.2	(0.1)	-0.4%
<b>Total General Fund</b>	<b>\$ 276.9</b>	<b>\$ 266.7</b>	<b>\$ (10.2)</b>	<b>(3.7%)</b>

# Changes in School Operating Fund Revenues

Category (millions)	FY21 Proposed	FY21 Revised	Change from Proposed		Change from FY20	
General Fund Transfer	\$ 96.0	\$ 93.0	\$ (3.0)	(3.1%)	\$ 1.3	1.4%
State Aid	93.0	89.7	(3.3)	(3.5%)	(3.1)	(3.3%)
Federal Aid	7.3	8.1	0.8	11.0%	1.1	15.9%
Local Revenue	3.1	3.1	-	-	0.4	13.2%
<b>Total</b>	<b>\$ 199.4</b>	<b>\$ 193.9</b>	<b>\$ (5.5)</b>	<b>(2.8%)</b>	<b>\$ (0.3)</b>	<b>(0.2%)</b>

# Changes in School Operating Fund Expenditures

- Eliminated planned Increases:
  - Merit
  - Pay Scale Adjustment
  - Bus Driver Rate Increase
  - Stipend Increases
- Eliminated 13 school positions and 8 bus drivers
- Implemented hiring freeze
- Global and targeted operational cuts

# Highlights of Changes to County CIP – FY21

- **FY21:**

- Roads Funding from Central Virginia Transportation Authority
- Delayed funding of the new Station #17 fire truck for 1 year
- Spread Station Alerting over 3 years instead of 2
- Spread facility renovations over 2 years instead of 1

- **Projects on Hold – \$2.1M:**

- Software Systems 0.5M
- Facility Improvements 0.6M
- Vehicles & Equipment 0.4M
- Station Alerting 0.6M *(First year of 3-years of funding)*

# Highlights of Changes to County CIP – FY22-FY25

- **Removed Projects:**

- \$6M borrowing for Parks moved outside the 5-year window
- Fiber connectivity for County facilities
- Facility Improvements

- **Delayed Projects:**

- Facility Improvements
- Public Safety System Upgrades

# Changes to Public Utilities Budgets

- No Rate Increases

Category (millions)	FY21 Proposed	FY21 Revised	Change from Proposed		Change from FY20	
Operations	\$ 21.5	\$ 21.0	\$ (0.5)	(2.3%)	\$ 0.9	4.5%
Debt Service	1.7	1.7	-	-	-	-
<b>Sub-Total</b>	<b>\$ 23.2</b>	<b>\$ 22.7</b>	<b>\$ (0.5)</b>	<b>(2.2%)</b>	<b>\$ 0.9</b>	<b>4.1%</b>
CIP	17.7	9.3	(8.4)	(47.4%)	(3.9)	(29.5%)
<b>Total</b>	<b>\$ 40.9</b>	<b>\$ 32.0</b>	<b>\$ (8.9)</b>	<b>(21.8%)</b>	<b>\$ (3.0)</b>	<b>(8.6%)</b>

# Total All Funds Budget

Fund Description	FY20 Budget	FY21 Proposed	FY21 Budget	Change From Current Adopted Budget	
General Fund	267,115,065	276,887,941	266,698,661	(416,404)	-0.2%
School Food Services Fund	7,419,458	7,350,475	7,604,475	185,017	2.5%
Schools Operating Fund	194,193,039	199,377,085	193,877,503	(315,536)	-0.2%
County Improvements Fund	35,540,370	17,944,123	15,404,123	(20,136,247)	-56.7%
School Improvements Fund	5,800,000	13,000,000	13,000,000	7,200,000	124.1%
Debt Service Fund	20,455,680	18,815,390	18,811,920	(1,643,760)	-8.0%
Utilities Operating Fund	35,061,040	40,961,259	32,071,466	(2,989,574)	-8.5%
Utilities Improvements Fund	13,214,787	17,742,313	9,335,313	(3,879,474)	-29.4%
Airport Operating Fund	381,644	408,411	572,206	190,562	49.9%
Airport Improvements Fund	2,615,000	2,950,000	2,950,000	335,000	12.8%
Economic Development Authority	88,560	87,295	87,295	(1,265)	-1.4%
Self-Insurance Fund	47,456,700	48,012,900	48,012,900	556,200	1.2%
Bell Creek CDA	160,000	157,000	157,000	(3,000)	-1.9%
Lewistown CDA	1,989,643	1,842,000	1,762,000	(227,643)	-11.4%
Interfund Transfers	(139,471,461)	(146,437,589)	(132,115,709)	7,355,752	-5.3%
<b>Total</b>	<b>\$ 492,019,525</b>	<b>\$ 499,098,603</b>	<b>\$ 478,229,153</b>	<b>\$ (13,790,372)</b>	<b>-2.8%</b>

# Questions

# Next Step

- Adoption of budget related ordinances and resolutions