



Public Hearings on FY2021 Budget-Related Items

April 7, 2020



Public Hearing to Consider the Proposed 2020 Real Estate Tax Rate

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The County of Goochland, Virginia proposes to increase property tax levies, while keeping the tax rate unchanged at \$0.53 per \$100 of assessed value.

1. Assessment Increase: 5.0%, excluding new construction.
2. Lowered Rate Necessary to Offset Increased Assessment: \$0.50 per \$100 of assessed value
3. Effective Rate Increase: would be \$0.03 per \$100, or 6.0 percent.
4. Proposed Total Budget Increase: General Fund budget of the County of Goochland will exceed last year's by 6.5 percent and the total budget of the County will be 5.4 percent less than last year's budget.



Questions?



Public Hearing – FY2021 Proposed
Total County Budget, Amendments to
the FY2021 Proposed Budget, Twenty
Five-Year Capital Improvement
Program and the Proposed 2020 Tax
Rates

FY2021 Proposed Budget

<u>Estimated Expenditures</u>	<u>FY2021 Proposed</u>
General Government	5,329,399
Judicial Administration	1,847,266
Public Safety	13,783,603
General Services	2,953,932
Health & Welfare (GF, OCS, Social Services)	6,007,884
Culture & Leisure	1,094,058
Community Development	1,933,523
Debt Service & Other	4,708,067

FY2021 Proposed Budget

<u>Estimated Expenditures</u>	<u>FY2021 Proposed</u>
School Operating Budget	32,402,242
School Textbook Fund	271,360
School Grants	1,164,670
School Cafeteria Fund	1,120,179
School Other Special Revenue Fund	233,863
Capital Improvements	5,778,873
Utility Fund	13,586,875
Total Estimated Expenditures	\$ 92,215,794

FY2021 Proposed Budget

<u>Estimated Revenue</u>	<u>FY2021 Proposed</u>
Real Property Taxes	33,794,543
Public Utility Taxes	820,000
Personal Property Taxes	13,743,500
Other Local Taxes	6,938,000
Permits, Fees, and Licenses	1,378,500
Fines and Forfeitures	70,000
Use of money and property	1,721,502
Charges for Services	9,749,642
Miscellaneous/Recoveries	308,000
State Revenues	15,706,697
Federal Revenues	3,224,904
Use of fund balance	4,760,506
Total Estimated Revenue	\$ 92,215,794

Review of the Amendments to the Proposed FY2021 County Budget

- The proposed amendments to the FY2021 County Administrator's budget will be presented today and incorporated into the final numbers presented for adoption on April 21, 2020

Amendments to FY2021 General Fund Proposed Budget

Amendment	Balanced by
\$4,485,000 decrease in GF revenues	\$4,485,000 decrease in GF expenditures

FY2021 Budget Amendments

- Revenues:
 - Similar analysis as done for FY2020 budget projections presented this afternoon
 - Reduced the estimate for real estate values from a 4% increase in CY21 to no increase in values
 - Total decrease in revenues from FY2021 proposed to FY2021 adopted is \$4.5M
 - FY2021 revenues \$55.3M, a decrease of \$850k from FY2020 budget

FY2021 Budget Amendments

- Revenues – material changes from proposed:
 - \$1.2M decrease in real estate tax
 - \$1.0M decrease in personal property tax
 - \$600k decrease in building permits
 - \$750k decrease in sales tax
 - \$300k decrease in interest

FY2021 Budget Amendments

DESCRIPTION	FY21 PROPOSED BUDGET	FY21 ADOPTED BUDGET	\$ Change FY20 to FY21 BUDGET	% Change FY20 to FY21 BUDGET
General Property Taxes	42,533,500	39,921,500	(2,612,000)	-6.1%
Other Local Taxes	6,938,000	5,985,000	(953,000)	-13.7%
Permits, Fees, and Licenses	1,378,500	778,500	(600,000)	-43.5%
Fines and Forfeitures	70,000	70,000	-	0.0%
Revenue from Use of Money and Property	1,120,000	830,000	(290,000)	-25.9%
Charges for Services	904,500	904,500	-	0.0%
Miscellaneous and Recovered Costs	283,000	283,000	-	0.0%
State	5,888,108	5,858,108	(30,000)	-0.5%
Federal	211,904	211,904	-	0.0%
PYFB	500,000	500,000	-	0.0%
TOTAL	59,827,512	55,342,512	(4,485,000)	-7.5%

FY2021 Budget Amendments

- Expenditures:
 - Adjustments made to reduce expenditures by \$4.4M
 - Reduction in all department operating budgets (with exception of PS) of 5%
 - Freeze all new positions and remove associated costs
 - Maintain all contracted support services at FY2020 level
 - Maintain School funding at FY2020 level

FY2021 Budget Amendments

- Expenditures:
 - Remove 2% merit and all benchmarking increases
 - Reduce contribution to debt service reserve from \$2M to \$1M
 - Reduce pay-go contribution to CIP from \$840k to \$0
 - Increase reserve for contingencies from \$200k to \$400k

FY2021 Budget Amendments

DESCRIPTION	FY21 PROPOSED BUDGET	FY21 ADOPTED BUDGET	AMENDMENTS	% Change Proposed to Adopted
General Government	5,329,399	5,184,102	(145,297)	-2.7%
Judicial Administration	1,847,266	1,841,717	(5,549)	-0.3%
Public Safety	13,783,603	12,829,249	(954,354)	-6.9%
General Services	2,953,932	2,788,047	(165,886)	-5.6%
Health & Human Services	1,358,207	1,345,618	(12,589)	-0.9%
Culture & Leisure	1,094,058	1,081,687	(12,371)	-1.1%
Community Development	1,933,523	1,920,392	(13,131)	-0.7%
Debt Service & Other	4,708,067	3,364,116	(1,343,951)	-28.5%
Schools Operating Transfer	24,280,000	23,330,000	(950,000)	-3.9%
Social Services Transfer	799,457	757,586	(41,871)	-5.2%
Office of Children's Services Transfer	900,000	900,000	-	0.0%
CIP Pay-Go Transfer	840,000	-	(840,000)	-100.0%
Subtotal General Fund	59,827,512	55,342,512	(4,485,000)	-7.5%

Amendments to FY2021 Social Services Proposed Budget

Amendment	Overall effect
\$29,903 decrease in Social Services total budget	No effect on services or programs offered

FY2021 Budget Amendments

Proposed Total Budget Decrease: General Fund budget of the County of Goochland will be **1.5 percent less** than last year's budget and the total budget of the County will be **2.4 percent less** than last year's budget.

FY2021 Budget Amendments

DESCRIPTION	FY21 PROPOSED	FY21 ADOPTED	AMENDMENTS	% Change
	BUDGET	BUDGET		Proposed to Adopted
GF Reserve Transfers to CIP	3,894,163	2,319,818	(1,574,345)	-40.4%
Social Services	2,798,601	2,768,698	(29,903)	-1.1%
LESS: Transfer to Social Services	(799,457)	(757,586)	41,871	-5.2%
School Operating Budget	32,402,242	32,402,242	-	0.0%
School Textbook Fund	271,360	271,360	-	0.0%
LESS: GF Transfer to Schools	(24,280,000)	(23,330,000)	950,000	-3.9%
School Grants	1,164,670	1,164,670	-	0.0%
School Cafeteria Fund	1,120,179	1,120,179	-	0.0%
School Other Special Revenue Fund	233,863	233,863	-	0.0%
Capital Improvements	5,778,873	2,544,818	(3,234,055)	-56.0%
LESS: GF Transfer to CIP	(4,734,163)	(2,319,818)	2,414,345	-51.0%
Office of Children's Services	1,851,076	1,851,076	-	0.0%
LESS: GF Transfer to Children's Serv	(900,000)	(900,000)	-	0.0%
TOTAL OPERATING	78,628,919	72,711,832	(5,917,087)	-7.5%
Countywide Utility	6,454,989	6,454,989	-	0.0%
Countywide Utility - Capital	614,000	614,000	-	0.0%
Tuckahoe Creek Debt	6,517,886	6,517,886	-	0.0%
Subtotal Enterprise Funds	13,586,875	13,586,875	-	0.0%
GRAND TOTAL	92,215,794	86,298,707	(5,917,087)	-6.4%



Proposed FY2021-2045 Capital Improvement Program

FY2021 Proposed Capital Projects



<u>County/Schools Projects</u>	<u>FY2021 Proposed</u>
Education	2,468,163
Facilities Mgmt	505,000
Fire Rescue	1,896,000
IT	179,450
Sheriff	435,000
Transportation	295,260
<u>Total County/Schools Projects</u>	<u>5,778,873</u>

Amendments to FY2021 Capital Improvement Program

Amendment	Balanced by
\$3,134,055 decrease in projects	\$3,134,055 decrease in revenues to support projects

FY2021 Budget Amendments

- FY2021 CIP:
 - Original proposed CIP \$5.8M (approx. 20 projects)
 - Amended CIP \$2.6M (3 projects, 3 partial projects)
 - Remaining projects: ladder truck, Randolph Elementary parking project, facilities site improvement
 - Partial projects: \$100k IT replacement, \$50k Sheriff vehicle, \$50k County vehicle
 - Funded with \$2.4M in reserves and \$0.2M in proffers



Proposed Tax Rates

Tax Year 2020

\$0.53 per \$100 assessed valuation Real Estate

\$0.53 per \$100 assessed valuation Mobile Homes

\$3.95 per \$100 assessed valuation Personal Property
(vehicles qualifying for PPTRA 37% State Tax Relief)

\$1.00 per \$100 assessed valuation Personal Property for Volunteer Fire/Rescue personnel

\$2.00 per \$100 assessed valuation Vehicles modified for handicapped use

Antique cars are exempt from Personal Property Taxation

\$2.00 per \$100 assessed valuation Personal Property for Permanently Disabled Veterans

\$0.40 per \$100 assessed valuation Business Personal Property for Data Centers

\$1.00 per \$100 assessed valuation Common Carriers

\$1.00 per \$100 assessed valuation Machinery & Tools

\$4.00 per \$100 assessed valuation Aircraft

\$4.00 per \$100 assessed valuation Boats

\$0.32 per \$100 assessed valuation Tuckahoe Creek Service District (Ad valorem)



Questions?



Public Hearing – Ordinance to Amend County Fee Schedule

Proposed Fee Changes FY2021

- Reduce fee for plat vacation to \$150
- Increase utility permit application inspection fee from 3% to 4%



Questions?