

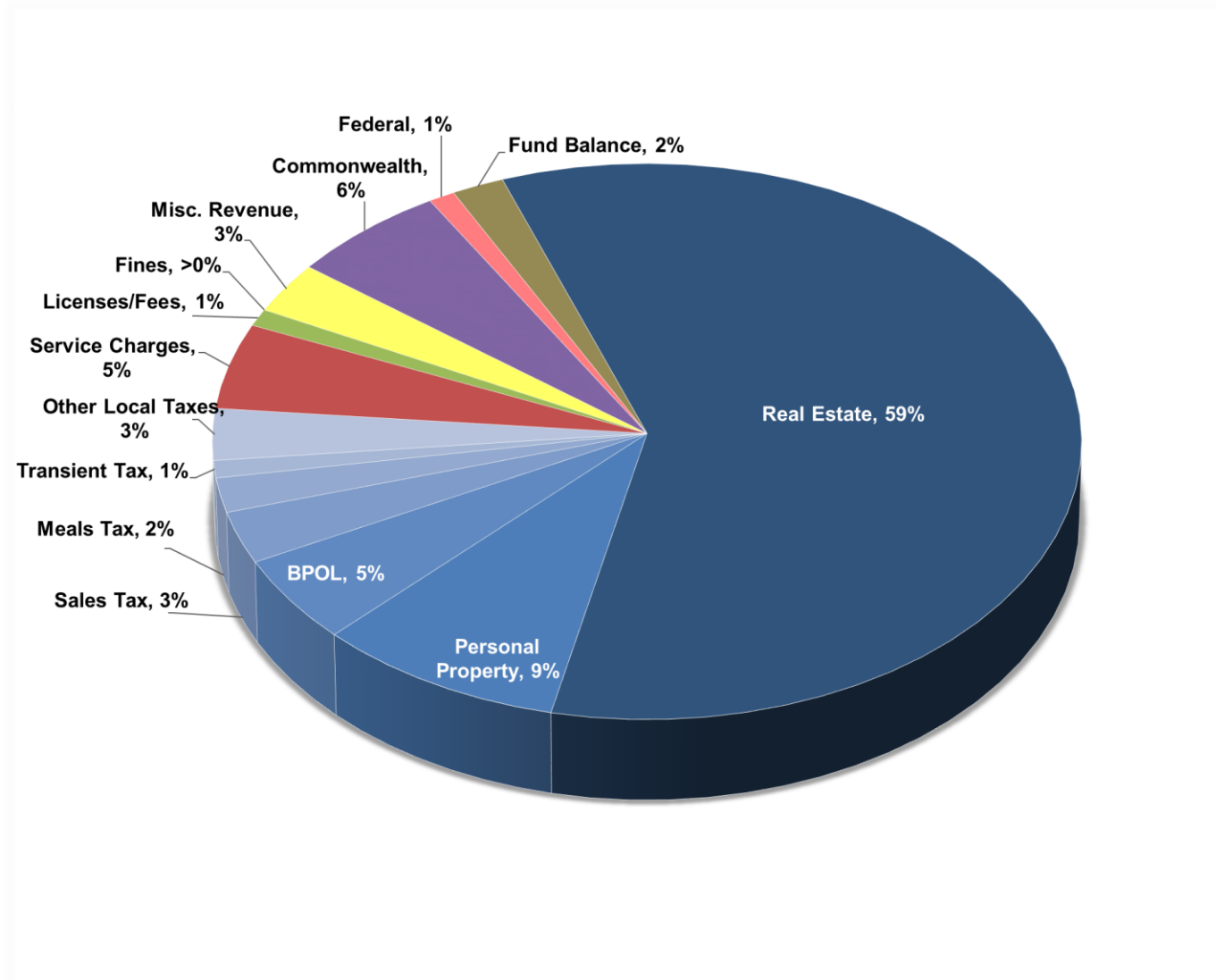
# COUNTY MANAGER'S PROPOSED FY 2022 BUDGET



Public Tax & Fee Hearing

Thursday, April 8, 2021

# FY 2022 General Fund Revenues



# Tax Revenue

	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Real Estate	\$795.1	\$804.2	1.1%
Personal Property	120.1	118.1	-1.7%
BPOL	63.0	68.4	8.6%
Sales	43.1	43.8	1.6%
Meals	36.8	31.5	-14.4%
Hotel	19.3	10.0	-48.1%
Other	38.9	41.4	6.0%
<b>Total</b>	<b>\$1,116.2</b>	<b>\$1,117.4</b>	<b>0.1%</b>

- Base real estate tax rate of \$1.013/\$100 of assessed value flat over FY 2021
- Drop in commercial assessments offset by new construction & stronger than expected residential growth
- Taxes other than real estate expected to decrease 2.5% from FY 2021 adopted
- Most economically sensitive tax sources are not expected to fully recover until at least FY 2023

# Non-Tax Revenue

	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
License, Permits, & Fees	\$13.1	\$11.5	-12.0%
Charges for Service	64.3	63.4	-1.3%
State	79.1	79.4	0.4%
Federal	16.1	16.0	-0.9%
Other	56.5	75.9	34.2%
<b>Total</b>	<b>\$229.2</b>	<b>\$246.3</b>	<b>7.5%</b>

- Transit and parking revenue not expected to fully recover until at least FY 2023
- Over \$30M in one-time funding **excluding** potential funding from American Rescue Plan

# Recent Budget Developments

- American Rescue Plan
  - Approximately \$46 million to the County – \$23 million next month & the balance in FY 2022
  - \$19 million to Schools
  - Awaiting additional guidance from federal government
  - One-time funds will allow restoration of service reductions included in my proposed budget
    - Restoring service at Libraries and Community Centers as close to July 1 as operationally feasible
  - Manager will come back to County Board later this spring
- Strong Business License Tax Receipts in spring 2021
  - Compensation for staff
  - Potential restoration of funding to partners including Lee Highway Alliance, AIM, Virginia Cooperative Extension, and Northern Virginia Conservation Trust
  - Key small investments including additional support for PPG recommendations, forestry, small business assistance

# Tax & Fee Changes Proposed

## Taxes

- Stormwater Tax Rate – increase by \$0.004 to \$0.017 per \$100 of assessed value
- Cigarette Tax Rate – increase by \$0.10 to \$0.40 per pack

## Fees

- Household Solid Waste rate – decrease by \$0.42 to \$318.61 per year
- Fire Prevention Office permit fee – increase by \$13 to \$175 per hour
- Fire system testing fees – increase by \$50 to \$150 per hour
- Implementation of an Emergency Triage, Treat, and Transport (ET3) program fees in the Fire Department
- Water/Sewer rate – increase by \$0.15 to \$14.35 per thousand gallons from 7/1/21 – 12/31/21; new rate structure proposed starting 1/1/22
- Parks & Recreation fee adjustments including aquatics and gymnastics teams
- Increases to water service connection charges, meter installation charges, & infrastructure availability fees
- New fees for: Lubber Run preschool, electrical and plumbing permits, revisions to existing permits for special exemption projects, and zoning verification permits

<b>February 20</b>	<b>Proposed Budget:</b> County Manager's Proposed FY 2022 Budget submitted to the County Board
<b>February 25</b>	<b>Schools Budget Proposed</b>
<b>March 2–April 15</b>	<b>Budget Work Sessions:</b> County Board holds a series of budget work sessions with County Departments, Constitutional Offices, and the School Board
<b>March</b>	<b>Mid-year Review:</b> County Manager submits FY 2021 mid-year review of expenditures and revenues to the County Board
<b>April 6</b>	<b>Public Hearing:</b> County Board hosted public hearing on Proposed FY 2022 Budget including County expenses and real estate tax, personal property tax rates, and other taxes and fees
<b>April 8</b>	<b>Public Hearing:</b> County Board hosts second public hearing on proposed FY 2022 budget including County expenses and real estate tax, personal property tax rates, and other taxes and fees
<b>April 17/20</b>	<b>County Budget Adoption:</b> County Board adopts FY 2022 Budget and Appropriations Resolutions for the County government, the public schools, and Pay-As-You-Go Capital. County Board adopts CY 2021 real estate tax rate and other FY 2021 taxes and fees
<b>May 6</b>	<b>Schools Budget Adoption:</b> School Board adopts FY 2022 school budget
<b>July 1</b>	<b>FY 2022 begins</b>

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