



Respond. Recover. Recalibrate.

# RESILIENT ALBEMARLE

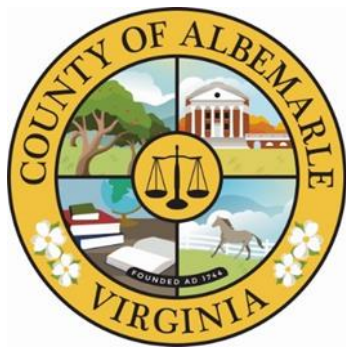
ALBEMARLE COUNTY FISCAL YEAR 2022  
ADOPTED BUDGET

# TABLE OF CONTENTS

<b>Budget Message</b>	<b>5</b>
<b>Strategic Plan</b>	<b>9</b>
<b>Budget Process and Policies</b>	<b>15</b>
Fund Structure	19
Basis of Budgeting & Accounting	20
Financial Management Policies	22
Budget Calendar	29
<b>Budget Summary</b>	<b>31</b>
Total County Revenues & Expenditures	32
General Fund Revenues & Expenditures	34
School Fund Revenues & Expenditures	36
Capital Budget Revenues & Expenditures	38
Consolidated Funds Statement	40
<b>General Fund Revenues</b>	<b>41</b>
Revenue Overview	42
Local Revenues	43
State Revenues	50
Federal Revenues	52
Transfers	53
Use of General Fund Fund Balance	54
Other Fund Revenues	55
<b>General Fund Expenditures</b>	<b>57</b>
Expenditures by Type	61
General Government Position Summary	63
Summary of General Government Position Changes	64
<b>Administration Organizational Area</b>	<b>65</b>
Board of Supervisors	67
Executive Leadership	68
Broadband Services	70
Department of Human Resources	72
County Attorney	74
Department of Finance & Budget	75
Department of Information Technology	78
Department of Voter Registration and Elections	80
<b>CONTINUED ON NEXT PAGE</b>	

<b>TABLE OF CONTENTS CONTINUED</b>	
<b>Judicial Organizational Area</b>	<b>83</b>
Clerk of the Circuit Court	85
Commonwealth’s Attorney	87
Office of the Sheriff	89
Courts	91
<b>Public Safety Organizational Area</b>	<b>93</b>
Police Department	95
Fire Rescue Services	97
Public Safety Contributions	101
<b>Public Works Organizational Area</b>	<b>103</b>
Facilities and Environmental Services	105
Facilities Planning and Construction Division	108
Rivanna Solid Waste Authority	110
<b>Health and Welfare Organizational Area</b>	<b>111</b>
Department of Social Services	113
Bright Stars Program	117
Children’s Services Act Program	119
Health and Welfare Contributions	120
<b>Parks, Recreation, &amp; Culture Functional Area</b>	<b>127</b>
Parks and Recreation Department	129
Darden Towe Park	131
Jefferson Madison Regional Library	133
Recreation and Cultural Agency Contributions	134
<b>Community Development Organizational Area</b>	<b>137</b>
Community Development Department	139
Economic Development Services	141
Transit Agency Contributions	144
Other Community Development Agency Contributions	147
<b>Non-Departmental</b>	<b>149</b>
Revenue Sharing	150
Transfers	153
Other Uses of Funds	158

<b>Other Funds</b>	<b>161</b>
Computer Maintenance and Replacement Fund	163
Albemarle Broadband Authority Fund	163
Yancey Strengthening Systems Grant	164
Commonwealth Attorney Commission Fund	165
Victim-Witness Grant	165
Criminal Justice Grant	166
Regional Firearms Training Center – Operations	167
Regional Firearms Training Center – Capital	168
FEMA Safter Grant	168
Water Resources Fund	169
Courthouse Maintenance Fund	170
Old Crozet School Fund	170
Vehicle Replacement Fund	171
Martha Jefferson Health Grant	172
Housing Assistance Fund	172
General Fund School Reserve Fund	173
Charlottesville Albemarle Convention and Visitor’s Bureau (CACVB) Fund	173
Tourism Fund	174
Economic Development Authority	175
Economic Development Fund	176
Housing Fund	177
<b>Education</b>	<b>179</b>
<b>Capital Improvement Program</b>	<b>181</b>
Capital Budget	181
Expenditure Summary	186
Project Descriptions	188
Financial Policies for the Capital Budget and Associated Debt Service	201
Proffer Attachments	206
<b>Debt Management</b>	<b>209</b>
Debt Service Funds	213
Long-Term Debt Obligations	215
Amortization Schedule	236
<b>Glossary</b>	<b>219</b>



# Budget Message

• • • • • • • • • • • •



# BUDGET MESSAGE

*Respond. Recover. Recalibrate.*  
**Resilient Albemarle**

## Dear Honorable Members of the Board of Supervisors of Albemarle County:

I am pleased to present to you and the residents of Albemarle County the Fiscal Year (FY) 2022 Adopted Budget. On March 12, 2020, I signed a declaration of a local emergency for the COVID-19 pandemic. On that day, I could not have fathomed that as I pen the FY 22 budget message, one year later, that emergency declaration remains active. COVID-19 has challenged our community and our organization across multiple fronts, as we face a sustained public health crisis, economic and employment disruption, as well as the stresses of virtual school, telework, and gathering restrictions.

The economic environment that pertains to this budget is one that is stabilizing, but not yet stable, with a modest performance outlook through FY 22. While the residential real estate sector grew by 2.8%, commercial properties values decreased overall by 5.5%. Hotels and shopping centers were particularly hard hit, as tourism, restaurants, movie theatres, and retail were impacted by restrictions in place to reduce the spread of COVID-19 in the community.

This budget is more tightly linked to FY 21 than in a typical year. As a result of the uncertainty during the height of the pandemic, Albemarle County moved to reduce expenditures and freeze positions in an effort to preserve cash in the final quarter of FY 20 and the first half of FY 21. The FY 21 budget focused new revenues to respond to the pandemic and emerging public safety needs, to address recovery needs of individuals and our small business community, and to recalibrate our organization and our workforce, giving time to understand the long-term impact of the pandemic on the local economy. Heading into FY 22, the data shows that overall, the economic impact was not as severe as we had planned for, resulting in undesignated fund balance as revenues stabilized.

This budget builds a bridge for the next 12 months as we learn more about the long-term impact that COVID-19 will have on our community. Our financial management and reserves remain strong, and that allows this budget to make strategic investments for our future. The FY 22 Adopted Budget is designed to make strategic investments to transform our community and our organization. It focuses on supporting our schools, making investments in community quality of life, addressing public safety needs, and meeting the needs of our organization – to stabilize our workforce and to invest in process and systems alignment so that we are prepared to serve the community as it adapts for the future – a *Resilient Albemarle*.

The FY 2022 adopted combined capital and operating budget totals \$467,488,588. This budget is balanced on a real property tax rate of \$0.854 per \$100 assessed value, the same tax rate as in Calendar Year 2020.

## Commitment to Financial and Strategic Planning

The County's dedication to financial planning implemented in coordination with the School Division has been a valuable tool for forecasting the County's revenue and expenditure picture and in providing a helpful framework for decision-making on major financial issues. It is bolstered by the County's financial management practices, evidenced by the County's AAA bond rating by the three leading bond rating agencies, Fitch, Moody's, and S&P.

Through our financial planning process, we set a financial course to meet our mandates and obligations and advance our strategic priorities.

Albemarle County's Strategic Plan guides the County's work plans and resource allocations. In 2019, the Board of Supervisors adopted the FY 20 – 22 Strategic Plan. The nine priority areas listed below have accordingly guided the development of the Operating and Capital Recommended Budget.

- Climate Action Planning
- Outdoor Recreational Parks and Amenities
- Economic Development Program
- School Space Needs
- Infrastructure Planning
- Aging Urban Neighborhood Revitalization
- Court Complex Expansion/Upgrade
- Rio29 Area Redevelopment
- Broadband Expansion

The FY 22 Adopted Budget balances these strategic and financial plans against projected revenues.

Throughout the Fall and Winter, the Board of Supervisors and the School Board held two joint work sessions to develop a shared understanding of our financial drivers, capital needs, and workforce stabilization challenges. Together, the two Boards developed a shared prioritization for capital projects and workforce compensation and benefits.

## **Fiscal Drivers**

While FY 21 was marked with instability in the job market and in our tourism and retail sectors, the residential real estate and personal property revenues grew, though more modestly than in recent years. Our models project a continued stabilization looking forward and continued modest growth across the economy as a whole.

The dynamic of uneven impacts on the economy can be seen in the revenue projections. This year, the state budget provides enhanced support for the School Division (+\$5.2 million), local revenues that comprise the transfer to the School Division grew (+\$6.9 million), and other changes create in aggregate \$11.9 million in new ongoing revenues, or 6.2%. For local government, non-shared revenues decreased over FY 21, offsetting a portion of the growth in shared revenues. Further offsetting these revenues are increases due to obligations, including the Revenue Sharing payment to the City of Charlottesville and health care plan needs, net new ongoing revenues total \$2.0 million.

## **Guiding Framework**

This budget invests in strategic priorities, capital needs, and services to the community, while addressing emergent needs, workforce stabilization challenges, and systems and process alignment that drive performance. It recognizes that the long-term structural impacts on the economy due to the pandemic are not yet fully known. This approach builds a bridge to next fiscal year as we continue to monitor the performance of our local economy.

## ***Strategic Priorities***

This year has demonstrated – more than any other year – the critical role that broadband plays in our lives, similar to electricity and water. The Board approved in June the use of federal American Rescue Plan Act State and Local



Fiscal Recovery Funds to advance Albemarle County's broadband work, by transferring \$3 million to support broadband affordability and access projects. This budget supports the creation of the new Office of Broadband Access to support the day-to-day needs of implementation – planning, procurement, purchasing, legal, project management, and other administrative support. The full force of the organization will support the office, which will work to tackle broadband using an equity lens.

This budget supports affordable housing with a \$600,000 one-time contribution to the Affordable Housing Fund and a \$600,000 one-time contribution to support the implementation of the Climate Action Plan, investing resources to advance these strategic priorities. This budget also supports the Regional Transit Vision Plan effort, that will set a roadmap for our transit future – it's a small budget investment in FY 22 that will create a long-term plan to guide our region's future investments in this important area.

### **Capital Investments**

The capital budget for FY 22 supports community capital needs across a range of areas.

- The School Division is facing capacity constraints and this budget supports an expansion at Mountain View Elementary, while supporting projects underway at Crozet Elementary, Red Hill, and Scottsville Elementary Schools.
- The Transportation Leveraging Program is how Albemarle County is able to leverage investments of local dollars to draw down state funding for some of our most pressing transportation needs to enhance the safety and mobility around and through our community.
- Our economic development work in forging public-private partnerships that leverage private investments to support public goods.
- The Courts expansion, which has been in planning and design for several years, will advance to construction in FY 22, supported by a \$25 million investment in this fiscal year.
- This year, our parks and trails were used at unprecedented levels and this budget will support the work to construct access to open Biscuit Run Phase 1A, as well as greenways and blueways in key locations.
- This budget supports moving forward with our public safety fleet program and mobile data and communications projects, which was paused in FY 21 due to the pandemic – ensuring our first responders stay connected as they serve our 726 square miles.

### **Serving the Community**

Public safety is a core government function. Over the past several months, North Garden Volunteer Fire formally requested support from Albemarle County Fire Rescue to cover the weekday, daytime shifts with career staff. Fulfilling this request requires an additional five firefighter positions as well as a training position within the department to serve the ongoing training needs of the growing department. This budget also recommends taking steps to bring back areas that were paused during the pandemic as we sought to identify expenditure savings. The public safety pay plan is recommended to move forward and our public safety fleet replacement cycle will resume. These investments help us retain our Police and Fire Rescue, which is critical for both our efforts to build strong relationships in the community and also to keep the staff we train extensively right here in Albemarle.

In addition, the budget supports investments to the Office of the Registrar for expanded in-person early voting, to initiate a multi-year effort to update the Comprehensive Plan, the guiding document for land use in Albemarle County, and this budget continues to support our regional partners and agencies that provide key government

services (transit, solid waste, 911 call center), human services, and cultural programming. Thanks to funding expected in the state budget, two additional Family Preservation staff will join the Department of Social Services.

### **Quality Government Operations**

This budget recommends using one-time funds to advance our Quality Government Operations work. Doing so strengthens the foundation to undertake evaluations, implement changes, and shore up weak spots, without obligating future budget years. It allows us to utilize some of the expenditure savings that were generated by pausing program areas last year and to build a bridge to next fiscal year as we continue to monitor the performance of our local economy.

Last year, I recommended the organization move to a \$15 minimum wage and implement a 2% market adjustment. This had to be deferred when the pandemic hit to ensure we were meeting our public safety needs. Based on market data, this budget supports these initiatives for FY 22.

Our Business Process Optimization program is where we fund focused efforts to assess the foundational systems that drive organization and service delivery – it's systems alignment and process improvement work that enables us to see how we can and should be working differently to drive performance. This year, this budget recommends contributing \$3 million in one-time funding to further this multi-year work in some key areas: in scoping an Enterprise Resource Planning effort, including our CountyView system, to update our business systems for the modern workplace, to assist with the upcoming strategic plan update, to integrate equity into our program and project design using data, and to continue our work to formally assess our internal structure.

### **In Closing**

Calendar year 2020 and fiscal year 2021 have been unprecedented and the impact of the pandemic continues to evolve. Throughout, this organization has continued to serve. Our calls for service continue to be answered. Our parks and trails, even in the absence of organized recreation and sports have seen unprecedented use. Our inspectors for buildings, engineering, water quality, fire suppression, and safety have all continued to support the continued success of building activity. Our offices have been closed to walk-in customers, but we have never stopped serving the public. We are resilient – and we're going to keep moving forward. This budget makes strategic investments to ensure we are able to meet the needs of the community as we all adapt to a reality that continues to shift with the pandemic's evolution.

I want to thank the dedicated staff who worked to develop this budget recommendation, which will advance this organization and our community in areas of strategic importance. I also want to thank the Board of Supervisors for their commitment to serving our community during such challenging times.

Respectfully submitted,

Jeffrey B. Richardson  
County Executive

# Strategic Plan





# FY20-22 Strategic Plan Update

NOVEMBER 18, 2020

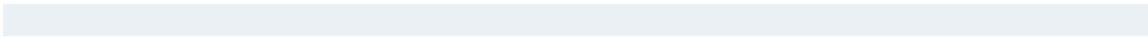
Strategic planning is used to set priorities and focus energy and resources to move organizations towards their vision. Albemarle County has used strategic planning for many years to inform policy development and financial decision-making and achieve the community desires and values articulated in the County's Comprehensive Plan.

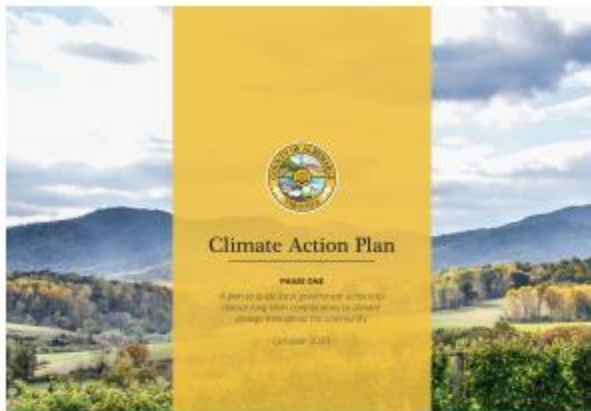
The Fiscal Year 2020-2022 Strategic Plan is a prioritized plan, focusing on nine strategic priority areas. It was adopted by the Board of Supervisors on November 7, 2018, for the period beginning July 1, 2019 through June 30, 2022.

This is an interim report on progress to date. COVID-19 has and will continue to impact many projects – staff resources have had to shift to support the emergency response and local economic impacts have required a position freeze and a re-prioritization of our capital improvement program, which funds large projects.

This report reflects:

- **progress** made towards the strategic priority
- **pivots** made in recognition of shifting needs that arose due to the pandemic
- **delays** that have been or will be incurred due to changes in resource availability





## CLIMATE ACTION PLAN

Develop/implement phase one of the Climate Action plan to include high level goals & strategies focused around climate protection & resiliency to locally address climate change. Through budget process, develop recommendations for near-term implementation plans following adoption of the phase one climate action plan.

- ✓ Development of Climate Action Plan Equity Assessment / Rubric
- ✓ Adoption of community-wide greenhouse gas emissions reduction goals of 45% by 2030 and net zero emissions by 2050
- ✓ BOS Adoption of Climate Action Plan 10/7/20
  - 31 strategies
  - 135 actions for meeting targets
  - Articulated Phase II plan
- ✓ Commitment to equity lens for climate action implementation

### PIVOT

Following initial deferral of the presentation to the Board, published Draft and conducted virtual surveys to seek community response. These unanticipated additional efforts resulted in a better informed and more refined end product.



## EXPAND & PROMOTE OUTDOOR PARKS & AMENITIES

Complete rezoning for Biscuit Run Park & provide access to trails & greenways. Implement quality of life projects identified by the Parks & Recreation needs assessment.

- ✓ Opened Brook Hill River Park boat launch and seeking final site plan approval
- ✓ Biscuit Run rezoning completed and Park entrance currently in design
- ✓ Expanded youth and adult volleyball programs and youth track events
- ✓ Piloted movie-in-the park
- ✓ Continuing public-private partnership at Woolen Mills to complete installation of bike-ped bridge across Moores Creek to Rivanna Trail

### PIVOTS

Created Park Ambassador program to continue park/trail and safety/guidelines  
 Created Return to Play process and Return to Play Ambassadors in response to restarting league programming

### DELAYED

Rivanna Reservoir Boat Launch  
 Buck Island Park  
 Darden Towe Athletic Fields Improvements  
 Greenways/Blueways Program  
 Expanded youth programs



### DEVELOP ECONOMIC DEVELOPMENT PROGRAM

The Economic Development program, project ENABLE, will implement strategies that create an economy driven by business, industry, & institutions in a way that complements growth management reliant upon cross-functional internal teams & external partnerships.

- ✓ Executed Performance Agreements for Woolen Mills, WillowTree, Albemarle Business Campus, Barnes Lumber
- ✓ Castle Hill Gaming Relocation
- ✓ Innovation and Entrepreneurship initiatives including Venture Central, Catalyst, Cville BioHub
- ✓ Launched new EDO/EDA website
- ✓ Responded to RFIs on available property for business retention and expansion
- ✓ Supported on-going Community Development work (master plans, pre-apps, legislative applications, zoning text amendments, etc.)

#### PIVOTS

Pursued a Business Continuity Strategy to focus on all business types  
 Lead Project Rebound with Chamber/UVA/City  
 Provided CARES CRF Funds to support businesses, through a microloan program, Lift Grants, and Safe Spaces and Places for outdoor commerce in partnership with CIC  
 Acquired software to enhance and document communication with business community  
 Virtual Business Retention E visits

#### DELAYED

Finalization of the Broadway Blueprint  
 Convening of stakeholders from specific target industry sectors



### SCHOOL SPACE NEEDS

Establish & implement strategic direction including appropriate public engagement, or school space needs (e.g., preschool, school capacity, modernization of facilities).

- ✓ Convened Joint Board Meetings in fall 2019 and 2020 for CIP Planning
- ✓ Funding provided for the following.
  - Red Hill Elementary Addition & Improvement*
  - Scottsville Elementary Addition & Improvement*
  - Crozet Elementary Addition & Improvements Design*
  - High School Center II Design*

#### DELAYED

FY 21 – FY 25 CIP approval put on hold, due to pandemic:
 

- High School Center 2*
- Construction of Crozet Elementary School Addition and Improvements*
- Construction of Mountain View Elementary*
- Learning Space Modernization*



**INFRASTRUCTURE PLANNING**

Determine desired levels of service for water resource protection programs based on drainage infrastructure video assessment & pilot watershed restoration program development; & recommend continuing resource requirements to fully implement those 5 programs at varying service levels.

- Completed two phases of video assessment of "grey" stormwater infrastructure project completed, total ~15 miles of pipe and associated features. Findings of that effort reviewed by engineering firm to prioritize identified deficiencies, to recommend corrective measures and estimate probable costs.

**DELAYED**

Internal analysis of assessment findings and associated planning continues, however direct investments to correct identified deficiencies have been paused due to financial constraints



**REVITALIZE AGING URBAN NEIGHBORHOODS**

Implement improvement actions developed from neighborhood inventory data to address neighborhood level needs. Apply the county's Transportation Project Prioritization Process to plan, identify funding, & implement bicycle, pedestrian, & transit infrastructure improvements within & serving our Aging Urban Neighborhoods. Continue the partnership with Habitat for Humanity using the Team Approach with a focus on quality community & non-displacement & until the completion of the build out for Phase 1 of Southwood.

- Formed a public-private partnership with Habitat for Humanity for affordable housing in the redevelopment of the Southwood Mobile Home Park.
- Approved Southwood site plan and subdivision plat in final review for Village 1 within Phase 1.
- Co-funded establishment of mobile home weatherization program by LEAP. Initial pilot conducted at Southwood was successful in accomplishing the work, reducing homeowner costs and leveraging 3rd party funds. Program expansion planned.
- Developed a recommendation to incorporate bike/ped facilities consistent with 2019 Jefferson Area Bike & Ped Plan for Commonwealth/Dominion Sidewalks – (funded through the VDOT Revenue Sharing program and local funds)
- Preliminary design and concept development of Berkmar Bike/Ped Improvements from Hilton Heights Drive to Rio Rd, funded through VDOT Revenue Sharing
- Funded Mountain View Elementary Crosswalk through Transportation Alternatives, Construction, expected Winter/Spring 2021
- Funded Albemarle HS/Jouett MS/Greer ES Bike/Ped Improvements through Transportation Alternatives, construction expected Winter/Spring 2021
- Completed Greenbrier Drive Pedestrian Crossing of Rio Rd.
- Submitted Smart Scale grant for Hydraulic/US 29 Improvements for operations, safety, pedestrian and transit

**DELAYED**

Final Community Field Survey Phase 2 delayed several months due to staffing for opportunity zone neighborhoods. This work reviews the conditions of neighborhood infrastructure to inform future planning processes.  
Frozen positions reducing available resource for the work program



### EXPAND & UPGRADE THE GENERAL DISTRICT COURT & CIRCUIT COURT

With established location decision & completed design, start the construction phase by Dec 7 2020 to expand the General District Court.

- ✓ Programming and design effort proceeding according to schedule, in close coordination with stakeholders
- ✓ Development of the Construction Management At Risk procurement documents in development



### REDEVELOP RIO/ROUTE 29 INTERSECTION AREA

Present draft ordinance to implement Rio29 vision & encourage by-right implementation of desired urban land use form by Dec 2019. Leverage existing & planned public investment to enhance place making in Rio/Route 29 by Jan 2021. EDO will develop processes, policies, &/or resources to attract private capital to fulfill the small area plan vision by June 2022.

- ✓ Endorsed draft framework for a form-based code to support the vision for a transformed Rio29 area. Draft updated zoning ordinance in this area underway. Two development applications for projects by private sector.
- ✓ Community Development will provide the draft form-based code to the Board of Supervisors in December 2020, with consideration for adoption in Q1 of 2021.



### EXPAND BROADBAND

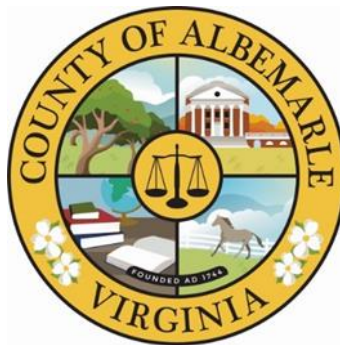
Establish & implement strategic direction to expand broadband affordable access to under-served, rural communities.

- ✓ Albemarle Broadband Authority (ABBA) adopted Strategic Plan in July 2020. Working on goal setting and developing a funding plan. Received Virginia Telecommunication Initiative (VATI) 2020 grant funded project with CenturyLink to provide up to gigabit fiber broadband service to 837 unserved locations throughout the County
- ✓ Completed CVEC/FireFly Fiber Project at Midway
- ✓ Applied for funding to VATI 2021 for a project to serve ~2100 locations with Fiber

#### PIVOTS

Pandemic has highlighted need for underserved areas given that many school and employment functions are relying on virtual/telework options.  
 Funded, using CARES CRF funds  
 Shentel CRF Fixed Wireless project underway and part-time staff to support this work.  
 Awarded funds for partnership with CVSI/Firefly  
 Continuing partnership with School Division to bridge digital equity gaps.





# Budget Process & Policies



# THE BUDGET PROCESS & POLICIES

## PURPOSE OF BUDGETING

The primary purpose of budgeting is to formally convert Albemarle County's long-range plans and policies into current year services and programs. The budget provides detailed financial information on the costs of services and the expected revenues for the upcoming fiscal year. It provides a framework for setting priorities for services in the upcoming years to meet the needs and requirements of our community. The budget process also provides a forum for reviewing progress made in the current year and the levels of service provided by local government.

## PUBLISHED BUDGET DOCUMENTS

Each year, the County of Albemarle publishes a variety of documents that detail the financial and operational plans for the upcoming fiscal year. Following is a brief description of each of the documents:

- The ***Superintendent's Draft Funding Request*** is the original request from the school system. This was presented to the School Board on February 18, 2021. This document includes the School Fund and School Special Revenue Funds budgets.
- The ***School Board's Funding Request*** is developed by the School Board after a series of work sessions and a public hearing. The School Board's budget was approved on March 11, 2021 and was presented to the Board of Supervisors on March 15, 2021.
- The ***County Executive's Recommended Budget*** contains summary information on the Total County Budget, which includes the General Fund, Special Revenue Funds, School Fund, School Special Revenue Funds, Capital Funds, and Debt Service Funds. This document provides detailed information on the General Fund, General Government Special Revenue Funds, and Debt Service Funds. Detailed information on the School Fund, School Special Revenue Funds, and Capital Funds are found in other documents as noted in this section. The County Executive's Recommended Budget was presented to the Board of Supervisors on February 24, 2021.
- The ***Board of Supervisors' Adopted Budget*** is developed by the Board of Supervisors after a series of work sessions and public hearings. This document reflects any changes made by the Board of Supervisors to the County Executive's Recommended Budget and was adopted on May 5, 2021.
- The ***School Board's Adopted Budget*** is the final approved budget for the School Division and was adopted on May 13, 2021.

## STATE REQUIREMENTS

### ***Requirements for Budget Adoption***

The Commonwealth of Virginia requires all localities to meet certain budget guidelines, as outlined in Sections 15.2-2500 to 15.2-2513 of the Code of Virginia (1950), as amended. According to these guidelines, all localities within Virginia must have a fiscal year beginning on July 1 and ending on June 30 and must approve a balanced budget. A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year. The School Board must approve the School Budget by May 1 or within 15 days of receiving estimates of state funding, whichever occurs later. The Board of Supervisors must approve the operating budget and set the tax rate by July 1 of each year. The adoption of the tax rate requires the Board to hold a public hearing and to advertise this hearing no less than 30 days in advance if the reassessment would result in an increase of one percent or more in the total real property tax levied compared to the prior year's tax levies. The official appropriation of funds takes place prior to July 1 of each year.

**Requirements for Budget Amendment**

The process by which the operating budget may be amended is governed by Section 15.2-2507 of the State Code. The budget may be amended to increase the aggregate amount to be appropriated during the current fiscal year, as shown in the currently adopted budget. Any amendment which exceeds one percent of the total revenue shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and public hearing in a newspaper having general circulation in the County at least seven days prior to the meeting date. The notice shall state the County's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The Board of County Supervisors may adopt the amendment at the advertised meeting, after first providing a public hearing during the meeting on the proposed amendment. Amendments of less than one percent of the total revenue also must be approved by the Board of Supervisors, although no public hearing is required. Appropriations lapse at the end of each fiscal year (June 30) for all funds.

**Requirements for Financial Records**

The County's financial records are audited each year by a firm of independent certified public accountants in accordance with the Government Accounting Standards Board. The single audit is required under the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments. Copies of the annual financial audit are available upon request from the Department of Finance & Budget.

**PUBLIC PARTICIPATION**

Each year, the County develops a schedule of events that describes the dates of public and Board participation in the budget process. The Board is asked to approve the schedule of the budget process in order to establish firm dates for meetings and provide the public with as much notice as possible. A copy of the budget calendar is included in this budget document as well as on the County website. Budget information of interest to the public can be found on the County website, [www.albemarle.org](http://www.albemarle.org). The Office of Management and Budget (OMB) can be contacted by calling (434) 872-4516 from 8:00 am – 5:00 pm Monday to Friday or via email at [budget@albemarle.org](mailto:budget@albemarle.org).

**BUDGET CALENDAR**

The County's budget schedule begins in the fall with initial data gathering for updates to revenue and expenditure projections. General government departments submit baseline budget analyses and requests to the Office of Management and Budget (OMB) and meet with OMB staff to clarify any questions on baseline budget submissions.

Staff then reviews department and agency requests, develops budget-related inquiries, and updates revenues. Using guidance provided by the Board of Supervisors and the results of discussions with department staff, the OMB staff develop specific recommendations for a balanced budget. By early February, the County Executive makes decisions on the budget recommendations and staff prepares the County Executive's recommended budget document. This budget was presented to the Board of Supervisors on February 24 and a public hearing on the County Executive's recommendation was held on March 3.

After the public hearing, the Board holds work sessions to conduct a detailed review of each area of the budget and to propose specific changes to the County Executive's recommended budget. After budget changes are agreed upon for the Board of Supervisors' Proposed budget, a public hearing on the Proposed budget and a public hearing on the tax rate is held. The Board set the tax levy for the calendar year and adopted the operating and capital budgets on May 5, 2021. The budget is legally enacted through passage of a Resolution of Appropriation prior to July 1, 2020 (the beginning of FY 21).

Once the budget is appropriated, it becomes the legal basis for spending funds to accomplish the programs of each department of the County during the fiscal year. No department or agency may spend in excess of the appropriated amounts. Financial and programmatic monitoring of departmental activities occurs throughout the year to ensure conformity with the adopted budget. The Chief Financial Officer is authorized to transfer budgeted amounts between compensation and other operating expenses groups and between divisions within a department. Transfers between expenditure accounts in different departments or funds must be approved by the Board of Supervisors or as described in the Resolution of Appropriation. Procedures governing amendments to the adopted operating budget are described on the previous page.

## MAJOR CATEGORIES OF EXPENDITURES

The General Government budget is divided into seven major organizational areas: Administration; Judicial; Public Safety; Public Works; Health and Welfare; Parks, Recreation and Culture; and Community Development.

The **Administration** organizational area provides for County policy direction and management through the Board of Supervisors and Executive Leadership; information technology and technology support through the Information Technology Department; legal advice from the County Attorney; personnel and organizational development functions from Human Resources; real estate assessment, payroll, tax assessment/collection, accounting, purchasing, and budgeting for the County from the Department of Finance & Budget; and voter registration by the Department of Voter Registration and Elections.

The **Judicial** area includes all court-related services ranging from the serving of warrants to prosecution of crimes, as well as court operations. Funding is provided to support each of the local courts including the Circuit Court, the General District Court, and the Juvenile and Domestic Relations District Court. The Clerk of the Court, the Commonwealth's Attorney, and the Sheriff are also funded in this organizational area.

**Public Safety** includes all police services such as patrol, investigations, and animal control through the County Police Department; fire rescue services such as emergency fire rescue services provided by the County Department of Fire Rescue and the volunteer fire companies and rescue squads; Emergency Communications (E-911), the Juvenile Detention Home, the Regional Jail, and funding for other local public safety-related agencies, such as the Society for the Prevention of Cruelty to Animals (SPCA).

**Public Works** includes the Facilities and Environmental Services (FES) Department which provides maintenance of County buildings, custodial services, operation of the copy center, support of the solid waste and recycling program, and storm water management. In addition, the FES Department includes a Facilities Planning and Construction division, which oversees all County capital projects.

The **Health and Welfare** organizational area includes the Department of Social Services, the Health District which provides local public health services, the Region Ten Community Services Board, and funding for many local human service agencies. The services provided include oversight and implementation of state and federal social programs, the provision of mental health services, outreach services, transportation services, services for the elderly, and funding for other local social benefits.

The **Parks, Recreation and Cultural** organizational area includes the Parks and Recreation Department, the regional library, and funding for various local cultural and recreational agencies. The services provided include County park operations and maintenance, summer swimming programs, community centers, teen programs, athletic programs, and resources for local agencies such as the Charlottesville Albemarle Convention and Visitors Bureau, and the Virginia Film Festival.

The final organizational area is **Community Development** which includes the following programs: Community Development Administration, Planning, Zoning, Engineering, Inspections, and Economic Development. In addition, VPI Extension Service, Thomas Jefferson Soil and Water Conservation District, and transit agencies such as the Charlottesville Area Transit (CAT) and Jaunt fall under this organizational area.

# FUND STRUCTURE

The budget of the County is organized on the basis of fund classifications, each of which is considered to be a separate accounting and reporting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses.

There are three major types of funds:

## GOVERNMENTAL FUND TYPES

Governmental funds account for the expendable financial resources, other than those accounted for in Proprietary and Fiduciary Funds. Governmental funds utilize the modified accrual basis of accounting where the measurement focus is on financial position and changes in financial position, rather than upon net income determination. The individual Governmental Funds are:

- The **General Fund** accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as police, libraries, parks, human services, etc. The General Fund also includes transfer payments to the School, County debt service, and capital improvement funds.
- The **School Fund** reflects revenues and expenditures related to the operation of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and transportation.
- **School Special Revenue Funds** are separate funds that are used for limited expenditures due to legal or regulatory provisions. These funds require minimal transfers from the General Fund and are primarily funded by federal and state categorical funds, fees, and grants. Examples of these funds are the Food Services Fund and the Community Education Fund.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than those dedicated to the General Fund) that are legally restricted to expenditures for specific purposes. Special Revenue Funds include state/federal grant funds, Children's Services Act, and the Tourism Fund.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges. Debt service expenditures are funded by transfers from the General Fund and other sources.
- The **Capital Improvement Funds** account for financial resources used for the acquisition, construction or maintenance of capital facilities and consist of the General Government Capital Improvement Fund, the School Division Capital Improvement Fund, and the Water Resources Capital Improvement Fund. Funding for capital projects is derived from various sources such as borrowed funds, transfers from the General Fund and School Fund, and other federal, state, and local revenues.

## **FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS)**

These funds account for assets held by the County in a trustee or custodial capacity on behalf of others. Fiduciary Funds include non-expendable trust funds, such as the McIntire Trust Fund, held by the government under the terms of a formal trust agreement; and agency funds, such as the Natural Heritage Committee Fund, which are used to account for assets that the County holds for others in an agency (custodial) capacity. These funds are reported in the Comprehensive Annual Financial Report but are not included in the budget document.

## **PROPRIETARY FUNDS**

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Internal Service Funds.

## **WHICH FUNDS ARE INCLUDED IN THIS BUDGET DOCUMENT?**

The County's operating budget document primarily addresses budgets for general government operations and of the General Fund, along with a summary of the debt service and capital improvement funds. The operating budget document includes several special revenue funds and other funds that receive transfers from the operating budget, including the Tourism Fund, the Bright Stars Fund, and the Children's Services Act (CSA) Fund. The County's capital budget is also included in the document. An itemized and complete financial balance sheet for the County as well as a comprehensive statement of revenue disbursements, liabilities, reserves, and surplus or deficit of all funds subject to appropriation are contained in the Comprehensive Annual Financial Report, published separately by the Department of Finance & Budget. Other special revenue funds, internal service funds, and trust and agency funds are summarized in the County's annual financial report.

The details of the School Division Operations and School Special Revenue Funds budgets are not included in this document since the School Division produces its own document which describes these programs. Copies of the School Budget document are available from the County Superintendent of Schools and the information is also available online on the County's website, [albemarle.org](http://albemarle.org).

## **BASIS OF BUDGETING & ACCOUNTING**

Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governmental units.

**Governmental Funds** utilize the modified accrual basis of accounting and budgeting, under which revenues and related assets are recorded when measurable and available to finance operations during the year; expenditures, other than compensated absences and interest on long-term debt, are recorded as the related fund liabilities are incurred.

Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectable amounts. Taxes collected during the year and taxes due on June 30, collected within 45 days after that date, are recognized as revenue. (Property taxes not collected within 45 days after year-end are reflected as deferred revenues). Sales and utility taxes, which are collected by the State or utilities and subsequently remitted to the County, are recognized as revenues and receivables upon collection by the State or utility, which is generally 30 to 60 days preceding receipt by the County. Licenses, permits, fines, and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state, and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific



expenditure. Revenues from general purpose grants, such as entitlement programs, are recognized in the period to which the grant applies.

Compensated absences are recorded as a general long-term obligation when incurred and recorded as an expenditure of the appropriate fund when paid. Interest on general long-term debt is recognized when due except for the amount due on July 1, which is accrued.

# FINANCIAL MANAGEMENT POLICIES

## STATEMENT OF PURPOSE

The County of Albemarle has a responsibility to its taxpayers to account for public funds, to manage its finances wisely, and to allocate its resources efficiently, effectively, and equitably, in order to provide the services desired by the public. The primary objective of establishing Financial Management Policies is to provide a framework wherein sound financial decisions may be made for the long-term betterment and stability of Albemarle County. These financial policies also provide guidelines and goals to guide the short- and long-term financial practices of Albemarle County.

## POLICY GOALS

A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. An effective fiscal policy should:

- Insulate the County from fiscal crises;
- Enhance the County's ability to obtain short-term and long-term financial credit by helping to achieve the highest credit rating and bond rating possible;
- Promote long-term financial stability by establishing clear and consistent guidelines;
- Provide the total financial picture of the County rather than concentrating on single issue areas;
- Provide a link between long-range financial planning and current operations; and
- Provide a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

## OPERATING BUDGET POLICIES

The annual budget will be prepared consistent with guidelines established by the Government Finance Officers Association (GFOA) and in accordance with the principles of priority-based budgeting.

The budget must be structured so that the Board and the public can understand the relationship between revenues, expenditures and the achievement of service objectives.

The goal of the County is to fund all recurring expenditures with recurring revenues and to use non-recurring revenues for non-recurring expenses.

The County will develop and annually update a long-range five-year Financial Plan. The Financial Plan will include a review of revenue trends and expenditures from the prior years' projections of revenues and expenditures, as well as future costs and the financing of capital improvements and other projects that are included in the capital budget.

When revenue shortfalls are anticipated in a fiscal year, spending during that fiscal year must be reduced sufficiently to offset the projected revenue shortfalls.

The County will prepare the capital improvement budget in conjunction with the development of the operating budget in order to assure that the estimated costs and future impact of a capital project on the operating budget will be considered prior to its inclusion in the Capital Improvement Plan (CIP).

The County shares 60% of the increase or decrease in available shared local tax revenues with the School Board. Available shared local tax revenues are additional or reduced tax revenues that can be used for County and School

Division operations after subtracting any increases and adding any decreases in debt service, capital improvement program funding, City of Charlottesville revenue sharing, tax revenues that are dedicated to specific expenditures, tax relief for the elderly and disabled, tax refunds, Economic Development-related performance agreements, and any shared reserves for contingencies. This guideline may be reviewed annually.

The operating budget preparation process is conducted to allow decisions to be made regarding anticipated resource levels and expenditure requirements for the levels and types of services to be provided in the upcoming fiscal year. The following budget procedures will ensure the orderly and equitable appropriation of those resources:

The General Government operating budget requests are initiated at the department level within target guidelines set by the County Executive. Priorities of resource allocation of divisions within a department are managed at the department level. In formulating budget requests, priority will be given to maintaining the current level of services to the extent possible. New services will be funded through the identification of new resources or the reallocation of existing resources.

Proposed program expansions above existing service levels must be submitted as a budget initiative requiring detailed justification. Every proposed program expansion will be scrutinized based on its relationship to the health, safety and welfare of the community, among other factors, and will include analysis of long-term fiscal impacts.

Proposed new programs must also be submitted as budget initiatives requiring detailed justification. New programs will be evaluated on the same basis as program expansions, to include analysis of long-term fiscal impacts.

Performance measurement and productivity indicators will be integrated into the budget process as appropriate.

The General Government operating budget is approved and appropriated by the County Board of Supervisors. Each year the County Board of Supervisor's annual resolution of appropriations dictates the level of appropriation authority for all funds. Total expenditures cannot exceed total appropriations of any department within the General Fund. Changes to the approved operating budget during the fiscal year can be accomplished in any of the following ways:

Transfers between divisions and non-salary line-item expenditures within General Government departments are approved by the heads of the departments.

Transfers between expenditure accounts in different departments are approved by the Board of Supervisors or, if specifically delegated by the Board of Supervisors, by the County Executive

Encumbered funds for active operational purchase orders will be carried forward into the next fiscal year subject to the approval of the Board of Supervisors.

The Board of Supervisors appropriates School Division funding in accordance with Virginia Code § 22.1-115.

The Board of Supervisors will adopt the operating budget no later than May 5, or at the first regular Board of Supervisor's meeting in May, and will appropriate the budget no later than the first Board meeting in June.

## CAPITAL BUDGET AND ASSET POLICIES

The County will approve a one year capital budget in accordance with the Capital Improvement Program. All unspent and unencumbered appropriations allocated for capital projects shall be re-appropriated for completion of the projects if needed and as deemed appropriate.

The Board of Supervisors will obtain feedback from the Capital Advisory Committee. The Board of Supervisors will also obtain feedback from the Planning Commission for the multi-year Capital Improvement Program consistent with identified needs in the adopted Comprehensive Plan and any Capital Facilities plans.

The County will coordinate the development of the capital budget with the development of the operating budget so that future operating costs, including annual debt service associated with new capital projects, will be projected and included in operating budget forecasts.

Emphasis will continue to be placed upon a viable level of "pay-as-you-go" capital construction to fulfill needs in a Board-approved Capital Improvements Program.

The County believes in funding an appropriate portion of its capital improvements on a cash basis to provide budgetary flexibility, to support those capital expenses not eligible for debt financing, and to reflect useful life considerations. The County's goal is that the budgeted net transfer to Capital after debt service would be 3% of General Fund Revenues.

Financing plans for the five-year capital program will be developed based upon a five-year forecast of revenues and expenditures.

The County maintains a capital facilities inventory and estimates remaining useful life and replacement costs.

Upon completion of any capital project, remaining appropriated funds in that project will be returned to an unassigned capital project fund. Any transfer of remaining funds from one appropriation category to another must be approved by the Board of Supervisors, or if authorized by the Board of Supervisors, by the County Executive.

The County collaborates with the School Board regarding the development and coordination of the County's Capital Improvement Program. Collaboration includes the following: a) planning for required capital improvements; b) debt ratio targets; and c) debt issuance schedules.

The County will maintain a system for maintenance, replacement, and enhancement of the County's and School Division's physical plant. This system will protect the County's capital investment and minimize future maintenance and replacement costs:

- The operating budget will provide for minor and preventive maintenance;
- Within the Capital Improvement Program, the County will maintain a capital plant and equipment maintenance/replacement schedule, which will provide a five-year estimate of the funds necessary to provide for the structural, site, major mechanical/electrical rehabilitation or replacement of the County's and School Division's plant requiring a total expenditure of \$20,000 or more per project with a useful life of five years or more.
- The County's goal is to maintain a proper ratio of equity to loan funding, as recommended by the County's Financial Advisor, for the maintenance/repair and replacement capital improvements that are financed. The County's desire is to fund the majority of capital maintenance expenses that have an estimated useful life of less than seven years with current revenue.

**DEBT POLICIES**

The County will not fund current operations from the proceeds of borrowed funds.

To the extent feasible, any year that the debt service payment falls below its current level, those savings may be used to fund one-time capital needs.

The County's debt offering documents will provide full and complete public disclosure of financial condition and operating results and other pertinent credit information in compliance with municipal finance industry standards for similar issues.

Recognizing the importance of long-term financial obligations to its overall financial condition, the County will set target debt ratios, which will be calculated annually and included in the annual review of fiscal trends:

- Total long-term obligations as a percentage of the estimated market value of taxable property should not exceed 2%; and
- The ratio of debt service expenditures to General Fund and School Fund revenues, less General Fund transfers to the School Fund, should not exceed 10%

The County intends to maintain a 10-year payout ratio at or above 60% at the end of each adopted five-year CIP for tax-supported debt and lease payments. When the County finances capital improvements or other projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects.

The County will not entertain the use of derivatives as a method of financing debt unless and until such time as the Board of Supervisors adopts a specific derivatives-related policy.

**REVENUE POLICIES**

Re-assessment of real property will be made every year and will be performed in accordance with Generally Accepted Appraisal Practices and guidelines established by the International Association of Assessing Officers (IAAO).

The County will maintain sound appraisal procedures to keep property values current. The County's goal is to achieve an annual assessment to sales ratio of at least 95% under current real estate market conditions, when the January 1st assessment is compared to sales in the succeeding calendar year.

The County will maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one revenue year.

The County will project its annual revenues and generate its five year forecasts by using an objective, analytical process that is consistent with Government Finance Officers Association (GFOA) best practices.

The County will monitor all taxes to ensure that they are equitably administered and that collections are timely and accurate.

The County will follow an aggressive policy of collecting tax revenues. The annual level of collected current property taxes should be at least 96%, unless caused by conditions beyond the County's control.

To the extent possible, the County shall attempt to decrease its dependency on real estate taxes to finance the County's operating budget.

The County will, where possible, institute user fees and charges for specialized County programs and services based on benefits, and/or privileges granted by the County or based on the cost of a particular service. Rates will be established to recover operational as well as capital or debt service costs and considering the equitable access to services.

The County will regularly (at least every three (3) years) review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

The County will identify all inter-governmental aid funding possibilities. However, before applying for or accepting either state or federal funding, the County will assess the merits of the program as if it were to be funded with local dollars. No grant will be accepted that will incur management and reporting costs greater than the grant and the County will work with Grantees to fully offset administrative costs when possible.

Local tax dollars will not be used to make up for losses of inter-governmental aid without first reviewing the program and its merits as a budgetary increment.

The County will attempt to recover all allowable costs – direct and indirect – associated with the administration and implementation of programs funded through inter-governmental aid. In the case of state and federally mandated programs, the County will attempt to obtain full funding for the service from the governmental entity requiring that the service be provided.

## **INVESTMENT POLICIES**

The County will invest County revenue in accordance with the County's Investment Policy Document, which is overseen by a staff investment committee, to maximize the rate of return while maintaining a low level of risk. The County will invest in conformance with the Virginia Security for Public Deposits Act and all other applicable laws and regulations.

The County will conduct an analysis of cash flow needs at least on an annual basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

The Chief Financial Officer shall maintain a system of internal controls for investments, which shall be documented in writing and subject to review by the County's independent auditor.

Contractual consolidated banking services will be reviewed regularly and procured in accordance with the Virginia Public Procurement Act.

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES**

The County will establish and maintain a high standard of internal controls and accounting practices in conformance with the Uniform Financial Reporting Manual of Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board.

Regular quarterly financial statements and annual financial reports will present a summary of financial activity by governmental funds.

An independent firm of certified public accountants will perform an annual financial and compliance audit according to generally accepted auditing standards; Government Auditing Standards issued by the Comptroller General of the United States; and Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The County will maintain an audit committee comprised of the County Executive, or designee, the Superintendent of Schools, or designee, the Chief Financial Officer, two Board of Supervisors members and one School Board member. The committee's responsibility will be to review the financial statements and results of the independent audit and to communicate those results to the Board of Supervisors.

The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

The County will provide the Board of Supervisors with quarterly General Fund and School Fund financial reports to include budget-to-actual comparisons for the current year, a report of transfers authorized by the County Executive, grant activity, and updated revenue and expenditure projections in the third quarterly report.

### **FUND BALANCE OR RESERVE POLICIES**

The fund balance is built over years from savings to provide the County with working capital to enable it to finance unforeseen emergencies without borrowing.

The County will maintain a fund balance for cash liquidity purposes that will provide sufficient cash flow to minimize the possibility of short-term tax anticipation borrowing.

The County does not intend, as a common practice, to use General Fund equity (unassigned fund balance) to finance current operations. If circumstances require the use of the unassigned fund balance that causes the balance to fall to a point below the 10% target level, the County will develop a plan during the annual budget adoption process to replenish the unrestricted fund balance to the 10% target level over a period of not more than three (3) years.

At the close of each fiscal year, the unassigned General Fund fund balance, plus the committed fund balance available for fiscal cash liquidity purposes, should be equal to no less than 10% of the County's total operating revenues, which includes the General Fund plus the School Fund.

In addition to maintaining the 10% target level as described above, at the close of each fiscal year, a target amount equal to 1% of the County's General Fund revenues shall be reserved as an unassigned Budget Stabilization Reserve. The Budget Stabilization Reserve may be used from time to time as necessary to meet unanticipated one-time emergencies and unanticipated expenditures required to pay operating costs necessary to maintain the quality or level of current services or to smooth/offset revenue fluctuations occurring within a fiscal year.

The County should contribute to Capital Reserve periodically to provide flexibility in meeting debt service and capital requirements and to mitigate tax rate increases related to future capital projects.

The Board of Supervisors may appropriate funds in excess of the unassigned 10% General Fund fund balance policy level and the 1% Budget Stabilization Reserve to the capital improvement program in support of "pay-as-you-go" funding; or for other one-time uses.

At the close of each fiscal year before the County's audit is complete, all non-appropriated School Operating Fund fund balance will be transferred into the General Fund-School Reserve Fund. The Board of Supervisors will

maintain in the General Fund-School Reserve Fund an amount not greater than 2% of the current year's School Division adopted operating budget. These funds will be available for School Division purposes subject to appropriation by the Board of Supervisors.

The Board of Supervisors will transfer any funds in excess of that 2% to the CIP on an annual basis unless otherwise determined by the Board of Supervisors.

The County will also establish targeted fund balances for other County funds, such as the Health Care Fund and the Children's Services Act Fund (CSA), to meet cash flow needs and to address unexpected expenditure or revenue shortfalls.

### **GRANTS POLICIES**

The County shall seek to obtain grants that are consistent with County priorities. The County will review and update the Grants Administrative Policy on a regular basis, and departments shall follow the procedures contained therein.

*Policies Adopted: October 5, 1994 Amended: October 11, 2000; August 1, 2012; March 13, 2013; September 6, 2017, November 1, 2017, and January 6, 2021*





# Fiscal Year 2022 Budget Calendar

Dates and times are subject to change depending on unforeseen circumstances. Please contact [communications@albemarle.org](mailto:communications@albemarle.org) with any questions and follow Albemarle County social media for any changes.

## February 2021

- |    |  |         |         |
|----|--|---------|---------|
| 18 | School Superintendent presents budget request to School Board            | 6:30 pm | Virtual |
| 24 | County Executive presents Recommended Budget to the Board of Supervisors | 12–1 pm | Virtual |

## March 2021

- |    |   |         |         |
|----|---|---------|---------|
| 03 | Public Hearing on County Executive’s Recommended Budget                               | 6 pm    | Virtual |
| 10 | Work Session #1 - Revenue and expenditure overviews, General Government               | 3–6 pm  | Virtual |
| 11 | School Board adopts School Division budget request                                    | 6:30 pm | Virtual |
| 15 | Work Session #2 - School Division, Capital Improvement Plan                           | 3–6 pm  | Virtual |
| 18 | Work Session #3 - Finalize tax rate for advertisement, Board approves Proposed Budget | 3–6 pm  | Virtual |
| 22 | Work Session #4 - Transportation, Cigarette Tax Reserve, Other Topics TBD             | 3–6 pm  | Virtual |
| 29 | Work Session #5 (if needed)   | 3–6 pm  | Virtual |

## April 2021

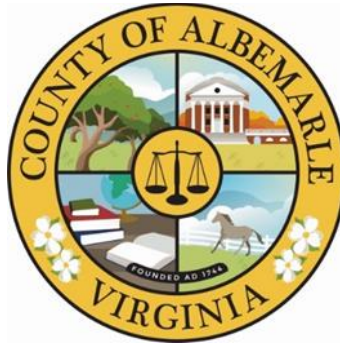
- |    |                             |        |         |
|----|-----------------------------|--------|---------|
| 01 | Work Session #6 (if needed) | 3–6 pm | Virtual |
|----|-----------------------------|--------|---------|

Week Schools Spring Break  
of 5-9

- |    |  |        |         |
|----|--|--------|---------|
| 28 | Public Hearing on the CY 21 tax rate and Board’s Proposed Budget | 6–7 pm | Virtual |
|----|--|--------|---------|

## May 2021

- |    |   |         |         |
|----|---|---------|---------|
| 05 | Board approves FY 22 Budget and sets tax rate | 1 pm    | Virtual |
| 13 | School Board adopts School Division budget    | 6:30 pm | Virtual |



# Budget Summary

• • • • • • • • • • • •

# BUDGET SUMMARY

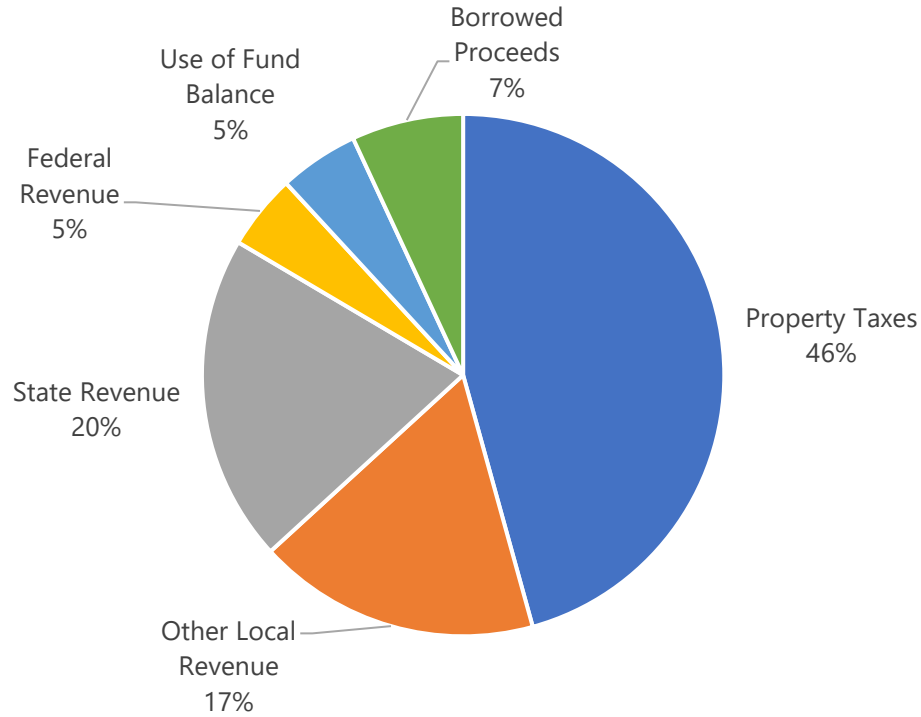
This section of the budget provides summary information about all funds included in the County's Total Budget. These funds were adopted by the Board on May 5, 2021:

- General Fund
- Other Funds (General Government)
- School Fund
- Special Revenue Funds (School Division)
- Capital Projects Funds
- Debt Service Funds

Details for these funds can be found throughout this document. Additional information on the School Fund and School Special Revenue Funds are contained in separate documents published by the School Division.

# TOTAL COUNTY REVENUES

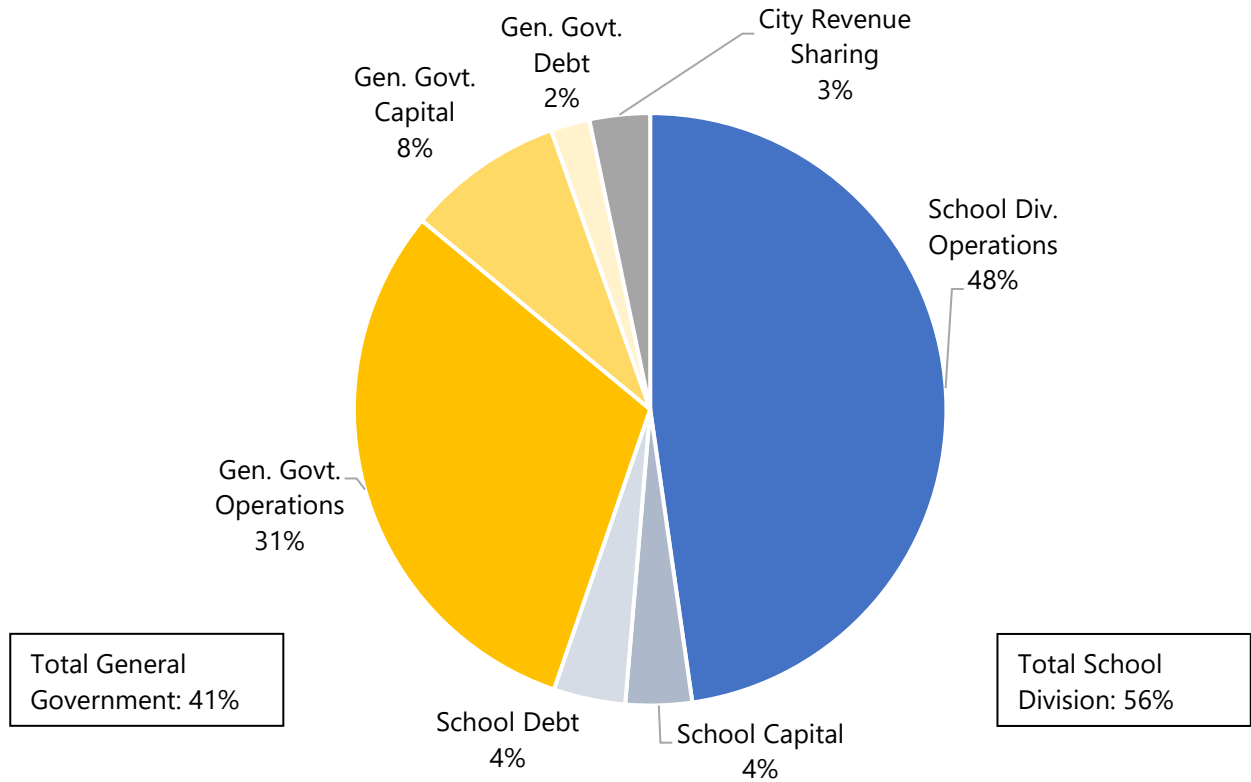
**FY 22 Adopted Revenues**  
**\$467,488,588**



	FY 20 ACTUAL	FY 21 ADOPTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Property Taxes	\$204,574,224	\$200,997,702	\$213,660,617	\$213,660,617	\$213,660,617	\$12,662,915	6.3%
Other Local Revenue	80,901,061	73,625,487	81,790,438	81,790,438	81,809,414	\$8,183,927	11.1%
State Revenue	86,895,340	87,453,201	93,497,481	93,497,481	94,842,954	\$7,389,753	8.4%
Federal Revenue	20,005,198	21,741,686	21,743,629	21,743,629	21,743,629	\$1,943	0.0%
Use of Fund Balance	0	3,553,285	23,018,636	23,018,636	23,071,691	\$19,518,406	549.3%
Borrowed Proceeds	1,280,000	9,600,524	32,360,283	32,360,283	32,360,283	\$22,759,759	237.1%
<b>Total - All Funds</b>	<b>\$393,655,822</b>	<b>\$396,971,885</b>	<b>\$466,071,084</b>	<b>\$466,071,084</b>	<b>\$467,488,588</b>	<b>\$70,516,703</b>	<b>17.8%</b>

# TOTAL COUNTY EXPENDITURES

## FY 22 Adopted Expenditures \$467,488,588

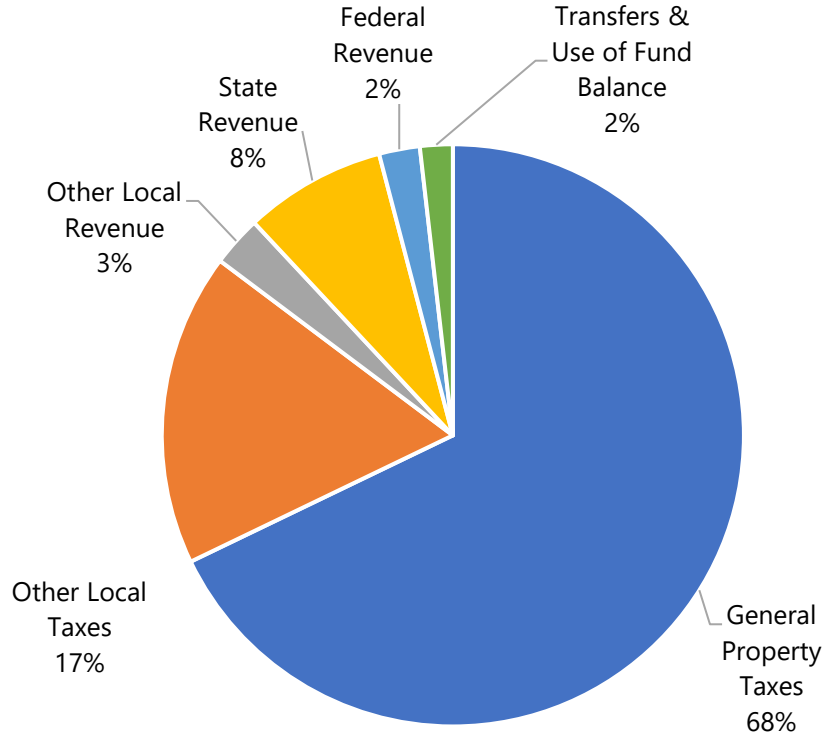


	FY 20 ACTUAL	FY 21 ADOPTED	FY 22 REQUEST	FY 22 RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>							
General Govt Operations	\$110,393,278	\$114,264,931	\$121,631,614	\$119,890,336	\$120,240,336	\$5,975,405	5.2%
Other Gen Govt Funds	20,244,867	19,664,539	23,774,285	23,774,285	23,424,285	\$3,759,746	19.1%
General Govt Debt Service	9,203,562	8,850,697	9,971,049	9,971,049	9,971,049	\$1,120,352	12.7%
<b>Subtotal, Gen Govt</b>	<b>139,841,706</b>	<b>142,780,167</b>	<b>155,376,948</b>	<b>153,635,670</b>	<b>153,635,670</b>	<b>\$10,855,503</b>	<b>7.6%</b>
School Div Operations	185,559,956	190,193,656	202,598,887	202,598,887	203,927,935	\$13,734,279	7.2%
School Special Revenue	16,994,418	17,432,592	19,197,480	19,197,480	19,179,593	\$1,747,001	10.0%
School Debt Service	14,223,569	13,788,312	18,331,729	18,331,729	18,331,729	\$4,543,417	33.0%
<b>Subtotal, Schools</b>	<b>216,777,943</b>	<b>221,414,560</b>	<b>240,128,096</b>	<b>240,128,096</b>	<b>241,439,257</b>	<b>\$20,024,697</b>	<b>9.0%</b>
<b>Subtotal - Operating</b>	<b>\$356,619,650</b>	<b>\$364,194,727</b>	<b>\$395,505,044</b>	<b>\$393,763,766</b>	<b>\$395,074,927</b>	<b>\$30,880,200</b>	<b>8.5%</b>
General Government Capital	14,186,455	8,650,845	39,959,908	39,959,908	40,066,251	\$31,415,406	363.1%
School Division Capital	16,112,626	9,537,000	16,935,576	16,935,576	16,935,576	\$7,398,576	77.6%
<b>Subtotal - Capital</b>	<b>\$30,299,081</b>	<b>\$18,187,845</b>	<b>\$56,895,484</b>	<b>\$56,895,484</b>	<b>\$57,001,827</b>	<b>\$38,813,982</b>	<b>213.4%</b>
Revenue Sharing	14,199,607	14,589,313	15,411,834	15,411,834	15,411,834	\$822,521	5.6%
<b>Total - All Funds</b>	<b>\$401,118,338</b>	<b>\$396,971,885</b>	<b>\$467,812,362</b>	<b>\$466,071,084</b>	<b>\$467,488,588</b>	<b>\$70,516,703</b>	<b>17.8%</b>

Totals are net of transfers.

# GENERAL FUND REVENUES

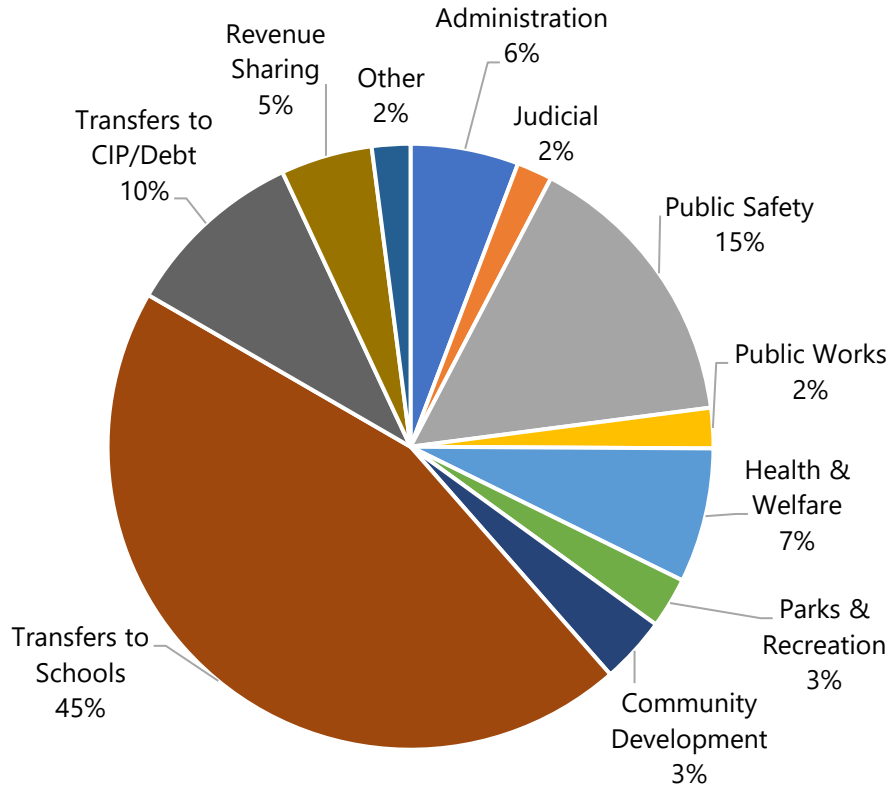
**FY 22 Adopted Revenues**  
**\$314,875,074**



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Revenues</b>								
Local Revenue								
Gen. Property Taxes	\$204,574,224	\$200,997,702	\$209,701,988	\$213,660,617	\$213,660,617	\$213,660,617	\$12,662,915	6.3%
Other Local Taxes	57,292,331	52,850,529	53,637,693	54,744,221	54,744,221	54,744,221	\$1,893,692	3.6%
Other Local Revenue	9,289,136	9,190,425	7,822,010	8,816,114	8,816,114	8,816,114	(\$374,311)	-4.1%
SUBTOTAL	\$271,155,690	\$263,038,656	\$271,161,691	\$277,220,952	\$277,220,952	\$277,220,952	\$14,182,296	5.4%
State Revenue	24,371,427	24,753,797	24,398,664	24,802,726	24,802,726	24,802,726	\$48,929	0.2%
Federal Revenue	7,218,272	7,041,656	7,042,560	7,135,311	7,135,311	7,135,311	\$93,655	1.3%
Transfers	2,882,261	3,120,169	2,907,786	2,780,227	2,780,227	2,780,227	(\$339,942)	-10.9%
Use of Fund Balance	0	2,439,973	9,918,067	2,935,858	2,935,858	2,935,858	\$495,885	20.3%
SUBTOTAL	\$34,471,960	\$37,355,595	\$44,267,077	\$37,654,122	\$37,654,122	\$37,654,122	\$298,527	0.8%
<b>Total General Fund</b>	<b>\$305,627,650</b>	<b>\$300,394,251</b>	<b>\$315,428,768</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>

# GENERAL FUND EXPENDITURES

**FY 22 Adopted Expenditures**  
**\$314,875,074**

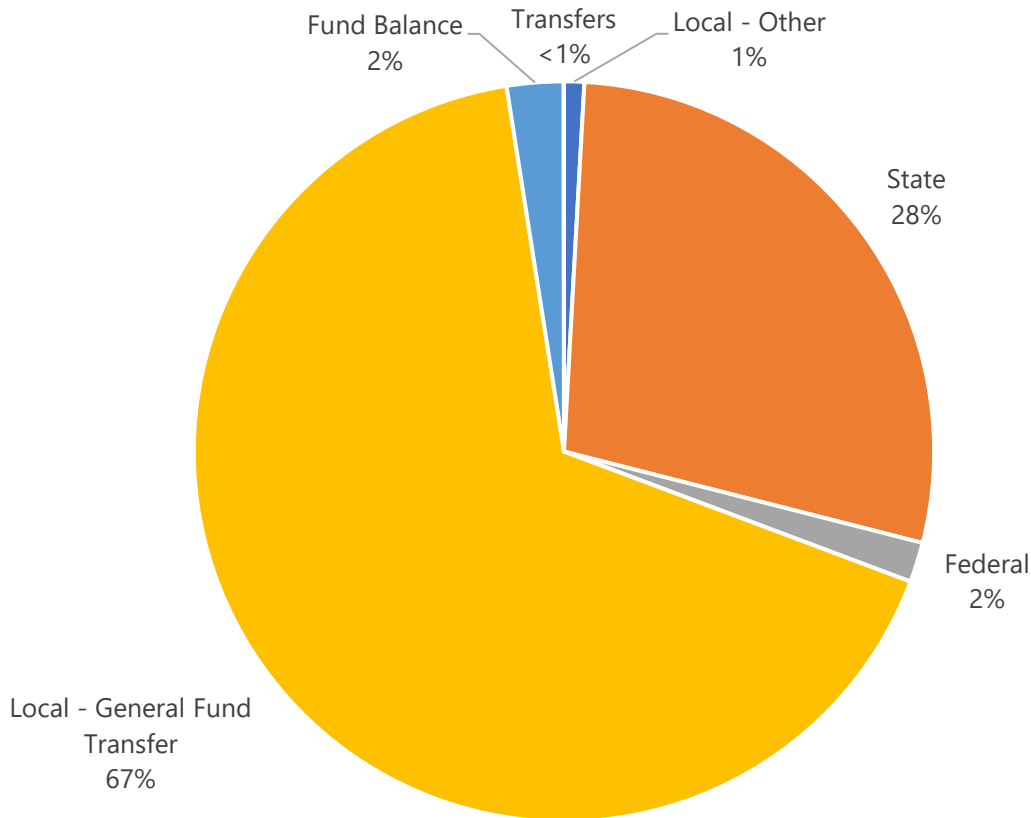


	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Administration	\$16,450,433	\$16,589,729	\$18,047,710	\$18,626,177	\$18,538,382	\$18,188,382	\$1,598,653	9.6%
Judicial	5,745,335	5,917,819	5,566,533	5,974,148	5,958,384	5,958,384	\$40,565	0.7%
Public Safety	45,443,392	46,670,808	39,252,212	48,224,749	48,073,990	48,073,990	\$1,403,182	3.0%
Public Works	5,935,792	6,499,765	8,136,844	6,840,246	6,778,772	6,778,772	\$279,007	4.3%
Health & Welfare	20,988,484	21,793,410	22,331,400	22,908,789	22,529,058	22,620,823	\$827,413	3.8%
Parks, Recreation & Culture	8,955,328	8,573,583	8,325,225	8,603,856	8,521,456	8,521,456	(\$52,127)	-0.6%
Community Development	11,354,717	11,465,506	11,545,232	11,692,484	11,288,369	11,196,604	(\$268,902)	-2.3%
Subtotal	\$114,873,479	\$117,510,620	\$113,205,156	\$122,870,449	\$121,688,411	\$121,338,411	\$3,827,791	3.3%
Revenue Sharing	\$14,199,607	\$14,589,313	\$14,589,313	\$15,411,834	\$15,411,834	\$15,411,834	\$822,521	5.6%
Transfers to Schools	138,200,512	134,184,078	134,184,078	141,108,965	141,108,965	141,108,965	\$6,924,887	5.2%
Transfers to Capital and Debt	35,776,239	30,142,066	30,142,066	30,547,608	30,547,608	30,547,608	\$405,542	1.3%
Other Uses of Funds	3,856,595	3,968,174	12,871,998	6,118,256	6,118,256	6,468,256	\$2,500,082	63.0%
Subtotal	\$192,032,953	\$182,883,631	\$191,787,455	\$193,186,663	\$193,186,663	\$193,536,663	\$10,653,032	5.8%
<b>Total General Fund</b>	<b>\$306,906,432</b>	<b>\$300,394,251</b>	<b>\$304,992,611</b>	<b>\$316,057,112</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>



# SCHOOL FUND REVENUES

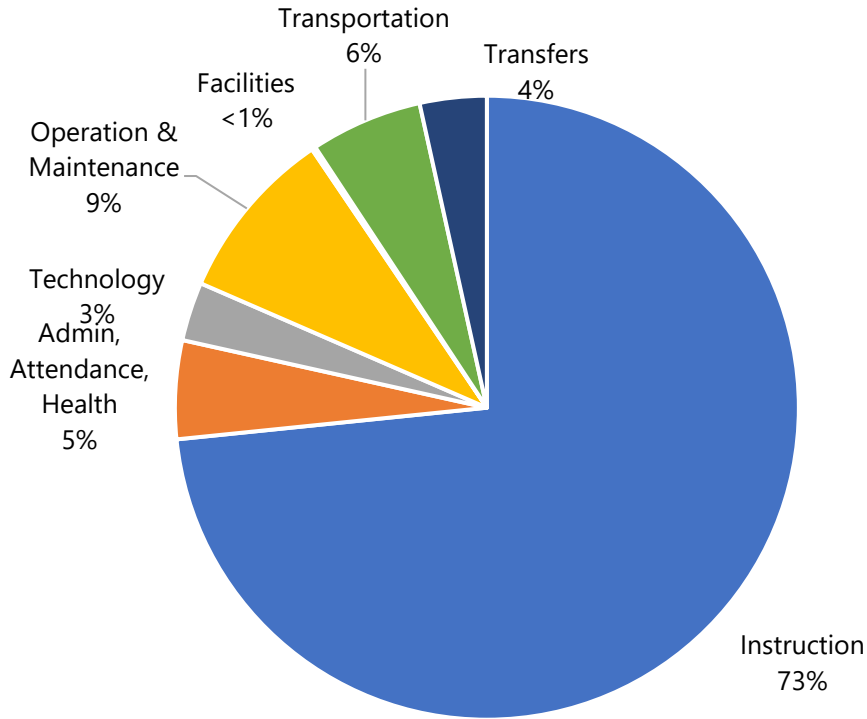
## FY 22 Adopted Revenues \$211,246,077



	FY 20 ACTUAL	FY 21 ADOPTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>School Fund</b>						
Local - Other	\$1,904,372	\$2,046,896	\$1,841,681	\$1,860,657	(\$186,239)	-9.1%
State	51,723,143	52,771,310	57,999,706	59,345,179	\$6,573,869	12.5%
Federal	3,075,008	3,682,761	3,682,761	3,682,761	\$0	0.0%
General Fund Transfer	138,200,512	134,184,078	141,108,965	141,108,965	\$6,924,887	5.2%
Fund Balance	0	1,028,600	5,221,040	5,221,040	\$4,192,440	407.6%
Transfers	312,500	27,475	27,475	27,475	\$0	0.0%
<b>Total School Fund</b>	<b>\$195,215,535</b>	<b>\$193,741,120</b>	<b>\$209,881,628</b>	<b>\$211,246,077</b>	<b>\$17,504,957</b>	<b>9.0%</b>

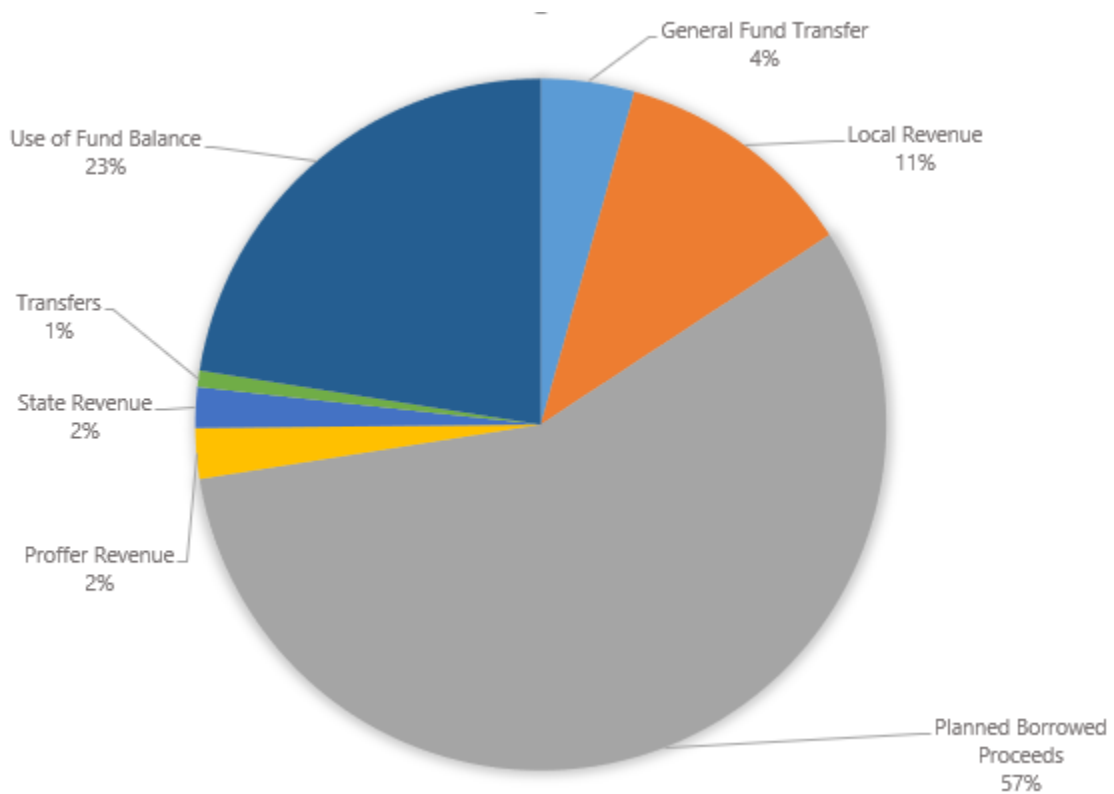
# SCHOOL FUND EXPENDITURES

**FY 22 Adopted Expenditures**  
**\$211,246,077**



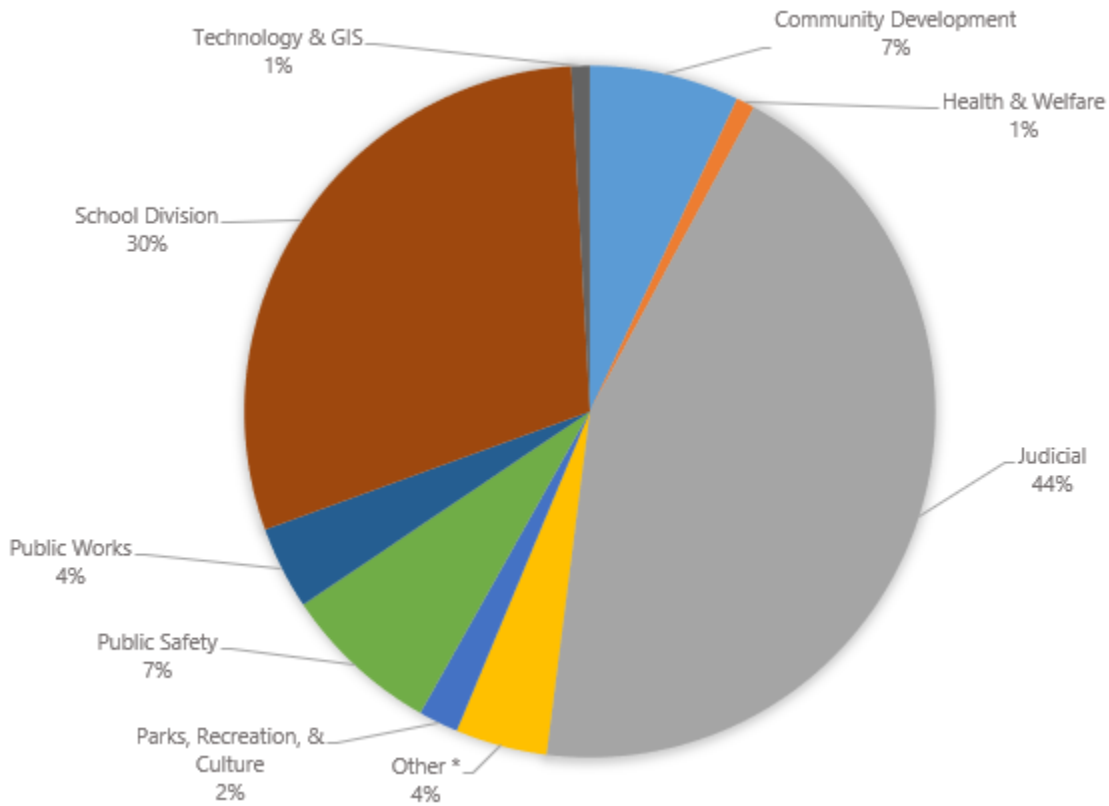
	FY 20 ACTUAL	FY 21 ADOPTED	FY 22 REQUEST	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>School Fund</b>						
Instruction	\$141,142,762	\$146,049,027	\$155,173,177	\$155,015,033	\$8,966,006	6.1%
Admin, Attendance, Health	9,330,765	9,474,546	10,583,799	10,773,095	\$1,298,549	13.7%
Technology	6,221,057	6,116,569	6,371,121	6,433,647	\$317,078	5.2%
Building Services	17,063,698	16,974,868	18,200,018	19,016,035	\$2,041,167	12.0%
Facilities	479,888	477,142	466,642	435,000	(\$42,142)	-8.8%
Transportation	11,321,786	11,101,504	11,804,130	12,255,116	\$1,153,612	10.4%
Transfers	4,659,361	3,547,464	7,282,741	7,318,151	\$3,770,687	106.3%
<b>Total School Fund</b>	<b>\$190,219,317</b>	<b>\$193,741,120</b>	<b>\$209,881,628</b>	<b>\$211,246,077</b>	<b>\$17,504,957</b>	<b>9.0%</b>

# CAPITAL BUDGET REVENUES



<b>Capital Budget Revenues</b>		<b>FY 22</b>
<i>(net of transfers)</i>		
General Fund Transfer	\$	2,494,417
Local Revenue	\$	6,497,835
Planned Borrowed Proceeds	\$	32,360,283
Proffer Revenue	\$	1,346,806
State Revenue	\$	1,082,500
Transfers	\$	436,934
Use of Fund Balance	\$	12,834,912
<b>Total CIP Revenues</b>	<b>\$</b>	<b>57,053,687</b>

# CAPITAL BUDGET EXPENDITURES



Capital Budget Expenditures (net of transfers)	FY 22
Community Development	\$ 4,000,000
Health & Welfare	\$ 500,000
Judicial	\$ 25,171,089
Other *	\$ 2,449,583
Parks, Recreation, & Culture	\$ 1,066,108
Public Safety	\$ 4,223,357
Public Works	\$ 2,217,041
School Division	\$ 16,935,576
Technology & GIS	\$ 490,932
<b>Total CIP Expenditures</b>	<b>\$ 57,053,687</b>

*\*Project management, administrative services, and cost of issuance associated with Bond Issuances are included in the Other category.*

# CONSOLIDATED FUNDS STATEMENT

	General Fund	Capital Improvement Funds	Debt Service Funds	Special Revenue Funds	School Operating Fund	Education Special Revenue Funds	Total - All Funds
Projected Available Beginning Fund Balances - 07/01/2021	\$55,650,046	\$66,437,775	\$0	\$4,714,540	\$0	\$6,656,634	\$133,458,995
<b>Revenue:</b>							
Property Taxes	\$ 213,660,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,660,617
Other Local Taxes	54,744,221	-	-	1,054,914	-	-	55,799,135
Permits & Fees	2,500,136	-	-	154,385	-	29,400	2,683,921
Fines & Forfeitures	271,573	-	-	-	-	-	271,573
Use of Money & Property	1,226,107	95,000	-	129,776	370,597	60,150	1,881,630
Charges for Services	3,773,259	-	-	874,955	213,000	6,285,779	11,146,993
Miscellaneous	211,898	1,346,806	-	102,000	490,000	226,500	2,377,204
Recovered Costs	651,765	6,402,835	-	374,505	219,446	-	7,648,551
Revenue from the Commonwealth	24,802,726	1,082,500	378,423	7,738,271	59,345,179	1,495,855	94,842,954
Revenue from the Federal Govt.	7,135,311	-	79,390	4,744,661	3,682,761	6,101,506	21,743,629
Loan Proceeds	-	32,360,283	-	-	-	-	32,360,283
Other Funding Sources	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 308,977,613</b>	<b>\$ 41,287,424</b>	<b>\$ 457,813</b>	<b>\$ 15,173,467</b>	<b>\$ 64,320,983</b>	<b>\$ 14,199,190</b>	<b>\$ 444,416,490</b>
Transfers from Other Funds	\$ 2,961,603	\$ 14,991,646	\$ 27,844,965	\$ 9,178,021	146,925,094	\$ 5,007,878	\$ 206,909,207
<b>TOTAL CURRENT REVENUE AND TRANSFERS</b>	<b>\$ 311,939,216</b>	<b>\$ 56,279,070</b>	<b>\$ 28,302,778</b>	<b>\$ 24,351,488</b>	<b>\$ 211,246,077</b>	<b>\$ 19,207,068</b>	<b>\$ 651,325,697</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 367,589,262</b>	<b>\$ 122,716,845</b>	<b>\$ 28,302,778</b>	<b>\$ 29,066,028</b>	<b>\$ 211,246,077</b>	<b>\$ 25,863,702</b>	<b>\$ 784,784,692</b>
<b>Expenditures:</b>							
Administration	\$ 17,406,356	\$ 942,709	\$ -	\$ 775,355	\$ -	\$ -	\$ 19,124,420
Judicial	5,783,060	25,171,089	-	-	-	-	30,954,149
Public Safety	47,072,630	4,223,357	-	1,800,752	-	-	53,096,739
Public Works	6,863,250	3,528,472	-	1,389,961	-	-	11,781,683
Health and Welfare	19,742,205	500,000	-	15,589,142	-	-	35,831,347
Education	-	16,935,576	-	-	203,927,926	19,179,593	240,043,095
Parks/Recreation/Culture	7,682,440	1,066,108	-	1,823,199	-	-	10,571,747
Community Development	10,983,587	4,000,000	-	2,045,876	-	-	17,029,463
Revenue Sharing	15,411,834	-	-	-	-	-	15,411,834
Contingencies and Refunds	4,706,808	-	-	-	-	-	4,706,808
Debt Service	-	-	28,302,778	-	-	-	28,302,778
Other Non-Departmental	-	634,515	-	-	-	-	634,515
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,652,170</b>	<b>\$ 57,001,826</b>	<b>\$ 28,302,778</b>	<b>\$ 23,424,285</b>	<b>\$ 203,927,926</b>	<b>\$ 19,179,593</b>	<b>\$ 467,488,578</b>
Transfers to Other Funds	\$ 179,222,904	\$ 12,112,155	\$ -	\$ 8,228,126	7,318,151	\$ 27,475	\$ 206,908,811
<b>TOTAL CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 314,875,074</b>	<b>\$ 69,113,981</b>	<b>\$ 28,302,778</b>	<b>\$ 31,652,411</b>	<b>\$ 211,246,077</b>	<b>\$ 19,207,068</b>	<b>\$ 674,397,389</b>
<b>PROJECTED FUND BALANCES -06/30/2021</b>	<b>\$ 52,714,188</b>	<b>\$ 53,602,864</b>	<b>\$ -</b>	<b>\$ (2,586,383)</b>	<b>\$ -</b>	<b>\$ 6,656,634</b>	<b>\$ 110,387,303</b>
<b>TOTAL FUND COMMITMENTS AND FUND BALANCES</b>	<b>\$ 367,589,262</b>	<b>\$ 122,716,845</b>	<b>\$ 28,302,778</b>	<b>\$ 29,066,028</b>	<b>\$ 211,246,077</b>	<b>\$ 25,863,702</b>	<b>\$ 784,784,692</b>
<b>Net Change in Fund Balances:</b>	<b>\$ (2,935,858)</b>	<b>\$ (12,834,911)</b>	<b>\$ -</b>	<b>\$ (7,300,923)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (23,071,692)</b>
Designated for Operations (one-time)	\$ 2,935,858	\$ -	\$ -	\$ 7,300,923	\$ -	\$ -	\$ 10,236,781
Designatd for Operations (recurring)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ 12,834,911	\$ -	\$ -	\$ -	\$ -	\$ 12,834,911

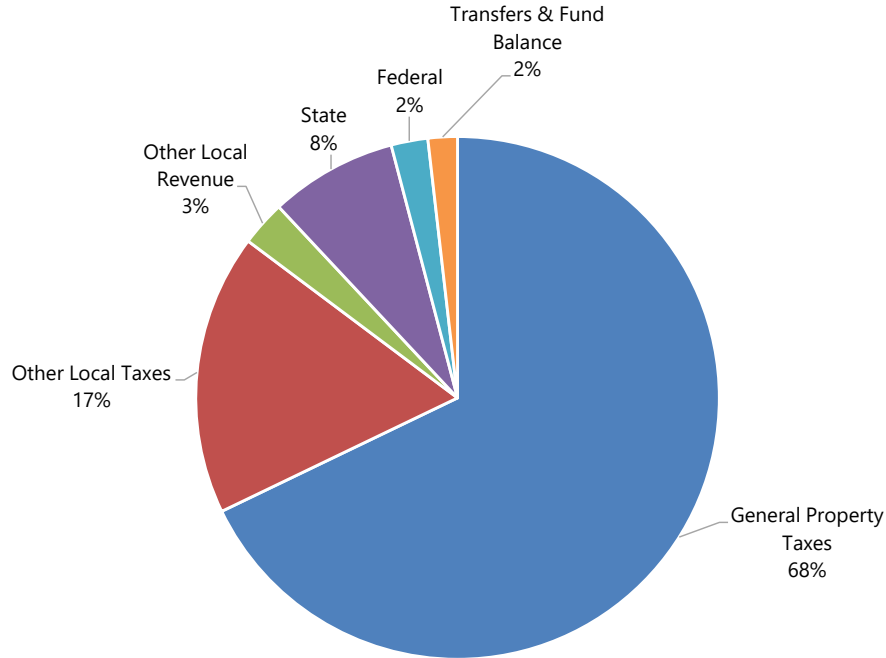
\* Expenditure listed in organizational areas do not include transfers that are budgeted within department operations. For the purpose of this chart, these expenditures are contained in "Transfer to Other Funds"

# Revenues



# GENERAL FUND REVENUES

**FY 22 Adopted  
\$314,875,074**

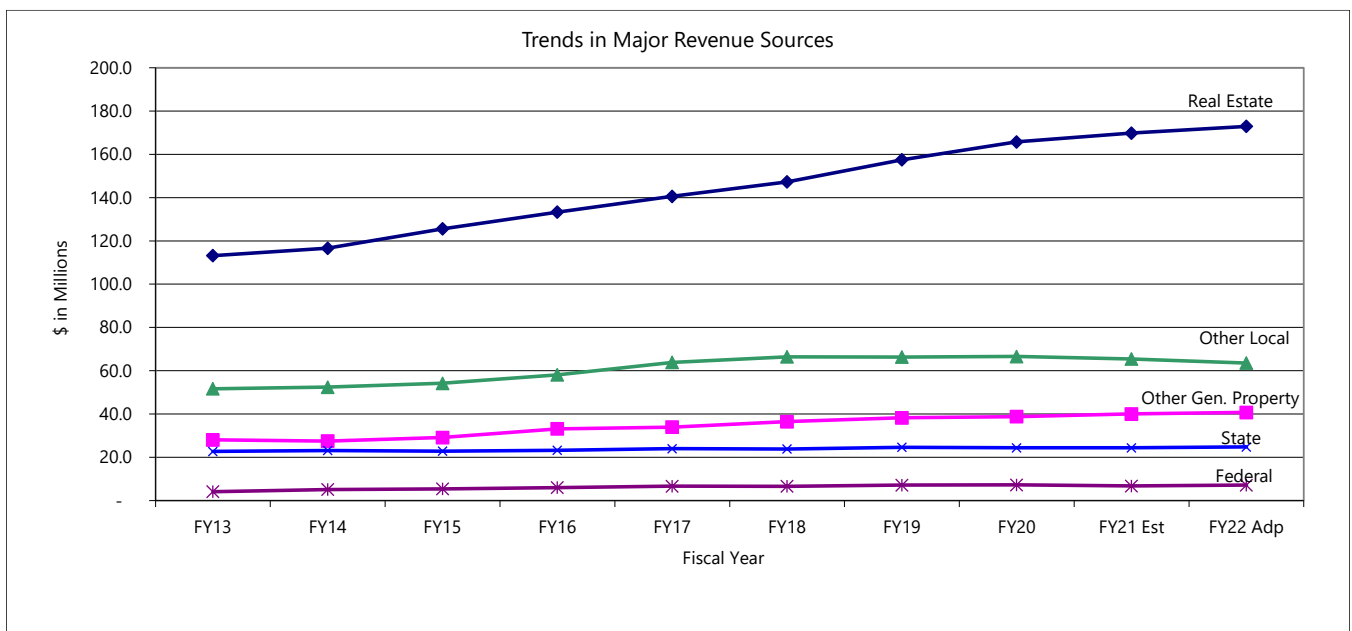


	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
General Property Taxes	\$204,574,224	\$200,997,702	\$209,846,962	\$213,660,617	\$213,660,617	\$213,660,617	\$12,662,915	6.3%
Other Local Taxes	57,292,331	52,850,529	56,939,144	54,744,221	54,744,221	54,744,221	\$1,893,692	3.6%
Permits And Fees	2,755,285	2,359,023	2,679,429	2,589,295	2,589,295	2,500,136	\$141,113	6.0%
Fines And Forfeitures	410,333	429,373	217,252	271,319	271,319	271,573	-\$157,800	-36.8%
Use Of Money And Property	1,749,284	1,782,896	1,249,098	1,226,107	1,226,107	1,226,107	-\$556,789	-31.2%
Charges For Services	3,292,375	3,523,145	2,844,064	3,684,424	3,684,424	3,773,259	\$250,114	7.1%
Miscellaneous	245,093	248,534	450,117	211,898	211,898	211,898	-\$36,636	-14.7%
Recovered Costs	836,765	847,454	1,068,914	833,071	833,071	833,141	-\$14,313	-1.7%
<b>LOCAL REVENUES</b>	<b>\$271,155,690</b>	<b>\$263,038,656</b>	<b>\$275,294,980</b>	<b>\$277,220,952</b>	<b>\$277,220,952</b>	<b>\$277,220,952</b>	<b>\$14,182,296</b>	<b>5.4%</b>
Payments In Lieu Of Taxes-State	161,852	164,220	170,777	170,777	170,777	\$170,777	\$6,557	4.0%
Non-Categorical Aid-State	15,885,339	15,665,477	15,644,898	15,630,424	15,630,424	15,630,424	-\$35,053	-0.2%
Shared Expenses-State	2,242,640	2,257,247	2,519,768	2,391,469	2,391,469	2,391,469	\$134,222	5.9%
Categorical Aid-State	6,081,596	6,666,853	6,061,071	6,610,056	6,610,056	6,610,056	-\$56,797	-0.9%
<b>Subtotal, State</b>	<b>\$24,371,427</b>	<b>\$24,753,797</b>	<b>\$24,396,514</b>	<b>\$24,802,726</b>	<b>\$24,802,726</b>	<b>\$24,802,726</b>	<b>\$48,929</b>	<b>0.2%</b>
Payments In Lieu Of Taxes-Federal	41,674	41,687	42,591	43,528	43,528	43,528	\$1,841	4.4%
Categorical Aid-Federal	7,176,598	6,999,969	6,686,841	7,091,783	7,091,783	7,091,783	\$91,814	1.3%
<b>Subtotal, Federal</b>	<b>\$7,218,272</b>	<b>\$7,041,656</b>	<b>\$6,729,432</b>	<b>\$7,135,311</b>	<b>\$7,135,311</b>	<b>\$7,135,311</b>	<b>\$93,655</b>	<b>1.3%</b>
<b>TOTAL REVENUES</b>	<b>\$302,745,389</b>	<b>\$294,834,109</b>	<b>\$306,420,926</b>	<b>\$309,158,989</b>	<b>\$309,158,989</b>	<b>\$309,158,989</b>	<b>\$14,324,880</b>	<b>4.9%</b>
Transfers	2,882,261	3,120,169	3,048,606	2,780,227	2,780,227	2,780,227	-\$339,942	-10.9%
<b>REVENUES and TRANSFERS</b>	<b>\$305,627,650</b>	<b>\$297,954,278</b>	<b>\$309,469,532</b>	<b>\$311,939,216</b>	<b>\$311,939,216</b>	<b>\$311,939,216</b>	<b>\$13,984,938</b>	<b>4.7%</b>
Use of Fund Balance	0	2,439,973	9,918,067	2,935,858	2,935,858	2,935,858	\$495,885	20.3%
<b>TOTAL REVS, TRANSFERS, FUND B</b>	<b>\$305,627,650</b>	<b>\$300,394,251</b>	<b>\$319,387,599</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>

# REVENUE OVERVIEW

Overall, General Fund revenues, transfers, and use of fund balance are projected to increase \$14.5 million (4.8%) over FY 21 Adopted Budget levels. General property taxes continue to represent the largest source of General Fund revenues and include real and personal property taxes, machinery and tool tax, and public service tax. General property taxes also include revenues from delinquent taxes, penalties, interest, and fees. Additional details regarding general property taxes as well as other County revenues are included in the following pages.

The chart below presents trend data for the County's major General Fund revenue sources for the period of FY 13 – FY 22. Since FY 13, real estate tax receipts grew 53% representing a compounded annual growth rate (CAGR) of 4.8%. Between FY 13 and FY 22, all other sources of revenue, when combined, increased by 2.8% CAGR.





# LOCAL REVENUES

## General Property Taxes

As previously noted, the largest source of local revenues for Albemarle County consists of general property taxes. General property taxes are *ad valorem* taxes based on the assessed value of real and personal property owned by businesses, individuals, and public service corporations. Both real and personal property are assessed at 100% valuation with tax rates applied per \$100 of assessed value. General property taxes consist of real estate, public service, personal property, mobile home, and machinery and tools taxes.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>CURRENT:</b>								
Real Estate	\$165,762,830	\$165,220,017	\$169,814,406	\$172,951,851	\$172,951,851	\$172,951,851	\$7,731,834	4.7%
Public Service	4,059,550	4,040,803	4,481,956	4,656,752	4,656,752	4,656,752	\$615,949	15.2%
Local Personal Property	30,212,838	28,415,266	30,924,679	31,691,832	31,691,832	31,691,832	\$3,276,566	11.5%
Machinery & Tools	801,972	533,500	828,100	681,676	681,676	681,676	\$148,176	27.8%
Mobile Homes	76,104	76,098	77,093	78,095	78,095	78,095	\$1,997	2.6%
<b>Subtotal Current</b>	<b>\$200,913,293</b>	<b>\$198,285,684</b>	<b>\$206,126,234</b>	<b>\$210,060,206</b>	<b>\$210,060,206</b>	<b>\$210,060,206</b>	<b>\$11,774,522</b>	<b>5.9%</b>
<b>PER PENNY: CURRENT:</b>								
Real Estate, avg tax rate	0.854	0.854	0.854	0.854	0.854	0.854	0.000	0.0%
Real Estate, per penny	2,007,070	1,982,868	2,041,844	2,080,640	2,080,640	2,080,640	\$97,773	4.9%
Personal Property, avg tax rate	4.28	4.28	4.28	4.28	4.28	4.28	0.00	0.0%
Personal Property, per penny	72,465	67,637	74,189	75,639	75,639	75,639	\$8,002	11.8%
<b>NON-CURRENT:</b>								
Delinquent Taxes	\$1,626,599	\$1,399,624	\$1,789,498	\$1,726,041	\$1,726,041	\$1,726,041	\$326,417	23.3%
Penalties	1,180,964	787,162	1,285,573	1,227,151	1,227,151	1,227,151	\$439,989	55.9%
Interest & Fees	853,368	525,232	645,657	647,219	647,219	647,219	\$121,987	23.2%
<b>Subtotal Non-Current</b>	<b>\$3,660,931</b>	<b>\$2,712,018</b>	<b>\$3,720,728</b>	<b>\$3,600,411</b>	<b>\$3,600,411</b>	<b>\$3,600,411</b>	<b>\$888,393</b>	<b>32.8%</b>
<b>TOTAL</b>	<b>\$204,574,224</b>	<b>\$200,997,702</b>	<b>\$209,846,962</b>	<b>\$213,660,617</b>	<b>\$213,660,617</b>	<b>\$213,660,617</b>	<b>\$12,662,915</b>	<b>6.3%</b>

In FY 22, general property taxes are projected to total \$213.7 million, an *increase* of \$12.7 million or 6.3% over the FY 21 Adopted Budget, and comprise 68% of General Fund revenues, transfers, and use of fund balance.

10-Year Real Estate Tax Rate	
2012	\$0.762
2013	\$0.766
2014	\$0.799
2015	\$0.819
2016	\$0.839
2017	\$0.839
2018	\$0.839
2019	\$0.854
2020	\$0.854
2021	\$0.854

**Real Estate Property Tax** is the largest source of revenue for the County and is expected to generate \$173 million, or 55% of General Fund revenues in FY 22. This represents a \$7.7 million or 4.7% *increase* over the FY 21 budget and is calculated based on the current real estate tax rate of \$0.854 per \$100 of assessed value. This tax rate includes real estate taxes that are dedicated to the water resources mandate. The increase in real property tax revenue reflects reassessment values, new construction and parcels, and land use rates.

The FY 22 Budget takes into account the overall 1.4% increase in the County's Calendar Year (CY) 2021 reassessments over CY 2020, as well as anticipated new construction and parcels, land use rates, and Board of Equalization (BOE) adjustments. Staff projects that CY 2022 reassessments will increase by 1.75% over CY 2021. This increase reflects actual and anticipated modest growth in the total local real estate market. Each penny on the real estate tax rate yields \$2.1 million in estimated collectable tax revenues based on a real estate tax rate of \$0.854 per \$100 of assessed value. Real estate

property taxes are paid in two installments due June 25 and December 5.

**Public Service tax** is levied on the real estate and tangible personal property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. Public Service Corporation assessments are prepared by the Virginia Department of Taxation (TAX) and the State Corporation Commission and are based on the percentage of the statewide total of capitalized equipment located in the County of Albemarle. The public service ratio calculated by TAX varies directly with the statewide sales ratio. The budget is based on a tax rate of \$0.854 per \$100 of assessed value. For FY 22, the Public Service tax is projected to total \$4.7 million, a 15.2% *increase* over FY 21 primarily based on filings that have taken place in FY 21.

**Personal Property tax** is levied on vehicles and other tangible non-real estate property owned by individuals, businesses, trusts, and taxable non-profit organizations. Local personal property tax is projected to *increase* \$3.3 million or 11.5% over the FY 21 budget. The current tax rate is \$4.28 per \$100 of assessed value. Each penny on the personal property tax rate yields \$75,639 in collectible tax revenues. Personal property taxes are generally paid in two installments due on June 25 and December 5. This projected performance takes into account the anticipated decrease in collections that was assumed in the FY 21 Adopted Budget, but collections have maintained moderate growth.

**Mobile Home taxes** are levied on manufactured homes not classified as real estate that are owned by individuals and businesses. Mobile homes are assessed as tangible personal property yet taxed at the real estate tax rate of \$0.854 per \$100 of assessed value. Revenues derived from Mobile home taxes are projected to total \$78,095 or a 2.6% *increase* over the FY 21 budget.

**Machinery and Tools tax** is levied on equipment needed in the manufacturing process. Machinery and Tools tax revenues are projected to increase \$148,176 or 27.8% compared to the FY 21 budget. The FY 21 budget was lowered from the FY 20 actual and, while there is an improvement expected in FY 22 primarily based on the FY 21 projection, the overall trend in machinery and tools tax revenue is down, a situation that is related to diminishing manufacturing activity in the County. The current tax rate is \$4.28 per \$100 of assessed value.

**Delinquent Taxes, Penalties, Interest and Fees** are projected to increase by 32.8% over the FY 21 Adopted level, based primarily on an increase from collection of delinquent taxes and penalties. The FY 22 forecasted level of delinquent taxes, penalties, interest, and fees reflects the dollar value the staff thinks can be collected, given the level of actual revenue year-to-date in FY 21 as well as the composition of the remaining basket of delinquent property taxes. This projected performance takes into account the anticipated decrease in collections that was assumed in the FY 21 Adopted Budget, but collections have remained steady with recent history for these revenues.

**Revenue Estimating**

The total estimated fair market value of taxable real estate on January 1, 2021 was \$20.7 billion, net of land use deferral. The following table displays total real property assessed values, net of land use deferral, for the 2021 calendar year and the prior ten years, broken out by property type:

**Albemarle County Taxable Real Property Assessed Values (\$): 2010-2021**

<u>Calendar Year</u>	<u>Residential (a)</u>	<u>Multifamily (b)</u>	<u>Commercial &amp; Industrial (c)</u>	<u>Agricultural (d)</u>	<u>Total</u>
2010	10,781,176,900	504,617,500	2,491,664,600	1,485,950,300	15,263,409,300
2011	10,702,226,400	473,660,600	2,484,864,600	1,456,599,100	15,117,350,700
2012	10,196,226,791	535,895,487	2,350,454,185	1,766,512,438	14,849,088,901
2013	10,100,995,800	648,963,300	2,420,901,600	1,668,508,700	14,839,369,400
2014	10,263,540,900	661,282,200	2,554,614,700	1,797,019,800	15,276,457,600
2015	10,663,453,400	687,000,300	2,638,287,800	1,809,792,900	15,798,534,400
2016	11,205,011,000	711,920,000	2,737,682,700	1,810,674,500	16,465,288,200
2017	11,728,931,150	748,082,600	2,751,326,200	1,776,863,618	17,005,203,568
2018	12,073,846,100	754,273,500	2,790,355,500	1,781,722,500	17,400,197,600
2019	13,175,060,754	883,438,474	2,959,615,970	2,064,788,800	19,082,903,998
2020	13,855,940,045	984,763,240	3,050,072,833	2,200,574,507	20,091,350,625
2021	14,496,566,118	1,055,024,621	2,879,019,797	2,228,610,808	20,659,221,344

Notes: All categories are *net* of land use deferral. Data does not include real property that is subject to Public Service Tax. 2021 values are as of January 1, 2021 and (a) Includes State Class 1+2; (b) Includes State Class 3; (c) Includes State Class 4; and (d) Includes State Class 5+6. The figures for 2016 and later might not be directly comparable to pre-2016 numbers, due to the County's adoption of a new real estate reporting package.

Source: 2021 data comes from the Albemarle County Assessor's office, February 12, 2021, but will not match the land book when it is later published.

**Other Local Taxes**

Other Local Taxes include items such as sales taxes, utility taxes, business taxes, motor vehicle licenses, local recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate \$54.7 million in revenues for FY 22, a \$1.9 million or 3.6% *increase* over the FY 21 Adopted budget. Combined, these funds represent 17.4% of General Fund revenues, transfers, and use of fund balance. Other Local Taxes are excise taxes classified as:

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Penalty & Interest	\$263,270	\$179,405	\$255,372	\$231,678	\$231,678	\$231,678	\$52,273	29.1%
Sales Tax	18,492,964	18,000,000	18,950,000	18,845,450	18,845,450	18,845,450	\$845,450	4.7%
Consumer Utility Tax	7,990,036	8,050,727	7,670,000	7,821,000	7,821,000	7,821,000	(\$229,727)	-2.9%
Utility Consumption Tax	326,095	321,172	336,984	337,520	337,520	337,520	\$16,348	5.1%
Business License	13,834,555	13,123,149	13,525,848	12,174,408	12,174,408	12,174,408	(\$948,741)	-7.2%
Vehicle Registration	3,945,530	4,043,526	3,831,360	4,064,601	4,064,601	4,064,601	\$21,075	0.5%
Bank Franchise	1,042,902	1,026,174	1,292,580	1,042,902	1,042,902	1,042,902	\$16,728	1.6%
Clerk Fees	2,679,394	1,663,410	3,543,000	2,508,957	2,508,957	2,508,957	\$845,547	50.8%
Cigarette Tax	0	0	0	516,000	516,000	516,000	\$516,000	
Transient Occupancy	808,375	826,375	734,000	703,276	703,276	703,276	(\$123,099)	-14.9%
Food & Beverage Tax	7,909,209	5,616,591	6,800,000	6,498,429	6,498,429	6,498,429	\$881,838	15.7%
<b>TOTAL</b>	<b>\$57,292,331</b>	<b>\$52,850,529</b>	<b>\$56,939,144</b>	<b>\$54,744,221</b>	<b>\$54,744,221</b>	<b>\$54,744,221</b>	<b>\$1,893,692</b>	<b>3.6%</b>

**Penalties and Interest** collected on Other Local Taxes are projected to be \$231,678 in FY 22, representing a 29.1% *increase* over the FY 21 budget. This projected performance takes into account the anticipated decrease in collections that was assumed in the FY 21 Adopted Budget, but collections have maintained moderate growth.

**Sales and Use taxes** are revenues received by the County from 1.0 cent of the 5.0 cent state sales tax generated within the County. In FY 22, sales tax revenue is projected to total \$18.8 million, a 4.7% *increase* over the FY 21 budget. This projected sales tax revenue is based on the FY 21 year-to-date actual as of the recommended budget and projection on the continued trend of modest growth despite the pandemic.

**Consumer Utility taxes** are taxes collected by utility companies on residential, industrial, and commercial users of telephone, gas, and electric services. This tax is levied by the Commonwealth at 5% of taxable use with a \$4 monthly cap on residential service and is allocated to local jurisdictions based on prorated FY 06 receipts. Taxation of gas and electrical service is based on usage. These taxes are projected to total \$7.8 million, a 2.9% *decrease* from the FY 21 budget. The decrease is a continued trend in this revenue for changes such as consumers moving away from landline telephones to other forms of communication.

**Utility Consumption taxes** are taxes levied by the state separately on electricity consumption. A distribution from this revenue stream is made by the state to the County via payment from electricity providers. The Utility Consumption Tax was initiated by the Commonwealth on January 1, 2001 and replaced three other state taxes: (1) State Gross Receipts Tax; (2) a regulatory tax imposed by the State Corporation Commission; and (3) the Local Utility License Tax. The projected FY 22 Utility Consumption Tax revenue is \$337,520 or 5.1% above the FY 21 Adopted amount based on an analysis of revenue trends.

**Business, Professional and Occupational License (BPOL)** fees are revenues collected from businesses, professions, and occupations for the privilege of operating within the County. The fee to be paid by each business is calculated by multiplying the applicable rate by a business’s gross receipts from the previous calendar year. BPOL fees are projected to total \$12 million, a 7.2% *decrease* compared to the FY 21 budget. This decrease reflects an anticipated downward trend because of the pandemic and impacts of running a business during this time.

**Motor Vehicle Registrations** are registration fees collected from vehicle owners for garaging vehicles in the County and operating vehicles on County highways. Motor vehicle registrations are projected to total \$4 million, a 0.5% *increase* over the FY 21 budget. Note that, in FY 17, there was a change in the registration fee from \$38.50 per vehicle to \$40.75 per vehicle. The additional revenues as a result of this increased fee are provided to the CIP in support of the Transportation Revenue Sharing Program.

**Bank Franchise Tax** is collected from banks doing business in the County. The tax is based on equity capital allocated by branch deposits, as reported by the banks, and is paid directly to the County. This tax is estimated to generate \$1.0 million, a 1.6% *increase* over the FY 21 budget primarily based on the FY 20 actual revenue.

**Clerk Fees.** The local recordation tax is levied on the recording of deeds, deeds of trust, mortgages, leases, contracts, and agreements admitted to public record by the Clerk of the Circuit Court and remitted to the County. Overall, the fees collected by the Clerk are estimated to be \$2.5 million in FY 22, a 50.8% *increase* over the FY 21 budget. This increase over FY 21 is due to an assumption in the FY 21 Adopted Budget that collection of fees would slow down because of the pandemic, which has not been the case.

**Cigarette Tax:** During the 2020 General Assembly session, Virginia counties received enabling legislation to levy taxes upon the sale of cigarettes, effective in FY 22. Prior to enacting this tax, the Board of Supervisors will hold a public hearing and adopt an Ordinance. On December 2, 2020, the Board discussed this new enabling authority and recommended that staff move forward with a process to study regional administration options, equity considerations, expenditure options, and schedule a public hearing on the ordinance. The Board of Supervisors will hold further discussions on this potential revenue source during the upcoming Budget Work Sessions. If the Board approves an ordinance to enact this tax, and the County begins collection of the tax on January 1, 2022, the initial revenue estimate for FY 22 is \$516,000. It is important to note that a portion of this initial estimate would be used for initial start-up costs and on-going administration expenses.

**Transient Occupancy Taxes (TOT)** are assessed on the use of rooms in hotels, motels, boarding houses, and travel campgrounds. The authority to levy these taxes varies greatly across jurisdictions. Counties, through general law, have been limited to a maximum tax rate of 2.0%. The 1996 General Assembly granted Albemarle County (along with several other counties) special enabling legislation to levy a transient occupancy rate up to a maximum of 5.0%. However, the additional revenues generated from the incremental 3.0% may only be used for tourism or travel-related projects that increase tourism. The FY 22 projection reflects only the 2.0% transient tax revenues that can be used for general purposes. The 3.0% transient tax required to be used for tourism is directly deposited into the Tourism Fund. Additional details can be found in the "Other Funds" chapter of this document. The projected General Fund portion of these revenues is estimated at \$703,276, a 14.9% *decrease* from the FY 21 budget. The FY 22 projected amount reflects the impact of the pandemic on travel and tourism.

**Food and Beverage Taxes** are taxes assessed at 4.0% of the sales price of prepared food and beverages sold in the County. The Albemarle County food and beverage tax was passed by a county-wide referendum in 1997 and became effective January 1, 1998. Revenue from food and beverage taxes is projected to be \$6.5 million, a 15.7% *increase* over the FY 21 budget. This increase in projected FY 22 revenue reflects the FY 21 year to date actual as of the recommended budget and projection and a current trend of modest growth from the FY 21 projection.

## Permits and Fees

Permits and fees are revenues collected from permits and privilege fees required by the County. The revenue from permits and fees is intended to offset the cost of processing applications for land use, zoning adjustments, code inspections, and other services provided by the County after a permit is obtained. The majority of permits are development-related. These revenues represent 0.8% of General Fund revenues, transfers, and use of fund balance.

The total revenue from permits, fees and licenses is projected to be \$2.5 million, a 6.0% *increase* over the FY 21 budget. This is primarily due to 1) the projected amount of development activity anticipated in the County; 2) a portion of the proposed Community Development Department fee increases subject to Board of Supervisors approval in Spring 2021; and 3) the impacts of the pandemic on some permit activity.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Inspection-related fees	\$1,690,078	\$1,421,083	\$1,660,875	\$1,354,887	\$1,354,887	\$1,406,665	(\$14,418)	-1.0%
Other development fees	842,033	706,841	777,164	978,778	978,778	837,841	\$131,000	18.5%
Animal License	52,975	44,038	50,000	45,000	45,000	45,000	\$962	2.2%
Land Use	26,100	2,450	12,500	25,000	25,000	25,000	\$22,550	920.4%
Fire Rescue Services	107,771	142,312	106,500	120,000	120,000	120,000	(\$22,312)	-15.7%
Courts	35,677	41,734	72,000	65,000	65,000	65,000	\$23,266	55.7%
Other Permits and Fees	650	565	390	630	630	630	\$65	100.0%
<b>TOTAL</b>	<b>\$2,755,285</b>	<b>\$2,359,023</b>	<b>\$2,679,429</b>	<b>\$2,589,295</b>	<b>\$2,589,295</b>	<b>\$2,500,136</b>	<b>\$141,113</b>	<b>6.0%</b>

**Fines and Forfeitures**

Fines and Forfeitures are revenues collected by the County for court and parking fines as a result of violations of County ordinances and regulations. Fines are projected to total \$271,319 in FY 22, a 36.8% decrease from the FY 21 budget, and represent 0.1% of General Fund revenues, transfers, and use of fund balance. Court and police fines are down primarily due to the pandemic.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Fines And Forfeitures	\$410,333	\$429,373	\$217,252	\$271,319	\$271,319	\$271,573	(\$157,800)	-36.8%
<b>TOTAL</b>	<b>\$410,333</b>	<b>\$429,373</b>	<b>\$217,252</b>	<b>\$271,319</b>	<b>\$271,319</b>	<b>\$271,573</b>	<b>(\$157,800)</b>	<b>-36.8%</b>

**Revenue from the Use of Money and Property**

Revenue from the use of money and property is earned by the County from the investment of funds, the sale of, surplus property, and the rental of County facilities. Overall, revenues are expected to decrease \$556,789, or 31.2%, from the FY 21 budget. This category represents 0.4% of the General Fund revenues, transfers, and use of fund balance. The projected decrease in interest income reflects the drop in interest rates that the County has been able to earn on its invested cash in the past year and rent revenue of County facilities based on current leases and the impacts of the pandemic.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Use of Money and Property	\$1,749,284	\$1,782,896	\$1,249,098	\$1,226,107	\$1,226,107	\$1,226,107	(\$556,789)	-31.2%
<b>TOTAL</b>	<b>\$1,749,284</b>	<b>\$1,782,896</b>	<b>\$1,249,098</b>	<b>\$1,226,107</b>	<b>\$1,226,107</b>	<b>\$1,226,107</b>	<b>(\$556,789)</b>	<b>-31.2%</b>

**Charges for Services**

Charges for Services are revenues generated by the services performed by County personnel. The estimated FY 22 revenue is \$3.8 million, a 7.1% increase over the FY 21 budget, and represents 1.2% of General Fund revenues, transfers, and use of fund balance.

This increase is primarily due to the Public Safety category and the Emergency Medical Services (EMS) Cost Recovery program that obtains reimbursement for costs associated with transporting patients to hospitals by ambulance. Medicaid, Medicare, and most other private insurance policies provide reimbursement for this service. This increase is based on an analysis of current trends and the ambulances located at the Ivy Fire Rescue Station and Pantops Public Safety station increasing from weekday, daytime (6:00 am – 6:00 pm) service to 24/7 service mid-year in FY 22.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Administration	\$200	\$322	\$26	\$0	\$0	\$0	(\$322)	-100.0%
Judicial	452,874	495,317	283,334	493,774	493,774	493,774	(\$1,543)	-0.3%
Public Safety	2,660,744	2,761,792	2,508,043	2,983,220	2,983,220	2,983,220	\$221,428	8.0%
Parks & Recreation	157,059	213,700	15,100	167,950	167,950	167,950	(\$45,750)	-21.4%
Community Development	10,171	34,391	20,162	21,857	21,857	110,692	\$76,301	221.9%
Other/Miscellaneous	11,328	17,623	17,399	17,623	17,623	17,623	\$0	0.0%
<b>TOTAL</b>	<b>\$3,292,375</b>	<b>\$3,523,145</b>	<b>\$2,844,064</b>	<b>\$3,684,424</b>	<b>\$3,684,424</b>	<b>\$3,773,259</b>	<b>\$250,114</b>	<b>7.1%</b>

**Miscellaneous**

Miscellaneous revenue are funds collected by the County that are not classified in any other category. Miscellaneous revenues are volatile from year to year and are expected to total \$211,898, a 14.7% decrease from the FY 21 budget.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Miscellaneous	\$245,093	\$248,534	\$450,117	\$211,898	\$211,898	\$211,898	(\$36,636)	-14.7%
<b>TOTAL</b>	<b>\$245,093</b>	<b>\$248,534</b>	<b>\$450,117</b>	<b>\$211,898</b>	<b>\$211,898</b>	<b>\$211,898</b>	<b>(\$36,636)</b>	<b>-14.7%</b>

**Recovered Costs**

Recovered costs are reimbursements from other governmental entities or insurance companies for costs incurred by the County on its behalf. Recovered costs are projected to total \$833,071 for FY 22, a 1.7% decrease from the FY 21 budget.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Recovered costs	\$836,765	\$847,454	\$1,068,914	\$833,071	\$833,071	\$833,141	(\$14,313)	-1.7%
<b>TOTAL</b>	<b>\$836,765</b>	<b>\$847,454</b>	<b>\$1,068,914</b>	<b>\$833,071</b>	<b>\$833,071</b>	<b>\$833,141</b>	<b>(\$14,313)</b>	<b>-1.7%</b>

# STATE REVENUES

## Payments in Lieu of Taxes - State

Payments in lieu of taxes are payments received from the State for service charges incurred by the University of Virginia in lieu of property taxes. The contribution for FY 22 is estimated to be \$170,777 or a 4.0% increase over the FY 21 budget.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Payments In Lieu Of Taxes-State	\$161,852	\$164,220	\$170,777	\$170,777	\$170,777	\$170,777	\$6,557	4.0%
<b>TOTAL</b>	<b>\$161,852</b>	<b>\$164,220</b>	<b>\$170,777</b>	<b>\$170,777</b>	<b>\$170,777</b>	<b>\$170,777</b>	<b>\$6,557</b>	<b>4.0%</b>

## Non-Categorical Aid – State

State non-categorical aid revenues are those revenues raised by the State and shared with the County. The use of such revenues is at the discretion of the County. Ratios, rate, and distribution formulas are subject to change each year by the General Assembly. Overall, non-categorical revenues are projected to total \$15.6 million, a \$35,053 or 0.2% decrease from the FY 21 budget. Non-categorical State aid represents 5.0% of total General Fund Revenues, transfers, and use of fund balance.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Motor Vehicle Rental Tax	\$764,010	\$551,275	\$535,000	\$526,191	\$526,191	\$526,191	(\$25,084)	-4.6%
Rolling Stock Tax	104,374	106,792	102,488	101,463	101,463	101,463	(\$5,329)	-5.0%
Motor Vehicle Carrier Tax	674	6,000	6,000	2,100	2,100	2,100	(\$3,900)	-65.0%
PPTR	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	\$0	0.0%
Mobile Home titling	55,611	40,740	40,740	40,000	40,000	40,000	(\$740)	-1.8%
<b>TOTAL</b>	<b>\$15,885,339</b>	<b>\$15,665,477</b>	<b>\$15,644,898</b>	<b>\$15,630,424</b>	<b>\$15,630,424</b>	<b>\$15,630,424</b>	<b>(\$35,053)</b>	<b>-0.2%</b>

## Shared Expenses – State

State shared expenses represent the State's share of activities that are considered to be a shared state/local responsibility. This revenue funds Constitutional Officers and is determined by the Compensation Board on an annual basis. State funding for this category is projected to increase \$134,222 or 5.9% over the FY 21 budget. State shared expenses represent 0.8% of Total General Fund Revenues, transfers, and use of fund balance.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Commonwealth's Attorney	\$662,167	\$674,878	\$683,594	\$700,684	\$700,684	\$700,684	\$25,806	3.8%
Clerk of Circuit Court	440,441	447,877	636,272	468,746	468,746	468,746	\$20,869	4.7%
Sheriff	637,825	646,768	675,875	692,772	692,772	692,772	\$46,004	7.1%
Registrar	57,190	53,350	57,190	57,762	57,762	57,762	\$4,412	8.3%
Director of Finance	445,016	434,374	466,837	471,505	471,505	471,505	\$37,131	8.5%
<b>TOTAL</b>	<b>\$2,242,640</b>	<b>\$2,257,247</b>	<b>\$2,519,768</b>	<b>\$2,391,469</b>	<b>\$2,391,469</b>	<b>\$2,391,469</b>	<b>\$134,222</b>	<b>5.9%</b>



**Categorical Aid – State**

State categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the County. Categorical aid revenues include items such as social services revenues, HB 599 police funds, recordation fees, and specific purpose grants. Some revenues are received on a reimbursable basis and are principally provided through the Department of Social Services. Overall, Categorical Aid revenues are projected to total \$6.6 million, a \$56,797 or 0.9% decrease from the FY 21 budget. The 100% reduction in the state recordation tax reflects state budget action in 2020 that took place after the County adopted the FY 21 Adopted Budget.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Social Services	\$2,542,064	\$3,301,162	\$3,112,568	\$3,667,261	\$3,667,261	\$3,667,261	\$366,099	11.1%
Recordation Tax	582,704	582,000	0	0	0	0	(\$582,000)	-100.0%
Law Enforcement	2,233,836	2,166,823	2,233,838	2,233,838	2,233,838	2,233,838	\$67,015	3.1%
EMS & Fire Service	358,403	403,520	465,793	473,019	473,019	473,019	\$69,499	17.2%
Misc. State Revenue	129,149	38,800	70,356	54,000	54,000	54,000	\$15,200	39.2%
SPCA Sterilization Fund	2,918	2,716	3,023	3,000	3,000	3,000	\$284	10.5%
Medicaid Reimbursement	232,523	171,832	175,493	178,938	178,938	178,938	\$7,106	4.1%
<b>TOTAL</b>	<b>\$6,081,596</b>	<b>\$6,666,853</b>	<b>\$6,061,071</b>	<b>\$6,610,056</b>	<b>\$6,610,056</b>	<b>\$6,610,056</b>	<b>(\$56,797)</b>	<b>-0.9%</b>

# FEDERAL REVENUES

## Payments in Lieu of Taxes – Federal

The Federal Government historically has made voluntary payments in lieu of taxes to the County for tax-exempt park lands located within the County. Revenue in this stream, however, depends on the willingness of the Federal Government to continue making such payments. Payments in Lieu of Taxes – Fed is expected to *increase* \$1,841 or 4.4% over the adopted FY 21 budget.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Payments In Lieu Of Taxes-Fed.	\$41,674	\$41,687	\$42,591	\$43,528	\$43,528	\$43,528	\$1,841	4.4%
<b>TOTAL</b>	<b>\$41,674</b>	<b>\$41,687</b>	<b>\$42,591</b>	<b>\$43,528</b>	<b>\$43,528</b>	<b>\$43,528</b>	<b>\$1,841</b>	<b>4.4%</b>

## Categorical Aid - Federal

Federal categorical aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs. Overall, federal categorical aid is projected to total \$7.0 million, a 1.3% *increase* of \$91,814.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Social Services	\$6,637,660	\$6,453,985	\$6,036,836	\$6,525,148	\$6,525,148	\$6,525,148	\$71,163	1.1%
Grants	21,842	0	94,277	0	0	0	\$0	
Medicaid Reimbursement	517,096	545,984	555,728	566,635	566,635	566,635	\$20,651	3.8%
<b>TOTAL</b>	<b>\$7,176,598</b>	<b>\$6,999,969</b>	<b>\$6,686,841</b>	<b>\$7,091,783</b>	<b>\$7,091,783</b>	<b>\$7,091,783</b>	<b>\$91,814</b>	<b>1.3%</b>

# TRANSFERS

Transfers are made into the General Fund to offset General Fund eligible expenses to administer or conduct programs, which are funded by dedicated special revenues or grant funds. This category is projected to total \$2.8 million, a 10.9% decrease from the FY 21 budget. Each of these transfers are made from other appropriated funds and are described below:

- Housing Choice Voucher – This transfer from the Housing Assistance Fund supports the administration of the Housing Choice Voucher program in the Department of Social Services.
- School Resource Officer – This transfer from the School Operating Fund reimburses General Government for half of the cost of officers in the schools. This program is being discontinued and the police officers are being reassigned to the patrol program.
- Purchase Card Administration – This transfer from the School Operating fund reimburses General Government for half the cost of the Program Administrator of the Purchase Card Program.
- Tourism – This transfer of transient occupancy tax revenue from the Tourism Fund supports tourism-related expenditures in the General Fund. This decrease is based on the anticipated collections due to the impact of the pandemic on travel and tourism.
- Water Resources – Real Estate tax revenue dedicated to the Water Resources Fund is transferred to the General Fund to support Water Resources operational expenses.
- Commonwealth’s Attorney – The transfer in from the Commonwealth’s Attorney Commission Fund supports a part-time attorney position in the Commonwealth’s Attorney’s Office.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Housing Choice Voucher	\$318,147	\$325,000	\$392,000	\$365,000	\$365,000	\$365,000	\$40,000	12.3%
School Resource Officer	180,274	264,592	264,592	0	0	0	(\$264,592)	-100.0%
Purchase Card Administration	39,594	40,776	40,776	41,183	41,183	41,183	\$407	
Tourism	1,212,563	1,239,563	1,101,000	1,054,914	1,054,914	1,054,914	(\$184,649)	-14.9%
Water Resources	963,473	1,190,238	1,190,238	1,259,130	1,259,130	1,259,130	\$68,892	5.8%
Commonwealth’s Attorney	60,000	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
Other Transfers	108,211	0	0	0	0	0	\$0	
<b>TOTAL</b>	<b>\$2,882,261</b>	<b>\$3,120,169</b>	<b>\$3,048,606</b>	<b>\$2,780,227</b>	<b>\$2,780,227</b>	<b>\$2,780,227</b>	<b>(\$339,942)</b>	<b>-10.9%</b>

# USE OF GENERAL FUND FUND BALANCE

Fund balance reflects the use of County savings in prior years for one-time expenditures or emergency needs. The projected use of these funds in the operating budget totals \$9.9 million in FY 21 and \$2.9 million in FY 22.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 PROJECTED	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Fund Balance	\$0	\$2,439,973	\$9,918,067	\$2,935,858	\$2,935,858	\$2,935,858	\$495,885	20.3%
<b>TOTAL</b>	<b>\$0</b>	<b>\$2,439,973</b>	<b>\$9,918,067</b>	<b>\$2,935,858</b>	<b>\$2,935,858</b>	<b>\$2,935,858</b>	<b>\$495,885</b>	<b>20.3%</b>

## Unassigned Fund Balance

The County has a financial policy to set aside funding in a 10% unassigned fund balance. The County does not intend, as a common practice, to use General Fund equity (unassigned fund balance) to fund current operations. If circumstances require the use of the unassigned fund balance that causes the balance to fall to a point below the 10% target level, the County will develop a plan during the annual budget adoption process to replenish the unrestricted fund balance to the 10% target level over a period of not more than three (3) years.

At the close of each fiscal year, the unassigned General Fund fund balance, plus the committed fund balance available for fiscal cash liquidity purposes, should be equal to no less than 10% of the County’s total operating revenues, which includes the General Fund plus the School Fund. In FY 22, this would require a minimum unassigned fund balance of \$35.6 million. In addition to the 10% fund balance reserve, funds are set aside for various policy uses. Funds in excess of the policy use of fund balance may be considered to supplement “pay as you go” capital expenditures or as additions to the fund balance.

The audited General Fund fund balance as of June 30, 2020 is \$51.2 million. A total of \$38.8 million is required to meet the County’s policy use of fund balance requirements. Adopted uses of General Fund fund balance in FY 22 are listed below.

### FY 22 Adopted Uses of Fund Balance for one-time expenses:

- Board of Supervisors Strategic Priority Support \$665,000
- Public Safety Fleet Replacement and Parks Equipment 650,371
- Pandemic Reserve 350,000
- Reserve for Contingencies 300,000
- Fire Rescue System Support 253,000
- Department Support 231,825
- Agency Support 184,087
- Parks Programming 157,825
- Additional Primary Election 100,000
- Regional Transit Partnership Grant Match 43,750

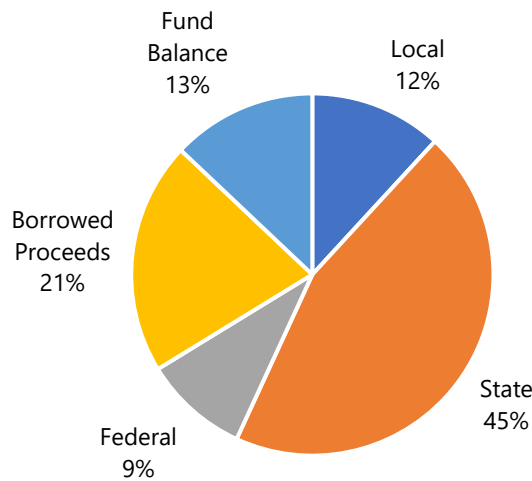
---

**Total Uses in FY 22** **\$2,935,858**

# OTHER FUND REVENUES

General Fund revenues (less transfers) make up 67% of total County revenues. The remaining 33% is generated in the School Fund, Capital Fund, Debt Service Fund, and School and General Government Special Revenue Funds. The largest source from these funds is the Commonwealth of Virginia.

**FY 22 Adopted Revenue  
Other Funds  
\$155,574,710**



**Local Revenues** total \$18.4 million. The largest revenue source within this category is local revenue for school Division Special Revenue Funds, which generates \$6.6 million. This supports programs such as the Child Nutrition Program, the Extended Day Enrichment Program and Community Education. Funding from the City of Charlottesville in support of joint capital projects totals \$6.4 million. Other large revenue sources are transient occupancy tax (\$1.1 million) and School Operating Fund local revenue (\$1.3 million).

**State Revenues** total \$70.0 million. Of this amount, \$59.3 million, or 85%, supports the School Operating Fund. The other large revenue sources are funding for the Children’s Services Act (\$6.4 million), the education technology grant (\$0.7 million), and public safety grants (\$0.7 million).

**Federal Revenues** total \$14.6 million. The single largest revenue source within this category is Section 8 housing funding (\$4.1 million). The other large revenue sources include funding for the School Operating Fund (\$3.7 million), the Federal Food and Nutrition program (\$3.2 million), and funding for other Federal school programs (\$2.9 million).

**Borrowed Funds** total \$32.4 million and provide funding for those projects in the capital budget not funded with pay-as-you-go dollars. The projects funded through borrowed funds in FY 22 are detailed in the Capital Improvement Program chapter of this document.

**Use of Fund Balance** totals \$20.1 million. Of this amount, \$12.8 million is in capital funds and \$3.9 million in the Children Services Act Fund.

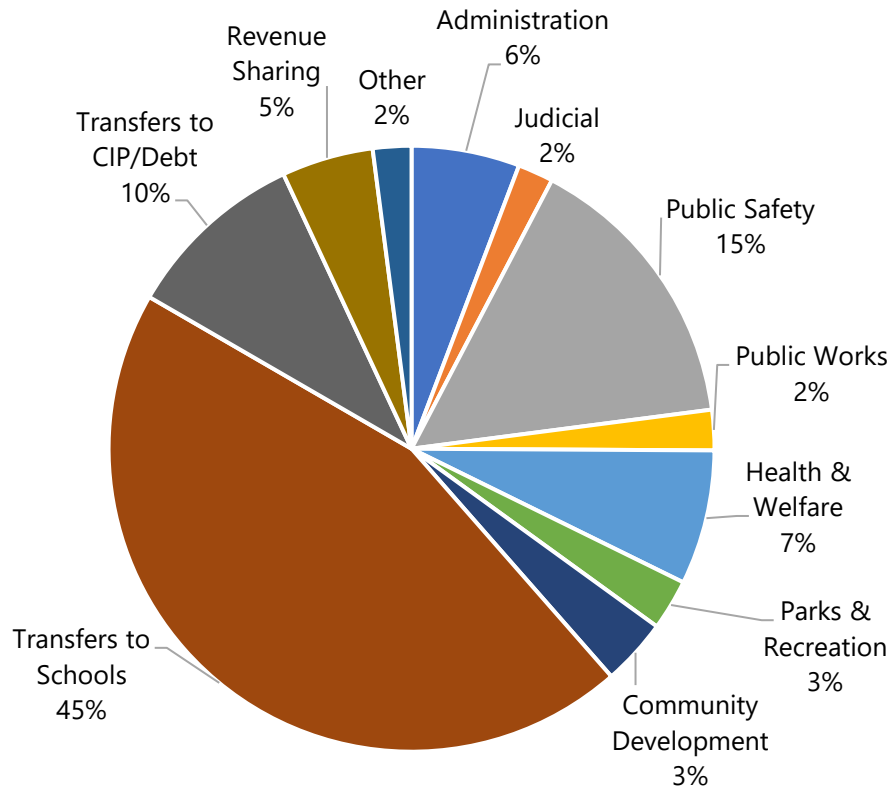
Details of the School Fund and School Special Revenue Fund revenues can be found in the school division's budget document. Details of the Capital Fund, Debt Service Fund, and Special Revenue Fund revenues can be found in the appropriate chapters of this document.

# General Government Expenditures



# GENERAL FUND EXPENDITURES

**FY 22 Adopted Expenditures**  
**\$314,875,074**



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Administration	\$16,450,433	\$16,589,729	\$18,047,710	\$18,626,177	\$18,538,382	\$18,188,382	\$1,598,653	9.6%
Judicial	5,745,335	5,917,819	5,566,533	5,974,148	5,958,384	5,958,384	\$40,565	0.7%
Public Safety	45,443,392	46,670,808	39,252,212	48,224,749	48,073,990	48,073,990	\$1,403,182	3.0%
Public Works	5,935,792	6,499,765	8,136,844	6,840,246	6,778,772	6,778,772	\$279,007	4.3%
Health & Welfare	20,988,484	21,793,410	22,331,400	22,908,789	22,529,058	22,620,823	\$827,413	3.8%
Parks, Recreation & Culture	8,955,328	8,573,583	8,325,225	8,603,856	8,521,456	8,521,456	(\$52,127)	-0.6%
Community Development	11,354,717	11,465,506	11,545,232	11,692,484	11,288,369	11,196,604	(\$268,902)	-2.3%
Subtotal	\$114,873,479	\$117,510,620	\$113,205,156	\$122,870,449	\$121,688,411	\$121,338,411	\$3,827,791	3.3%
Revenue Sharing	\$14,199,607	\$14,589,313	\$14,589,313	\$15,411,834	\$15,411,834	\$15,411,834	\$822,521	5.6%
Transfers to Schools	138,200,512	134,184,078	134,184,078	141,108,965	141,108,965	141,108,965	\$6,924,887	5.2%
Transfers to Capital and Debt	35,776,239	30,142,066	30,142,066	30,547,608	30,547,608	30,547,608	\$405,542	1.3%
Other Uses of Funds	3,856,595	3,968,174	12,871,998	6,118,256	6,118,256	6,468,256	\$2,500,082	63.0%
Subtotal	\$192,032,953	\$182,883,631	\$191,787,455	\$193,186,663	\$193,186,663	\$193,536,663	\$10,653,032	5.8%
<b>Total General Fund</b>	<b>\$306,906,432</b>	<b>\$300,394,251</b>	<b>\$304,992,611</b>	<b>\$316,057,112</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>



# GENERAL FUND EXPENDITURES

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	FY 22 ADP - FY 21 ADP \$ CHANGE	% CHANGE
<b>ADMINISTRATION</b>								
Board of Supervisors	\$721,472	\$703,532	\$675,238	\$710,197	\$710,197	\$710,197	\$6,665	0.9%
Executive Leadership, incl. Broadband Services	2,335,413	2,244,791	3,127,168	3,333,199	3,333,199	2,983,199	\$738,408	32.9%
Human Resources	889,841	856,705	1,164,938	884,460	884,460	884,460	\$27,755	3.2%
County Attorney	1,069,904	1,131,224	1,145,225	1,150,073	1,150,073	1,150,073	\$18,849	1.7%
Finance & Budget	6,548,771	6,605,422	6,765,586	6,825,964	6,787,114	6,787,114	\$181,692	2.8%
Information Technology	4,086,843	4,076,545	4,175,020	4,555,584	4,540,639	4,540,639	\$464,094	11.4%
Voter Registration & Elections	798,261	971,510	995,285	1,176,700	1,132,700	1,132,700	\$161,190	16.6%
<b>Total</b>	<b>\$16,450,505</b>	<b>\$16,589,729</b>	<b>\$18,048,460</b>	<b>\$18,636,177</b>	<b>\$18,538,382</b>	<b>\$18,188,382</b>	<b>\$1,598,653</b>	<b>9.6%</b>
<b>JUDICIAL</b>								
Clerk of the Circuit Court	\$946,413	\$915,467	\$926,692	\$930,453	\$930,453	\$930,453	\$14,986	1.6%
Commonwealth Attorney	1,436,769	1,577,185	1,521,265	1,569,290	1,569,290	1,569,290	(\$7,895)	-0.5%
Sheriff	2,953,083	2,981,515	2,690,603	3,018,121	3,018,121	3,018,121	\$36,606	1.2%
<b>Courts</b>								
Circuit Court	164,676	193,886	167,707	183,005	183,005	183,005	(\$10,881)	-5.6%
General District Court	34,520	40,800	51,300	40,800	40,800	40,800	\$0	0.0%
Juvenile Court	124,305	121,674	121,674	127,769	127,769	127,769	\$6,095	5.0%
Magistrate	4,171	4,575	4,575	4,575	4,575	4,575	\$0	0.0%
Public Defender Office	81,396	82,717	82,717	100,135	84,371	84,371	\$1,654	2.0%
<b>Total</b>	<b>\$5,745,335</b>	<b>\$5,917,819</b>	<b>\$5,566,533</b>	<b>\$5,974,148</b>	<b>\$5,958,384</b>	<b>\$5,958,384</b>	<b>\$40,565</b>	<b>0.7%</b>
<b>PUBLIC SAFETY</b>								
Police Department	\$20,086,494	\$19,649,017	\$15,469,965	\$20,082,975	\$20,082,975	\$20,082,975	\$433,958	2.2%
System-Wide Fire Rescue Services	17,270,132	18,822,365	15,635,640	19,566,927	19,475,468	19,475,468	\$653,103	3.5%
<b>Public Safety Agencies</b>								
Albemarle Charlottesville Regional Jail	4,217,868	4,199,579	4,175,731	4,216,703	4,216,703	4,216,703	\$17,124	0.4%
Blue Ridge Juvenile Detention Center	333,717	465,500	444,328	535,234	535,234	535,234	\$69,734	15.0%
C'ville-Albemarle SPCA	623,855	641,567	641,127	652,550	652,550	652,550	\$10,983	1.7%
Community Attention	0	0	0	59,300	0	0	\$0	
Emergency Communications Center	2,861,215	2,840,549	2,833,190	3,058,829	3,058,829	3,058,829	\$218,280	7.7%
Va Juvenile Community Crime Control Act	52,231	52,231	52,231	52,231	52,231	52,231	\$0	0.0%
<b>Total</b>	<b>\$45,445,511</b>	<b>\$46,670,808</b>	<b>\$39,252,212</b>	<b>\$48,224,749</b>	<b>\$48,073,990</b>	<b>\$48,073,990</b>	<b>\$1,403,182</b>	<b>3.0%</b>
<b>PUBLIC WORKS</b>								
Facilities and Environmental Services	\$4,797,080	\$4,994,118	\$6,631,889	\$5,134,687	\$5,073,213	\$5,073,213	\$79,095	1.6%
Rivanna Solid Waste Authority	1,134,011	1,500,947	1,504,955	1,705,559	1,705,559	1,705,559	\$204,612	13.6%
<b>Total</b>	<b>\$5,931,092</b>	<b>\$6,495,065</b>	<b>\$8,136,844</b>	<b>\$6,840,246</b>	<b>\$6,778,772</b>	<b>\$6,778,772</b>	<b>\$283,707</b>	<b>4.4%</b>
<b>HEALTH AND WELFARE</b>								
Social Services	\$14,507,234	\$15,178,128	\$16,410,331	\$15,931,792	\$15,840,027	\$15,931,792	\$753,664	5.0%
Transfer to Children's Services Act Fund	1,846,529	1,846,529	1,146,529	1,846,529	1,846,529	1,846,529	\$0	0.0%
Transfer to Bright Stars Fund	832,979	914,487	920,274	941,578	941,578	941,578	\$27,091	3.0%
<b>Agency Budget Review Team (ABRT) Agencies</b>								
AHIP	412,000	412,000	412,000	412,000	412,000	412,000	\$0	0.0%
Boys & Girls Club	56,650	56,650	56,650	130,000	56,650	56,650	\$0	0.0%
The Bridge Line	15,914	15,914	15,914	40,000	15,914	15,914	\$0	0.0%
The Bridge Ministry	0	0	0	300,000	0	0	\$0	
Charlottesville Free Clinic	116,699	116,699	116,699	120,609	58,350	58,350	(\$58,349)	-50.0%
Charlottesville Free Clinic - Contingency	0	0	0	0	58,349	58,349	\$58,349	
Child Health Partnersip	319,861	319,861	319,861	329,456	319,861	319,861	\$0	0.0%
Computers4Kids	14,193	14,193	14,193	20,000	14,193	14,193	\$0	0.0%
Creciendo Juntos (ABRT Application)	0	0	0	8,500	0	0	\$0	
Foothills Child Advocacy Center	44,791	44,791	44,791	44,791	44,791	44,791	\$0	0.0%
The Fountain Fund	0	0	0	35,000	0	0	\$0	
Georgia's Friends	24,560	24,560	24,560	24,560	24,560	24,560	\$0	0.0%
The Haven	0	0	0	30,000	15,813	15,813	\$15,813	
Legal Aid Justice Center	39,435	39,435	39,435	50,000	39,435	39,435	\$0	0.0%
Light House Studio	16,642	16,642	16,642	24,232	16,642	16,642	\$0	0.0%
Literacy Volunteers	26,827	26,827	26,827	35,000	26,827	26,827	\$0	0.0%
Local Food Hub	0	0	0	27,000	10,000	10,000	\$10,000	

HEALTH AND WELFARE (CONT.)	FY 20	FY 21	FY 21	FY 22	FY 22	FY 22	FY 22 ADP - FY 21 ADP	
	ACTUAL	ADOPTED	ESTIMATE	REQUEST	RECOMM	ADOPTED	\$	%
MACAA	44,500	44,500	44,500	50,000	44,500	44,500	\$0	0.0%
Meals on Wheels	0	0	0	20,800	10,000	10,000	\$10,000	
Offender Aid Restoration (OAR)	218,805	218,805	218,805	225,262	197,391	197,391	(\$21,414)	-9.8%
On Our Own	13,179	13,179	13,179	18,000	13,179	13,179	\$0	0.0%
PACEM	0	0	0	5,000	473	473	\$473	
PACEM - Contingency	0	0	0	0	473	473	\$473	
Partner for Mental Health	0	0	0	30,000	0	0	\$0	
Piedmont CASA	9,500	9,500	9,500	14,500	9,500	9,500	\$0	0.0%
Piedmont Housing Alliance	60,757	60,757	60,757	60,757	60,757	60,757	\$0	0.0%
Piedmont YMCA	0	0	0	22,000	10,000	10,000	\$10,000	
ReadyKids	72,450	72,450	72,450	90,562	72,450	72,450	\$0	0.0%
Sexual Assault Resource Agency (SARA)	21,855	21,855	21,855	22,511	21,855	21,855	\$0	0.0%
Shelter for Help in Emergency (SHE)	93,443	93,443	93,443	98,115	93,443	93,443	\$0	0.0%
Sin Barreras - Without Barriers (ABRT Application)	0	0	0	33,500	0	0	\$0	
TJ Area Coalition for the Homeless (TJACH)	22,259	22,259	22,259	0	0	0	(\$22,259)	-100.0%
TJ Community Land Trust	0	0	0	35,000	0	0	\$0	
United Way Financial Stability Program	12,978	12,978	12,978	12,978	12,978	12,978	\$0	0.0%
Women's Initiative	14,853	14,853	14,853	20,000	14,853	14,853	\$0	0.0%
Other Health and Welfare Agencies								
C'ville-Albemarle Health Department	753,338	805,822	805,822	821,999	821,999	821,999	\$16,177	2.0%
Jefferson Area Board for Aging (JABA)	377,985	377,985	377,985	377,985	377,985	377,985	\$0	0.0%
OAR Criminal Justice Planner Program	0	0	0	22,484	21,414	21,414	\$21,414	
Piedmont Va. Community College	24,008	24,048	24,048	24,529	24,529	24,529	\$481	2.0%
Region Ten	813,260	813,260	813,260	826,760	813,260	813,260	\$0	0.0%
TJACH - System Coordination Program	0	0	0	6,000	5,500	5,500	\$5,500	
United Way Childcare Scholarship Program	161,000	161,000	161,000	161,000	161,000	161,000	\$0	0.0%
<b>Total</b>	<b>\$20,988,484</b>	<b>\$21,793,410</b>	<b>\$22,331,400</b>	<b>\$23,350,789</b>	<b>\$22,529,058</b>	<b>\$22,620,823</b>	<b>\$827,413</b>	<b>3.8%</b>
<b>PARKS &amp; RECREATION/CULTURE</b>								
Parks & Recreation Department	\$3,161,805	\$2,933,417	\$2,687,879	\$2,959,738	\$2,940,338	\$2,940,338	\$6,921	0.2%
Darden Towe Memorial Park	199,757	180,643	180,643	204,582	204,582	204,582	\$23,939	13.3%
C'ville/Albemarle Conv. Visitors Bureau	853,213	757,416	757,416	606,281	606,281	606,281	(\$151,135)	-20.0%
Jefferson Madison Regional Library	4,694,553	4,657,607	4,650,287	4,717,255	4,717,255	4,717,255	\$59,648	1.3%
Cultural Agencies and Festivals								
African Amer. Cultural Fest./Chihamba	3,000	1,500	1,500	3,000	0	0	(\$1,500)	-100.0%
Artisan Studio Tour	0	0	0	1,500	0	0	\$0	
Charlottesville Symphony Society	0	0	0	10,000	2,500	2,500	\$2,500	
Creciendo Juntos (Cultural Application)	0	0	0	5,000	0	0	\$0	
The Front Porch	0	0	0	25,000	2,500	2,500	\$2,500	
Hammer Theatre	0	0	0	25,000	0	0	\$0	
Jeff. School African Amer. Heritage Center	10,000	10,000	10,000	15,000	10,000	10,000	\$0	0.0%
Live Arts	0	0	0	10,000	2,500	2,500	\$2,500	
Municipal Band	8,000	8,000	8,000	8,000	8,000	8,000	\$0	0.0%
Paramount Theater	2,500	2,500	4,750	10,000	2,500	2,500	\$0	0.0%
Rivanna Conservation Alliance - Flow Festival	4,700	4,700	0	0	0	0	(\$4,700)	-100.0%
Sin Barreras - Without Barriers (Cultural Application)	0	0	0	4,000	2,500	2,500	\$2,500	
Vinegar Hill Theatre	0	0	0	15,000	0	0	\$0	
Virginia Festival of the Book	10,000	10,000	10,000	11,000	10,000	10,000	\$0	0.0%
Virginia Film Festival	10,000	10,000	10,000	10,000	10,000	10,000	\$0	0.0%
Virginia Discovery Museum	2,500	2,500	4,750	10,000	2,500	2,500	\$0	0.0%
Visible Records	0	0	0	10,000	0	0	\$0	
<b>Total</b>	<b>\$8,960,028</b>	<b>\$8,578,283</b>	<b>\$8,325,225</b>	<b>\$8,660,356</b>	<b>\$8,521,456</b>	<b>\$8,521,456</b>	<b>(\$56,827)</b>	<b>-0.7%</b>
<b>COMMUNITY DEVELOPMENT</b>								
Community Development Department	\$7,026,920	\$6,913,178	\$7,097,040	\$6,769,590	\$6,861,354	\$6,769,589	(\$143,589)	-2.1%
Office of Economic Development	481,843	627,788	549,408	572,273	572,273	572,273	(\$55,515)	-8.8%
Transfer to Economic Development Fund	250,000	0	0	0	0	0	\$0	
Economic Development Agencies								
Central Va Partnership for Economic Development	53,848	54,319	54,319	54,861	54,861	54,861	\$542	1.0%
Cent. Va Small Business Development Center	24,000	36,000	36,000	63,470	36,000	36,000	\$0	0.0%
Virginia Career Works - Piedmont Region	16,155	16,295	16,295	16,458	16,458	16,458	\$163	1.0%
Transit Agencies								
Cent. Shenandoah Planning District Commission	0	770	0	6,137	6,137	6,137	\$5,367	
Charlottesville Area Transit	1,043,199	516,560	516,560	1,468,409	1,000,000	1,000,000	\$483,440	93.6%
Jaunt	2,232,115	2,423,833	2,423,833	2,179,308	2,179,308	2,179,308	(\$244,525)	-10.1%
Regional Transit Partnership	25,000	147,886	121,858	68,750	68,750	68,750	(\$79,136)	-53.5%
Transit Reserve	0	245,000	245,000	0	0	0	(\$245,000)	-100.0%

COMMUNITY DEVELOPMENT (CONT.)	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 ESTIMATE	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	FY 22 ADP - FY 21 ADP	
							\$ CHANGE	% CHANGE
Other Community Development Agencies								
Rivanna Conservation Alliance - Streamwatch	15,000	15,000	15,000	15,000	15,000	15,000	\$0	0.0%
TJ Planning District Commission	131,262	132,253	132,253	133,353	133,353	133,353	\$1,100	0.8%
TJ Soil & Water Conservation	119,007	121,980	122,998	123,200	123,200	123,200	\$1,220	1.0%
VPI Extension Service	186,368	214,644	214,669	221,675	221,675	221,675	\$7,031	3.3%
<b>Total</b>	<b>\$11,604,717</b>	<b>\$11,465,506</b>	<b>\$11,545,232</b>	<b>\$11,692,484</b>	<b>\$11,288,369</b>	<b>\$11,196,604</b>	<b>(\$268,902)</b>	<b>-2.3%</b>
<b>SUBTOTAL, DEPARTMENTAL</b>	<b>115,125,671</b>	<b>117,510,620</b>	<b>113,205,906</b>	<b>123,378,949</b>	<b>121,688,411</b>	<b>121,338,411</b>	<b>\$3,827,791</b>	<b>3.3%</b>
<b>NON-DEPARTMENTAL</b>								
City/County Revenue Sharing	\$14,199,607	\$14,589,313	\$14,589,313	\$15,411,834	\$15,411,834	\$15,411,834	\$822,521	5.6%
Transfer to School Operations	\$138,200,512	\$134,184,078	\$134,184,078	\$141,108,965	\$141,108,965	\$141,108,965	\$6,924,887	5.2%
Transfers to Capital and Debt								
Transfer to School Debt Service	\$13,807,688	\$13,382,027	\$13,382,027	\$17,873,916	\$17,873,916	\$17,873,916	\$4,491,889	33.6%
Transfer to Gen Govt Debt Service	8,972,977	8,652,927	8,652,927	9,773,731	9,773,731	9,773,731	\$1,120,804	13.0%
Transfer to School CIP	2,328,342	8,107,112	8,107,112	0	0	0	(\$8,107,112)	-100.0%
Transfer to General Govt. CIP	5,890,129	0	0	2,494,419	2,494,419	2,494,419	\$2,494,419	
Transfer to School CIP - One-Time	2,300,000	0	0	0	0	0	\$0	
Transfer to General Govt. CIP - One-Time	2,257,179	0	0	405,542	405,542	405,542	\$405,542	
Transfer to Water Resources CIP - One-Time	219,924	0	0	0	0	0	\$0	
<b>Total</b>	<b>\$35,776,239</b>	<b>\$30,142,066</b>	<b>\$30,142,066</b>	<b>\$30,547,608</b>	<b>\$30,547,608</b>	<b>\$30,547,608</b>	<b>\$405,542</b>	<b>1.3%</b>
Other Transfers								
Transfer to Water Resources Fund	1,377,205	1,388,008	1,388,008	1,456,448	1,456,448	1,456,448	\$68,440	4.9%
Transfer to Economic Development Authority	30,499	280,000	181,000	305,000	305,000	305,000	\$25,000	8.9%
Transfer to Housing Fund	527,154	0	600,000	0	0	0	\$0	
Transfer to Other Funds	2,203	0	80,000	0	0	0	\$0	
<b>Total</b>	<b>1,937,061</b>	<b>1,668,008</b>	<b>2,249,008</b>	<b>1,761,448</b>	<b>1,761,448</b>	<b>1,761,448</b>	<b>93,440</b>	<b>5.6%</b>
Other Non-Departmental								
Refunds	\$34,377	\$120,000	\$162,100	\$40,000	\$40,000	\$40,000	(\$80,000)	-66.7%
Tax Relief for the Elderly/Disabled	1,113,269	1,190,000	1,171,802	1,274,000	1,274,000	1,274,000	\$84,000	7.1%
Cigarette Tax Reserve	0	0	0	516,000	516,000	516,000	\$516,000	
BOS Strategic Priority Support	0	145,000	145,000	665,000	665,000	665,000	\$520,000	358.6%
Business Process Optimization Reserve	0	250,000	3,509,464	0	0	0	(\$250,000)	-100.0%
Climate Action Funding Pool	0	0	600,000	0	0	0	\$0	
Pandemic RRR and Contingency Reserve	0	0	3,180,121	0	0	350,000	\$350,000	
Salary and Benefits Reserve	0	150,000	741,776	215,000	215,000	215,000	\$65,000	43.3%
Minimum Wage Reserve	0	0	0	280,000	280,000	280,000	\$280,000	
Frozen Positions	0	(978,100)	0	0	0	0	\$978,100	
Early Retirement	521,888	609,000	600,000	691,100	691,100	691,100	\$82,100	13.5%
Training Pool	0	0	0	60,000	60,000	60,000	\$60,000	
Reserve for Contingencies	0	814,266	512,727	615,708	615,708	615,708	(\$198,558)	-24.4%
<b>Total</b>	<b>\$1,669,534</b>	<b>\$2,300,166</b>	<b>\$10,622,990</b>	<b>\$4,356,808</b>	<b>\$4,356,808</b>	<b>\$4,706,808</b>	<b>\$2,406,642</b>	<b>104.6%</b>
<b>SUBTOTAL, NON-DEPARTMENTAL</b>	<b>\$191,782,953</b>	<b>\$182,883,631</b>	<b>\$191,787,455</b>	<b>\$193,186,663</b>	<b>\$193,186,663</b>	<b>\$193,536,663</b>	<b>\$10,653,032</b>	<b>5.8%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$306,908,624</b>	<b>\$300,394,251</b>	<b>\$304,993,361</b>	<b>\$316,565,612</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>

# EXPENDITURES BY TYPE

	FY 20 Actual	FY 21 Adopted	FY 21 Projected	FY 22 Request	FY 22 Recomm	FY 22 Adopted	FY 22 Adopt - FY 21 Adopt \$ Change	FY 21 Adopt % Change
<b>County Departments</b>								
Salaries & Benefits	65,887,158	68,091,360	61,192,766	69,915,782	69,930,991	70,827,699	\$2,736,339	4.0%
Operations	16,481,233	15,340,893	20,077,234	17,090,204	16,958,114	17,280,373	\$1,939,480	12.6%
DSS Direct Assistance	3,820,738	4,283,595	4,421,630	4,579,938	4,579,938	4,579,938	\$296,343	6.9%
Capital Outlay	1,455,975	724,506	993,071	884,066	841,066	908,203	\$183,697	25.4%
Department - Other	4,762,151	4,588,505	4,847,638	6,234,320	6,225,471	4,589,367	\$862	0.0%
<b>Subtotal, County Departments</b>	<b>92,407,255</b>	<b>93,028,859</b>	<b>91,532,339</b>	<b>98,704,310</b>	<b>98,535,580</b>	<b>98,185,580</b>	<b>\$5,156,721</b>	<b>5.5%</b>
<b>Other</b>								
Agencies & Joint Operations	24,805,884	25,535,916	25,503,598	27,277,434	25,755,626	25,755,626	\$219,710	0.9%
Revenue Sharing	14,199,607	14,589,313	14,589,313	15,411,834	15,411,834	15,411,834	\$822,521	5.6%
School Transfers	138,200,512	134,184,078	134,184,078	141,108,965	141,108,965	141,108,965	\$6,924,887	5.2%
Capital/Debt Service Transfers	35,776,239	30,142,066	30,142,066	30,547,608	30,547,608	30,547,608	\$405,542	1.3%
Other	1,519,127	2,914,019	9,041,967	3,515,461	3,515,461	3,865,461	\$951,442	32.7%
<b>Subtotal, Other</b>	<b>214,501,369</b>	<b>207,365,392</b>	<b>213,461,023</b>	<b>217,861,302</b>	<b>216,339,494</b>	<b>216,689,494</b>	<b>\$9,324,102</b>	<b>4.5%</b>
<b>Total General Fund</b>	<b>\$306,908,624</b>	<b>\$300,394,251</b>	<b>\$304,993,361</b>	<b>\$316,565,612</b>	<b>\$314,875,074</b>	<b>\$314,875,074</b>	<b>\$14,480,823</b>	<b>4.8%</b>

Overall, budgeted expenditures are increasing \$14.5 million or 4.8% over the FY 21 Adopted budget. County general government departments, defined as those departments and offices under the direct authority of the Board of Supervisors, *increase* \$5.2 million or 5.5%, over FY 21. Expenditures for County general government departments make up 31% of all General Fund expenditures.

The Salaries & Benefits category includes all regular salaries, overtime, and temporary wages for Albemarle County general government personnel; all benefits including social security, retirement, health and dental insurance, life insurance, and worker’s compensation; and salary and benefit-related reserves. In FY 22, salaries and benefits make up 23% of all General Fund budgeted expenditures and 72% of County general government department expenditures. The 4.0% increase is due primarily to the following:

- Overall 2.0% market *increase* for FY 22 salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- Minimum wage reserve of \$280,000.
- Continued impact of positions that are frozen as part of the County’s budget management in response to the impact of the pandemic.
- Newly approved positions in FY 22 in Fire Rescue, the Department of Social Services, and the new Broadband Affordability and Accessibility Office. At the recommended budget, these items were included in the Department-Other category.

The Operations category includes a wide range of operating costs in support of general government programs and services. Examples of expenditures in this category include maintenance contracts, printing and binding, utilities, office supplies, and vehicle operation and maintenance. Department operations make up 6% of all General Fund budgeted expenditures and 18% of all department expenditures. General government department operations increase \$1.9 million or 12.6% over FY 21 primarily due to increases in Finance and Budget, Information Technology, and public safety fleet replacement costs in the Police Department, Sheriff’s Office, and Fire Rescue. In addition, this category includes operating costs for the new Broadband Affordability and Accessibility Office. At the recommended budget, this item was included in the Department-Other category.

The Department of Social Services (DSS) Direct Assistance category includes direct assistance payments made to families and individuals for certain services. All assistance payments are either partially or fully funded by state/federal resources. DSS Direct Assistance payments make up 2% of all General Fund budgeted expenditures

and 5% of all department expenditures. This category is increasing \$0.3 million or 6.9% over FY 21. More information is included in the Health and Welfare chapter.

The Capital Outlay category includes expenditures for tangible items of a substantial value (more than \$5,000) and leases and rent. Capital outlay makes up 0.3% of total expenditures and 1% of County general government department expenditures. This category is increasing \$0.2 million or 25.4% in FY 22, primarily due to equipment purchases in Parks and Recreation. Specific changes are discussed in individual department sections.

The Department - Other category consists of reserves, and transfers from department budgets to Other Funds, including the Children Services Act (CSA), Bright Stars, Broadband, and Economic Development funds. At the recommended budget, this category also included Resource Plan requests. This category makes up 2% of all General Fund budgeted expenditures and 5% of all department expenditures.

The Agencies and Joint Operations category consists of payments to outside agencies that are not under the direct supervision of the Board of Supervisors. In FY 22, these contributions make up 8% of all General Fund budgeted expenditures. Overall, agency and joint operation contributions increase by 0.9% or \$0.2 million. Specific changes are discussed in organizational area chapters.

The Revenue Sharing payment to the City of Charlottesville makes up 5% of all General Fund budgeted expenditures and is increasing \$0.8 million or 5.6% over the FY 21 Adopted budget. Specific changes are discussed in the Non-Departmental chapter.

The School Transfer makes up 45% of all General Fund budgeted expenditures and is increasing 5.2% or \$6.9 million over the FY 21 Adopted budget. Specific changes are discussed in the Non-Departmental chapter.

The Ongoing Transfers to Capital/Debt Service makes up 10% of all General Fund budgeted expenditures and is increasing 1.3% or \$0.4 million over the FY 21 Adopted budget. Specific changes are discussed in the Non-Departmental chapter.

The Other category includes the Tax Relief for the Elderly & Disabled, reserves, and refunds. This category makes up 1% of all General Fund budgeted expenditures and is increasing 32.7% or \$1.0 million over the FY 21 Adopted budget primarily due to net changes in reserves. See the Non-Departmental chapter for details.

Please see narratives throughout the budget document for greater detail on changes in each of these categories.

# GENERAL GOVERNMENT POSITION SUMMARY

	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	Adopt FY 21	Revised FY 21	Request FY 22	Recomm FY 22	Adopt FY 22	Chg from Adopted
<b>Administration</b>															
Board of Supervisors	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.75	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Executive Leadership	7.00	8.00	8.50	8.25	9.30	9.59	9.59	14.09	14.00	14.00	16.00	18.00	18.00	18.00	4.00
Yancey School Community Center Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Human Resources <sup>1</sup>	2.00	1.00	1.00	1.00	1.00	1.00	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	0.00
County Attorney	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
Finance & Budget	53.30	56.30	56.80	58.80	60.75	61.00	64.50	66.50	69.59	69.59	66.50	63.00	63.00	63.00	-6.59
F&B-Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	3.50	3.50	3.50
F&B-Health Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Information Technology	20.00	20.00	21.00	21.00	22.00	22.00	21.50	23.00	27.00	27.00	28.00	28.00	28.00	28.00	1.00
Board of Elections/Registrar	4.50	4.50	4.50	4.80	4.80	4.80	4.80	4.80	4.80	5.80	5.80	5.80	5.80	5.80	0.00
<b>Administration Total</b>	<b>96.80</b>	<b>99.80</b>	<b>101.80</b>	<b>103.85</b>	<b>108.35</b>	<b>108.89</b>	<b>114.39</b>	<b>122.64</b>	<b>131.39</b>	<b>132.39</b>	<b>133.30</b>	<b>135.30</b>	<b>135.30</b>	<b>135.30</b>	<b>2.91</b>
<b>Judicial</b>															
Circuit Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Clerk of Circuit Court	10.00	10.50	11.00	11.00	11.00	11.50	11.50	11.50	12.50	12.50	12.50	12.50	12.50	12.50	0.00
Sheriff	23.00	23.00	23.00	23.00	23.00	23.00	23.00	25.00	26.00	27.00	27.00	27.00	27.00	27.00	0.00
Commonwealth Attorney	9.00	9.50	9.50	11.50	11.50	11.50	12.50	12.50	13.50	13.50	13.50	13.50	13.50	13.50	0.00
<b>Judicial Total</b>	<b>43.00</b>	<b>44.00</b>	<b>44.50</b>	<b>46.50</b>	<b>46.50</b>	<b>47.00</b>	<b>48.00</b>	<b>50.00</b>	<b>54.00</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>	<b>0.00</b>
<b>Public Safety</b>															
Police	147.50	147.50	151.50	156.50	163.50	163.50	166.50	169.50	173.00	173.00	173.00	173.00	173.00	173.00	0.00
Victim-Witness Grant Fund	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Crime Analysis Grant Fund	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Problem Oriented Policing Grant Fund	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Rescue Services	80.00	89.00	96.00	98.60	109.00	109.00	113.00	119.50	121.50	142.50	132.50	138.50	138.50	138.50	-4.00
FEMA Grant Fund	0.00	4.50	9.00	8.40	0.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	10.00
<b>Public Safety Total</b>	<b>229.50</b>	<b>243.00</b>	<b>259.50</b>	<b>266.50</b>	<b>276.50</b>	<b>276.50</b>	<b>282.50</b>	<b>292.00</b>	<b>296.50</b>	<b>317.50</b>	<b>317.50</b>	<b>323.50</b>	<b>323.50</b>	<b>323.50</b>	<b>6.00</b>
<b>Public Works</b>															
Facilities and Environmental Services	22.35	22.21	22.00	23.00	26.25	26.25	27.25	28.25	28.25	29.25	29.25	29.25	29.25	29.25	0.00
FES - Facilities Planning & Construction	9.00	9.00	9.00	9.00	8.50	8.50	9.00	9.00	11.50	11.50	11.50	11.50	11.50	11.50	0.00
<b>Public Works Total</b>	<b>31.35</b>	<b>31.21</b>	<b>31.00</b>	<b>32.00</b>	<b>34.75</b>	<b>34.75</b>	<b>36.25</b>	<b>37.25</b>	<b>39.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>0.00</b>
<b>Health &amp; Welfare</b>															
Social Services	108.20	108.70	112.30	115.05	120.15	122.15	126.65	135.25	137.75	137.75	137.75	139.75	139.75	140.75	3.00
Bright Stars	18.30	18.30	18.70	18.70	21.10	21.10	21.10	23.50	23.50	23.50	23.50	23.50	23.50	23.50	0.00
<b>Health &amp; Welfare Total</b>	<b>126.50</b>	<b>127.00</b>	<b>131.00</b>	<b>133.75</b>	<b>141.25</b>	<b>143.25</b>	<b>147.75</b>	<b>158.75</b>	<b>161.25</b>	<b>161.25</b>	<b>161.25</b>	<b>163.25</b>	<b>163.25</b>	<b>164.25</b>	<b>3.00</b>
<b>Parks, Recreation &amp; Culture</b>															
Parks & Recreation Department	17.00	17.00	17.00	17.00	17.00	17.00	17.75	19.75	21.75	21.75	21.75	21.75	21.75	21.75	0.00
Towe Park Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
<b>Parks, Recreation &amp; Culture Total</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.75</b>	<b>22.75</b>	<b>24.75</b>	<b>24.75</b>	<b>24.75</b>	<b>24.75</b>	<b>24.75</b>	<b>24.75</b>	<b>0.00</b>
<b>Community Development</b>															
Community Development Department	60.00	59.00	59.00	64.50	67.50	69.50	72.50	76.50	75.50	75.50	75.50	75.50	75.50	74.50	-1.00
Economic Development	0.00	0.00	0.00	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TJ Soil & Water Conservation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
<b>Community Development Total</b>	<b>61.00</b>	<b>60.00</b>	<b>60.00</b>	<b>68.00</b>	<b>71.00</b>	<b>73.00</b>	<b>76.50</b>	<b>80.50</b>	<b>79.50</b>	<b>79.50</b>	<b>79.50</b>	<b>79.50</b>	<b>79.50</b>	<b>78.50</b>	<b>(1.00)</b>
<b>TOTAL POSITIONS</b>	<b>608.15</b>	<b>625.01</b>	<b>647.80</b>	<b>670.60</b>	<b>698.35</b>	<b>703.39</b>	<b>726.14</b>	<b>763.89</b>	<b>787.14</b>	<b>811.14</b>	<b>812.05</b>	<b>822.05</b>	<b>822.05</b>	<b>822.05</b>	<b>10.91</b>
Total Annual Change	-3.55	16.86	22.79	22.80	27.75	5.04	22.75	37.75	23.25	47.25	48.16	10.91	10.91	10.91	
% Annual Change	-0.6%	2.8%	3.6%	3.5%	4.1%	0.7%	3.2%	5.2%	3.0%	6.2%	6.3%	1.3%	1.3%	1.3%	
<b>Population<sup>2</sup></b>	<b>100,780</b>	<b>101,575</b>	<b>102,731</b>	<b>103,707</b>	<b>105,051</b>	<b>105,715</b>	<b>107,697</b>	<b>108,639</b>	<b>109,722</b>	<b>110,545</b>	<b>109,722</b>	<b>110,929</b>	<b>110,929</b>	<b>110,929</b>	
<b>Positions/1,000 POPULATION</b>	<b>6.03</b>	<b>6.15</b>	<b>6.31</b>	<b>6.47</b>	<b>6.65</b>	<b>6.65</b>	<b>6.74</b>	<b>7.03</b>	<b>7.17</b>	<b>7.34</b>	<b>7.35</b>	<b>7.36</b>	<b>7.36</b>	<b>7.36</b>	
<sup>1</sup> This includes employees dedicated solely to local government. In addition, HR has 22.54 employees who are classified in the School Division. These employees spend approximately 25% of their time performing human resource services for local government.															
<sup>2</sup> University of Virginia Weldon Cooper Center, Demographics Research Group. (2020). Virginia Population Estimates. Retrieved from <a href="https://demographics.coopercenter.org/virginia-population-estimates">https://demographics.coopercenter.org/virginia-population-estimates</a> . The population projection for FY 22 assumes a 1.0% growth rate.															

The chart includes full and part-time permanent positions. Temporary and seasonal part-time positions are not included.

# SUMMARY OF GENERAL GOVERNMENT POSITION CHANGES

---

FY 21 Adopted Positions	811.14
-------------------------	--------

---

FY 21 Revised	Finance & Budget	Senior Healthcare Fund Analyst (Health Fund)	1.00
		Part-time full-time equivalent (FTE) Adjustment	(0.09)
		<i>Department Reorganization</i>	
	Finance & Budget	Performance & Policy Analyst	(1.00)
		Business Process & Communications Analyst	(1.00)
		Business Process & Data Analyst	(1.00)
	Executive Leadership (PMO)	Performance & Policy Analyst	1.00
		Business Process & Communications Analyst	1.00
	<u>Information Technology</u>	<u>Business Process &amp; Data Analyst</u>	<u>1.00</u>
	<i>Subtotal, FY 21 Changes</i>		<i>0.91</i>

---

FY 21 Revised Positions	812.05
-------------------------	--------

---

FY 22 Recommended	Executive Leadership	Broadband Affordability & Accessibility Office Staffing	2.00
	Fire Rescue	North Garden Volunteer Fire Company supplemental weekday, daytime (6:00 am – 6:00 pm) cross staffing	5.00
		Training Position	1.00
	<u>Social Services</u>	<u>Family Preservation Workers</u>	<u>2.00</u>
	<i>Subtotal, FY 22 Recommended</i>		<i>10.00</i>

---

FY 22 Recommended General Government Positions	822.05*
--	---------

---

FY 22 Adopted	Social Services	Housing Policy Manager	1.00
	Community Development	Housing Policy Manager	(1.00)

---

FY 22 Adopted General Government Positions	822.05*
--	---------

---

\*This number includes the positions that are currently frozen. Though 822.05 positions are approved, only 804.05 are currently funded. In response to the anticipated revenue reductions associated with COVID-19, the County Executive’s Office instituted a hiring freeze in the Spring of 2020. The FY 22 budget was adopted with 18 frozen positions. The roster of frozen positions will continue to be reassessed as revenue projections are updated. This may result in some vacancies being re-prioritized as operational circumstances reveal the need to do so.

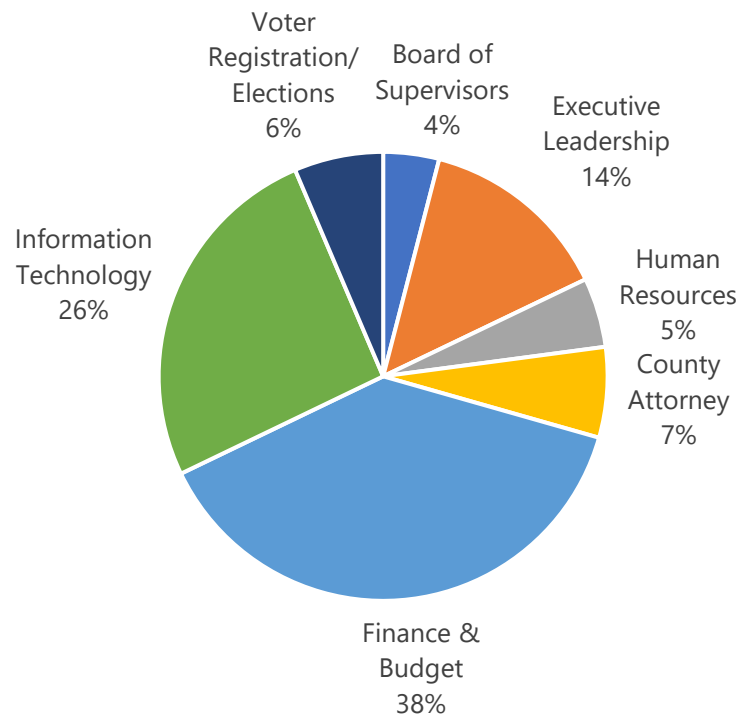
# Administration



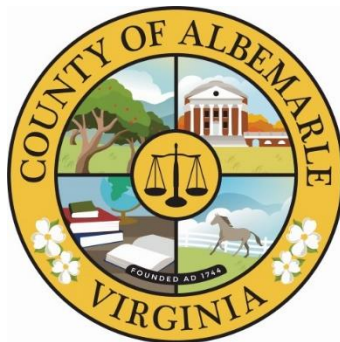


# ADMINISTRATION

## FY 22 Adopted Administration Budget \$18,188,382



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	\$ REC-ADP	% REC/ADP	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Board of Supervisors	\$721,472	\$703,532	\$675,238	\$710,197	\$710,197	\$6,665	0.9%	\$710,197	\$6,665	0.9%
Executive Leadership										
Co Exec, CAPE, PMO, OEI	2,335,413	2,244,791	3,127,168	2,446,823	2,446,823	\$202,032	9.0%	2,446,823	\$202,032	9.0%
Broadband Services	0	0	350,000	886,376	886,376	\$886,376		536,376	\$536,376	
Human Resources	889,841	856,705	1,164,938	884,460	884,460	\$27,755	3.2%	884,460	\$27,755	3.2%
County Attorney	1,069,904	1,131,224	1,145,225	1,150,073	1,150,073	\$18,849	1.7%	1,150,073	\$18,849	1.7%
Finance & Budget	6,548,699	6,605,422	6,764,836	6,815,964	6,787,114	\$181,692	2.8%	6,787,114	\$181,692	2.8%
Information Technology	4,086,843	4,076,545	4,175,020	4,555,584	4,540,639	\$464,094	11.4%	4,540,639	\$464,094	11.4%
Voter Registration/ Elections	798,261	971,510	995,285	1,176,700	1,132,700	\$161,190	16.6%	1,132,700	\$161,190	16.6%
<b>TOTAL ADMINISTRATION</b>	<b>\$16,450,433</b>	<b>\$16,589,729</b>	<b>\$18,397,710</b>	<b>\$18,626,177</b>	<b>\$18,538,382</b>	<b>\$1,948,653</b>	<b>11.7%</b>	<b>\$18,188,382</b>	<b>\$1,598,653</b>	<b>9.6%</b>



# OFFICE OF THE BOARD OF SUPERVISORS

## MISSION

The mission of the Clerk of the Board is to maintain neutral consistency in support of the Board of Supervisors by providing an avenue of open government through the access of official public records past and present.

## DESCRIPTION

The Board of Supervisors sets policy and oversees the County Executive regarding the County’s operations/programs, levies taxes, appropriates funds, makes land use decisions, implements the Comprehensive Plan, and appoints members of Boards and Commissions, except for School Board members, who are elected by the voters.

## GOALS

Information about the Board of Supervisors’ goals, objectives, and timetable is included in the Strategic Plan section of this document.

The goal of the Clerk of the Board is to provide essential support to the Board of Supervisors through meeting management, constituent support, and preservation and management of records.

## FINANCIAL DATA

BOARD OF SUPERVISORS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$269,273	\$253,921	\$252,369	\$258,999	\$258,999	\$258,999	\$5,078	2.0%
Benefits	70,228	78,994	73,693	74,249	74,249	74,249	(\$4,745)	-6.0%
Operating	381,972	368,117	346,676	374,449	374,449	374,449	\$6,332	1.7%
Capital Outlay	0	2,500	2,500	2,500	2,500	2,500	\$0	0.0%
Expenditure Total	\$721,472	\$703,532	\$675,238	\$710,197	\$710,197	\$710,197	\$6,665	0.9%
<b>Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0</b>	<b>0.0%</b>

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The Board of Supervisors’ budget *increases* by \$6,665 or 0.9% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- *Increase* of \$6,332 or 1.7% in operating costs due primarily to an *increase* in the cost of the annual financial audit.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# EXECUTIVE LEADERSHIP

## MISSION

Ensure a responsive and effective government.

## DESCRIPTION

Executive Leadership includes the County Executive’s Office, Communications and Public Engagement (CAPE), Project Management Office (PMO), and the Office of Equity and Inclusion (OEI). Executive Leadership is responsible for the following functions:

- Guiding and directing the operations of the County government.
- Directing the County’s community relations, public engagement, and communications efforts.
- Implementing Strategic Plan, technology, and other critical organizational initiatives.
- Ensuring equity in service delivery, decision making, and community engagement.

## GOALS

- **Promoting** the community’s future through meaningful connection of the Albemarle County Strategic Plan Priorities to the organization’s resource capacity through storytelling and authentic engagement with our community.
- **Enhancing** the governing body’s effectiveness by making local government work for the good of the residents in the community, with a focus on the community’s economic vitality, quality of life, and responsiveness to community needs.
- **Leading** organization wide customer interaction to where we provide every customer with an experience that is professional, empathetic, and responsive.
- **Encouraging** leadership at all levels aligned with the organization’s Leadership Philosophy, Core Values, and Business Operating Principles.
- **Cultivating** partnerships, through identification of broad community objectives, which would greatly improve and/or sustain our community’s quality of life, emphasizing equity, while building community trust in local government and the services we provide.

Additional information about this Department’s leadership role and direct ties to the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

## FINANCIAL DATA

EXECUTIVE LEADERSHIP								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$1,332,714	\$1,382,803	\$1,421,222	\$1,526,816	\$1,526,816	\$1,526,816	\$144,013	10.4%
Benefits	385,352	437,494	479,416	490,533	490,533	490,533	\$53,039	12.1%
Operating	614,255	424,494	1,131,363	426,474	426,474	426,474	\$1,980	0.5%
Capital Outlay	3,091	0	95,167	3,000	3,000	3,000	\$3,000	
Expenditure Total	\$2,335,413	\$2,244,791	\$3,127,168	\$2,446,823	\$2,446,823	\$2,446,823	\$202,032	9.0%
<b>Positions</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>2.0</b>	<b>14.3%</b>

**OVERVIEW/NOTABLE CHANGES*****FY 21 Projected:***

- Includes supplemental appropriations of \$233,124 for cross-departmental training efforts, project management support, the citizen survey, and the website redesign project. Additionally, it includes \$75,000 in donations made to the Office of Equity and Inclusion (OEI) for OEI projects.
- Includes the re-allocation of 2.0 positions from the Department of Finance & Budget to the Project Management Office.
- Includes \$108,170 from the Pandemic Reserve to fund a mobile communications vehicle.
- Includes \$214,984 from the Business Process Optimization Reserve to the PMO in support of organizational priorities.

***FY 22 Recommended Budget:*** The Executive Leadership budget *increases* by \$202,032 or 9.0% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- Continues impact of the positions reallocated from Finance & Budget during FY 21.
- Does not include the salaries and benefits for one vacant position that is frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- Combined *increase* of \$4,980 in the Operating and Capital Outlay expenditures categories, primarily due to increased costs for computer maintenance, replacement, and licensing.

***FY 22 Adopted Budget:*** There are no changes made to the recommended budget.

The Broadband Affordability and Accessibility Office is also a division of Executive Leadership. However, since this is a newly created office it is included separately below to provide additional details on its mission, goals, and anticipated costs.

# BROADBAND SERVICES

(part of Executive Leadership)

## MISSION

The Mission of the Broadband Accessibility and Affordability Office (BAAO) is to extend affordable and reliable quality internet broadband services for every community member and business in Albemarle County.

## DESCRIPTION

The BAAO is the County staff dedicated to supporting the Albemarle Broadband Authority along with community facing customer service. The operations of the BAAO include but are not limited to:

- Managing the day-to-day community member needs in the quest for better broadband
  - Accessibility
  - Affordability
- Developing and Maintaining Partnerships with
  - Internet Service Providers (ISPs)
  - Electrical Utility Providers
  - Albemarle County Public Schools
  - Emergency Communications Center
  - County Attorney Office
  - Office of Equity and Inclusion
  - Community Development Department
  - Department of Finance & Budget
  - Economic Development Office
  - Information Technology Department
  - Facilities Planning & Construction
  - State Agencies, Federal Agencies and other outside agencies supporting Broadband Accessibility and/or Affordability through grant and loan programs.
  - Other departments and agencies as required
- Mapping the County to document locations of broadband services and plans for adding additional services.
- Supporting Public Safety in efforts to increase Wireless Mobility throughout the County.
- Providing community member responses to current issues with access.
- Adding to mapping services to allow and promote community member input of speed, affordability, and service rankings.
- Consider a direct connection by parcel of broadband speed, affordability, and service rankings.
- Promote competition and service improvements from all County Serving ISPs.
- Coordinate Strategic Underground Placement of Utilities.
- Defining Budgets and Managing Procurements for Better Broadband.
- Coordinating and managing all operations of the Albemarle Broadband Authority.

## GOALS

### Expand Broadband Infrastructure

- Work with private sector, public sector, and others to meet current/urgent needs of broadband access
- In collaboration with ABBA, develop and execute plan for prioritizing fiber broadband to the home
  - partnering with Internet Service Providers
  - managing existing, and obtaining new grant funding.

**Provide Broadband Affordability Support**

- Develop and manage an Urban and Rural broadband affordability program using an economic equity lens
- Provide funding to overcome digital divide through grant/voucher programs.

**FINANCIAL DATA**

BROADBAND SERVICES								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Broadband Affordability & Accessibility Office	0	0	350,000	536,376	536,376	536,376	\$536,376	
Transfer to Albemarle Broadband Authority	0	0	0	350,000	350,000	0	\$0	
<b>Expenditure Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$886,376</b>	<b>\$886,376</b>	<b>\$536,376</b>	<b>\$536,376</b>	

**OVERVIEW/NOTABLE CHANGES**

The Broadband Services budget *increases* \$866,376 and reflects the following:

**Broadband Affordability and Accessibility Office**

**FY 21 Projected:** \$350,000 is recommended for the partial year and startup costs for two full-time employees, related operating costs and an affordability support program subject to Board of Supervisors approval of continuing the program in the FY 22 budget.

**FY 22 Recommended Budget:** Includes \$536,376 for two full-time employees, related operating costs and an affordability support program.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

**Transfer to Albemarle Broadband Authority Fund**

**FY 22 Recommended Budget:** \$350,000 is recommended to be transferred utilizing one-time funding from the General Fund.

**FY 22 Adopted Budget:** The \$350,000 transfer to ABBA is reallocated to the Pandemic Reserve.

# DEPARTMENT OF HUMAN RESOURCES

## MISSION

The mission of the Department of Human Resources is to work as strategic partners supporting organizational goals and helping employees with all phases of their Albemarle County careers. Our values are to treat everyone with dignity, empathy, and respect; take a purposeful, thoughtful approach to our work; and to provide clear, consistent communication.

## DESCRIPTION

The Human Resources (HR) Department provides human resources support for the entire School Division and all Local Government departments. HR is focused on providing a high level of customer service and partnering with employees to obtain a deep understanding of needs. HR’s work includes the following areas:

- Employee Recruitment, Selection, & Retention
- Classification and Compensation
- Administration of Benefits and Leave
- Employee Relations
- Employee Recognition and Rewards
- Performance Management
- Workplace Safety and Wellness
- Teacher Licensure and Certification
- Learning and Development
- Diversity and Inclusion

## GOALS

- Align HR as a strategic partner with customers.
- Attract, hire, retain and develop the best possible talent.
- Improve HR-related processes, policies, and procedures.

Additional information about this Department’s support of the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

## FINANCIAL DATA

HUMAN RESOURCES								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY20 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$159,071	\$135,290	\$97,683	\$133,138	\$133,138	\$133,138	(\$2,152)	-1.6%
Benefits	\$73,460	71,587	50,856	74,932	74,932	74,932	\$3,345	4.7%
Operating	104,629	107,776	443,857	108,776	108,776	108,776	\$1,000	0.9%
Transfer to Schools	552,681	542,052	572,542	567,614	567,614	567,614	\$25,562	4.7%
<b>Expenditure Total</b>	<b>\$889,841</b>	<b>\$856,705</b>	<b>\$1,164,938</b>	<b>\$884,460</b>	<b>\$884,460</b>	<b>\$884,460</b>	<b>\$27,755</b>	<b>3.2%</b>
<b>Revenue</b>								
Local	\$25,000	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$0	0.0%
<b>Net Cost</b>	<b>\$864,841</b>	<b>\$834,205</b>	<b>\$1,142,438</b>	<b>\$861,960</b>	<b>\$861,960</b>	<b>\$861,960</b>	<b>\$27,755</b>	<b>3.3%</b>
<b>Positions*</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0%</b>

\* For FY 22 Human Resources has a total of 22.54 FTEs who are classified as employees of the School Division. These employees spend approximately 25% of their time performing human resource services for local government. The 3.0 FTEs classified as General Government employees bring the HR total FTE count to 25.54.



**OVERVIEW/NOTABLE CHANGES**

**FY 1 Projected:** Includes \$360,000 in funding for Covid-19 testing funded by the Pandemic Reserve.

**FY 22 Recommended Budget:** The Human Resources budget *increases* by \$27,755 or 3.2% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- Does not include the salaries and benefits for one vacant position that is frozen as part of the County's budget.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- *Increase* in the transfer to the School Division for Human Resources of \$25,562 or 4.7% based primarily on School Division salary and benefit changes.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# COUNTY ATTORNEY

## MISSION

To deliver quality legal services and ethical counsel.

## DESCRIPTION

The County Attorney’s Office provides legal counsel and advice in all civil matters to the Board of Supervisors and all other boards, commissions, and committees appointed by the Board of Supervisors, as well as County officials and other public bodies. The Office provides services in areas such as land use and zoning, taxation and finance, law enforcement, social services, contracts, real estate, employment, legislation, and litigation. The Office drafts ordinances and resolutions to implement policy decisions of the Board of Supervisors, prepares legislative proposals, represents the County in litigation, and enforces compliance with the Water Protection Ordinance, the Zoning Ordinance, and other County regulations.

## GOALS

- To support the Board of Supervisors in its efforts to achieve the County’s Mission and to realize the County’s Strategic Plan goals through County Departments.
- To provide excellent service.
- To provide proactive education and training and to avoid unnecessary litigation and legal conflicts.

Additional information about this Department’s support of the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this Document.

## FINANCIAL DATA

COUNTY ATTORNEY								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$812,490	\$821,576	\$809,290	\$839,296	\$839,296	\$839,296	\$17,720	2.2%
Benefits	221,437	241,462	231,316	246,411	246,411	246,411	\$4,949	2.0%
Operating	35,709	68,186	104,619	64,366	64,366	64,366	(\$3,820)	-5.6%
Capital Outlay	267	0	0	0	0	0	\$0	
Expenditure Total	\$1,069,904	\$1,131,224	\$1,145,225	\$1,150,073	\$1,150,073	\$1,150,073	\$18,849	1.7%
<b>Net Cost</b>	<b>\$1,069,904</b>	<b>\$1,131,224</b>	<b>\$1,145,225</b>	<b>\$1,150,073</b>	<b>\$1,150,073</b>	<b>\$1,150,073</b>	<b>\$18,849</b>	<b>1.7%</b>
<b>Positions</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0%</b>

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The County Attorney’s budget *increases* by \$18,849 or 1.7%, and reflects:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- \$4,000 *decrease* to technology support for reduced recodification processing of the Municode.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# DEPARTMENT OF FINANCE AND BUDGET

## MISSION

To be responsible for management of the County's finances guided by the fiscal policies adopted by the Board of Supervisors while promoting excellence, quality, and efficiency of operations by enhancing the ability of our employees to serve our internal and external customers in an outstanding manner.

## DESCRIPTION

The Department of Finance & Budget is responsible for the County's overall financial management and includes the following Divisions: Administration, Budget, Procurement, Treasury Management, Revenue Administration, Real Estate, and Controller's Office. These divisions provide the following services: financial accounting and reporting, assessment and collection of all local revenues, payroll processing, cash/investment management, debt management, risk management, procurement, and budget development and management. Finance & Budget also provides services to the public and to local government entities, including Albemarle County Joint Entities and Public Schools.

## GOALS

- Enforce fiscal policies that ensure a financially strong and effective County government, thus maintaining our aaa/AAA/AAA rating.
- Deliver cost-effective and high-quality services to external and internal customers.
- Develop employee training plans that support professional development and succession planning.
- Increase leveraging of online capabilities for improved internal and external customer service.
- Commit to Code of Ethics to promote stewardship of citizens' shared financial resources; value diversity and promote equity internally and in service-provision efforts; treat others honestly, fairly and with empathy; and produce reliable and timely information.
- Foster a high-performance environment, embracing the core values of integrity, innovation, stewardship, and learning.
- Promote collaboration between Finance & Budget Department employees and partner agencies, departments, and schools.

Additional information about this Department's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

**FINANCIAL DATA**

DEPARTMENT OF FINANCE & BUDGET								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$4,273,121	\$4,173,109	\$4,041,192	\$4,137,675	\$4,137,675	\$4,137,675	(\$35,434)	-0.8%
Benefits	1,345,283	1,433,206	1,500,852	1,447,922	1,448,172	1,448,172	\$14,966	1.0%
Operating	852,761	904,817	1,135,939	1,208,467	1,179,367	1,179,367	\$274,550	30.3%
Capital Outlay	77,534	94,290	86,853	21,900	21,900	21,900	(\$72,390)	-76.8%
Expenditure Total	\$6,548,699	\$6,605,422	\$6,764,836	\$6,815,964	\$6,787,114	\$6,787,114	\$181,692	2.8%
<b>Revenue</b>								
Local	\$493,172	\$470,304	\$492,854	\$378,571	\$378,571	\$378,571	(\$91,733)	-19.5%
State	445,016	434,374	466,837	471,505	471,505	471,505		
Transfers	39,594	40,776	40,776	41,183	41,183	41,183	\$407	1.0%
Revenue Total	\$977,782	\$945,454	\$1,000,467	\$891,259	\$891,259	\$891,259	(\$54,195)	-5.7%
<b>Net Cost</b>	<b>\$5,570,917</b>	<b>\$5,659,968</b>	<b>\$5,764,369</b>	<b>\$5,924,705</b>	<b>\$5,895,855</b>	<b>\$5,895,855</b>	<b>\$235,887</b>	<b>4.2%</b>
<b>Positions</b>	<b>69.6</b>	<b>69.6</b>	<b>66.5</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>(6.6)</b>	<b>-9.5%</b>

\* For FY 23 DF&B has a total of 4.5 FTEs who are included in other funds. These employees bring the DF&B total FTE count to 67.5.

**OVERVIEW/NOTABLE CHANGES**

**FY 21 Projected:**

- Includes the re-allocation of 2.0 positions to the Project Management Office (PMO) and 1.0 position to Information Technology (IT) from the Department of Finance & Budget.
- Includes re-appropriations of \$90,000 for accounting services to support grants management, the Capital Improvement Program, and the chart of accounts project; \$30,000 for temporary services to support payroll; and \$40,000 to cover e-check fees to encourage online payment.

**FY 22 Recommended Budget:** The Finance Department budget *increases* by \$181,692, or 2.8%, and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- Continues the impact of the position reallocations from Finance & Budget to PMO and IT that occurred during FY 21.
- Does not include the salaries and benefits for one vacant position that is frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- Reallocates 3.5 positions to the capital budget. These positions provide capital and debt budget management and development work, construction procurement, and fixed asset accounting services.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- *Increase* of \$274,550 or 30.3% in Operating expenditures due to the following:
  - \$155,000 in one-time funding for succession management and process improvement initiatives
  - \$61,500 to continue to cover e-check fees
  - \$57,000 for expanded use of technology such as digital forms and Laserfiche
  - All other operating expenses are *increasing* a net \$1,050
- *Decrease* of \$72,390 or 76.8% in capital outlay expenditures primarily due to discontinuation of the lease at 400 Preston Avenue.

- *Decrease* of \$54,195 in related revenues, due primarily to the net impact of increases in grants administration fees and land use applications fees and the removal of the administration fee collected from the Albemarle County Regional Jail.

***FY 22 Adopted Budget:*** There are no changes made to the recommended budget.

# DEPARTMENT OF INFORMATION TECHNOLOGY

## MISSION

As the County strives to become a High Performing Organization (HPO), the Department of Information Technology (IT) is evolving to embrace the core tenets of the HPO Model. To that charge, the department engages in strategic planning to allocate the technology resources of the County in a manner that reflects its role as stewards of these resources.

The Department of Information Technology’s mission is to lead and complement innovation throughout the County. Through teamwork and a culture that embraces efficiency and optimization, the department works to deliver information and telecommunication services quickly, reliably, and securely. This success enhances all County staff’s decision-making, communications, and performance.

## DESCRIPTION

Provide technologies which offer quick and reliable access to information and communications services. These technologies enhance County government staffs’ decision-making, ability to communicate with internal and external contacts, and the performance of routine tasks.

## GOALS

- Support Request Response Time Goal – Complete all support requests within 4 hours of receipt.
- Telephone Systems Uptime Goal – Maintain 95% uptime for County telephone systems in seven buildings.
- Network/Major Systems Uptime Goal – Maintain 99% uptime for all County networks (LAN, WAN, and wireless.)

Additional information about this Department’s support of the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

## FINANCIAL DATA

INFORMATION TECHNOLOGY								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$2,063,799	\$2,157,658	\$2,096,767	\$2,236,296	\$2,236,296	\$2,236,296	\$78,638	3.6%
Benefits	\$633,925	709,293	704,527	725,820	725,820	725,820	\$16,527	2.3%
Operating	\$1,195,574	1,199,594	1,343,477	1,583,468	1,572,523	1,572,523	\$372,929	31.1%
Capital Outlay	\$193,544	10,000	30,249	10,000	6,000	6,000	(\$4,000)	-40.0%
Resource Plans							\$0	
<b>Expenditure Total</b>	<b>\$4,086,843</b>	<b>\$4,076,545</b>	<b>\$4,175,020</b>	<b>\$4,555,584</b>	<b>\$4,540,639</b>	<b>\$4,540,639</b>	<b>\$464,094</b>	<b>11.4%</b>
<b>Revenue</b>								
Local	\$0	\$0	\$0	\$137,737	\$137,737	\$137,737	\$137,737	
<b>Net Cost</b>	<b>\$4,086,843</b>	<b>\$4,076,545</b>	<b>\$4,175,020</b>	<b>\$4,417,847</b>	<b>\$4,402,902</b>	<b>\$4,402,902</b>	<b>\$326,357</b>	<b>8.0%</b>
<b>Positions</b>	<b>27.0</b>	<b>27.0</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>	<b>1.0</b>	<b>3.7%</b>

## OVERVIEW/NOTABLE CHANGES

### ***FY 21 Projected:***

- Includes the re-allocation of 1.0 position from the Department of Finance & Budget to IT.
- Includes \$212,600 from the Business Process Optimization Reserve in support of organizational priorities.

***FY 22 Recommended Budget:*** The Information Technology budget *increases* by \$464,094 or 11.4% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- Continues the impact of the position reallocation from Finance & Budget to IT that occurred during FY 21.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year 2021, a one-month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- \$372,929 or 31.1% *increase* in operating expenses due primarily to the following:
  - \$184,800 *increase* for hardware and software maintenance contract renewals and contract increases.
  - \$17,628 *increase* to continue enhanced Internet connectivity.
  - \$179,000 *increase* for cloud computing costs, including costs to support geographic information system software.
- Beginning in FY 22, IT is recovering costs associated with licenses purchased on behalf of the school division and partner agencies. This is estimated to be \$137,737 in FY 22.

***FY 22 Adopted Budget:*** There are no changes made to the recommended budget.

# DEPARTMENT OF VOTER REGISTRATION AND ELECTIONS

## MISSION

The mission of the Albemarle County Department of Voter Registration and Elections is to provide the citizens of Albemarle County with timely and accessible services designed to maintain accurate voter registration records and ensure the administration of free, fair, and transparent elections, in accordance with the law.

## DESCRIPTION

The department provides the means for eligible citizens to register to vote in Albemarle County; provides information to the general public regarding elections and voting; maintains a dual filing system for over 80,000 registered voters in Albemarle County; administers all Federal, State, and local elections held in Albemarle County; provides information and assistance to candidates for elected office and to elected officials; and provides for the internal administration of the department, including staff training, personnel management, short and long-range planning, budget preparation, and general operations management.

## GOALS

- Continue to maintain free, fair and efficient voter registration opportunities for County residents.
- Continue to administer free, fair, and smooth elections in the County.
- Continue to assist local candidates with candidate qualification and disclosure procedures.

## FINANCIAL DATA

VOTER REGISTRATION AND BOARD OF ELECTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$326,573	\$430,831	\$425,600	\$514,055	\$514,055	\$514,055	\$83,224	19.3%
Benefits	101,970	128,104	132,775	140,343	140,343	140,343	\$12,239	9.6%
Operating	316,368	410,703	436,910	489,470	474,470	474,470	\$63,767	15.5%
Capital Outlay	53,350	1,872	0	32,832	3,832	3,832	\$1,960	104.7%
<b>Expenditure Total</b>	<b>\$798,261</b>	<b>\$971,510</b>	<b>\$995,285</b>	<b>\$1,176,700</b>	<b>\$1,132,700</b>	<b>\$1,132,700</b>	<b>\$161,190</b>	<b>16.6%</b>
<b>Revenue</b>								
Local	\$400	\$557	\$557	\$557	\$557	\$557	\$0	
State	129,473	53,350	57,190	57,762	57,762	57,762	\$4,412	8.3%
<b>Revenue Total</b>	<b>\$129,873</b>	<b>\$53,907</b>	<b>\$57,747</b>	<b>\$58,319</b>	<b>\$58,319</b>	<b>\$58,319</b>	<b>\$4,412</b>	<b>8.2%</b>
<b>Net Cost</b>	<b>\$668,388</b>	<b>\$917,603</b>	<b>\$937,538</b>	<b>\$1,118,381</b>	<b>\$1,074,381</b>	<b>\$1,074,381</b>	<b>\$156,778</b>	<b>17.1%</b>
<b>Positions</b>	<b>4.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>0.0</b>	<b>0.0%</b>

## OVERVIEW/NOTABLE CHANGES

### **FY 21 Projected:**

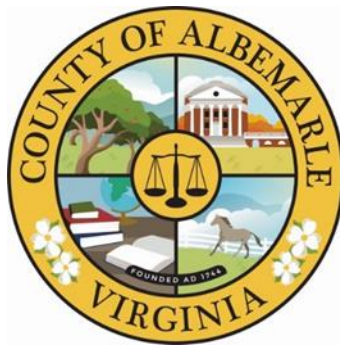
- Includes \$40,780 for expenditures re-appropriated from FY 20 to FY 21.

**FY 22 Recommended Budget:** The Department of Voter Registration and Elections' budget *increases* by \$161,190 or 16.6% and reflects the following:



- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Net *increase* of \$102,000 in primary election costs primarily for a possible second primary. This second primary is recommended to be funded with one-time funding.
- Net *decrease* of \$8,000 in the categories of overtime, part-time, operating and capital outlay primarily due to FY 22 being a non-presidential election year; however, costs are included to cover the early voting period and the increase in use of absentee balloting for the gubernatorial election.
- *Increase* of \$1,960 or 104.7% in capital outlay for postage meter lease.
- \$4,412 or 8.2% *increase* in related revenues primarily due to an anticipated increase in funding from the State Department of Elections.

***FY 22 Adopted Budget:*** There are no changes made to the recommended budget.

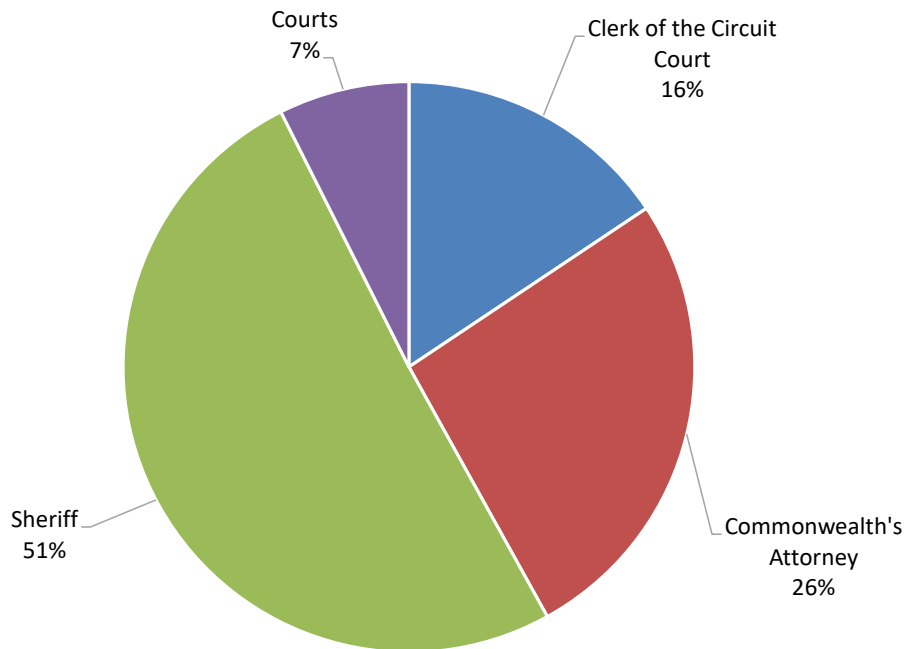


# Judicial

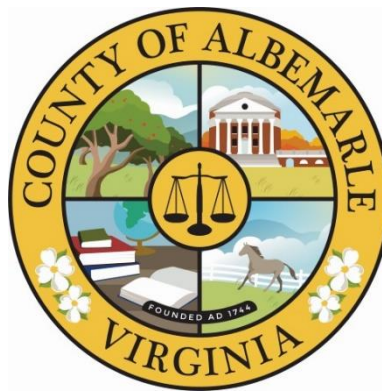


# JUDICIAL

**FY 22 Adopted  
Judicial Budget  
\$5,958,384**



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	\$ REC-ADP	% REC/ADP	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Clerk of the Circuit Court	\$946,413	\$915,467	\$926,692	\$930,453	\$930,453	\$14,986	1.6%	\$930,453	\$14,986	1.6%
Commonwealth's Attorney	1,436,769	1,577,185	1,521,265	1,569,290	1,569,290	(\$7,895)	-0.5%	1,569,290	(\$7,895)	-0.5%
Sheriff	2,953,083	2,981,515	2,690,603	3,018,121	3,018,121	\$36,606	1.2%	3,018,121	\$36,606	1.2%
Courts	409,069	443,652	427,973	456,284	440,520	(\$3,132)	-0.7%	440,520	(\$3,132)	-0.7%
<b>TOTAL JUDICIAL</b>	<b>\$5,745,335</b>	<b>\$5,917,819</b>	<b>\$5,566,533</b>	<b>\$5,974,148</b>	<b>\$5,958,384</b>	<b>\$40,565</b>	<b>0.7%</b>	<b>\$5,958,384</b>	<b>\$40,565</b>	<b>0.7%</b>



# CLERK OF THE CIRCUIT COURT

## MISSION

The mission of the Clerk of the Circuit Court is to carry out a comprehensive list of statutorily mandated duties as well as to carry out duties imposed by the Rules of the Supreme Court of Virginia as it relates to service to the Court. This office will provide expedient, efficient service to the public, attorneys at law, judges, and other agencies of the Commonwealth of Virginia and the County of Albemarle. In addition, the Clerk of the Circuit Court’s office will continue the preservation of public records and provide effective access to the court system through the use of technology.

## DESCRIPTION

The Clerk of the Circuit Court is a Virginia constitutional officer elected to an eight-year term by the voters of Albemarle County. The Clerk handles administrative and financial matters for the Circuit Court and has authority to conduct the individual duties that are enumerated by statute, including but not limited to the recording of deeds, the probating of wills, the administration of estates, the appointment of guardians and conservators, and the issuance of marriage licenses and concealed firearm permits. The Clerk is also the custodian of the court records, deeds, and other important documents of the court system.

## GOALS

- To further modernization through the use of digital information technology tools that will enable both on-premises and remote users access to public information.
- To develop solutions to records storage such that the space issues facing the Clerk’s Office can be either reduced or eliminated.

## FINANCIAL DATA

CLERK OF CIRCUIT COURT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$587,654	\$558,568	\$567,799	\$571,069	\$571,069	\$571,069	\$12,501	2.2%
Benefits	205,902	214,004	207,422	208,634	208,634	208,634	(\$5,370)	-2.5%
Operating	144,360	138,095	146,270	145,950	145,950	145,950	\$7,855	5.7%
Capital Outlay	8,496	4,800	5,200	4,800	4,800	4,800	\$0	0.0%
Expenditure Total	\$946,413	\$915,467	\$926,692	\$930,453	\$930,453	\$930,453	\$14,986	1.6%
<b>Revenue</b>								
Local	\$263,384	\$211,564	\$236,872	\$232,850	\$232,850	\$232,850	\$21,286	10.1%
State	1,077,144	1,068,677	535,069	522,746	522,746	522,746	(\$545,931)	-51.1%
Revenue Total	\$1,340,529	\$1,280,241	\$771,941	\$755,596	\$755,596	\$755,596	(\$524,645)	-41.0%
<b>Net Cost</b>	<b>(\$394,116)</b>	<b>(\$364,774)</b>	<b>\$154,751</b>	<b>\$174,857</b>	<b>\$174,857</b>	<b>\$174,857</b>	<b>\$539,631</b>	<b>-147.9%</b>
<b>Positions</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>0.0</b>	<b>0.0%</b>

## OVERVIEW/NOTABLE CHANGES

### FY 21 Projected Budget:

- Includes \$4,007 for expenditures re-appropriated From FY 20 to FY 21.

**FY 22 Recommended Budget:** The Clerk of the Circuit Court's budget *increases* by \$14,986 or 1.6% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for one vacant position that is frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- \$7,855 or 5.7% net *increase* in operating costs primarily due to an increase in education & travel and non-capital technology equipment.
- *Decrease* of \$524,645 or 41.0% in related revenues primarily due to a loss of funds from the State for Recordation Fees due to a change enacted during the 2020 General Assembly.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# COMMONWEALTH'S ATTORNEY

## MISSION

The Albemarle County Commonwealth's Attorney's Office (CAO) is dedicated to pursuing justice and protecting the rights and safety of the community. As part of that mission, the CAO works to enhance public safety and welfare through the vigorous enforcement of criminal laws in a fair, ethical, and just manner. The CAO also uses evidence-based practices to enhance public safety while decreasing criminal justice costs.

## DESCRIPTION

In order to accomplish the CAO mission, the Commonwealth's Attorney and Assistant Commonwealth's Attorneys work with our law enforcement partners and community members to prevent crime while prosecuting matters with integrity and fairness.

- Albemarle County Juvenile and Domestic Relations District Court: Juvenile Criminal Dockets, Adult Criminal and Domestic Violence Dockets, and Juvenile Traffic Dockets, motions/hearings, and bond matters.
- Albemarle County General District Court: criminal misdemeanor dockets, traffic dockets, felony preliminary hearing dockets, motions/hearings, and bond matters.
- Albemarle County Circuit Court: all criminal felony matters, jury trials, bond matters, motions/hearings, and grand jury proceedings.
- Virginia Court of appeals: criminal appeals.

## GOALS

- Prosecute the criminal laws of the Commonwealth of Virginia and County of Albemarle effectively, ethically, professionally, and fairly, thereby promoting public confidence in the fair administration of justice.
- Work closely with law enforcement and other departments within the judicial, law enforcement, and public safety areas, consult with law enforcement officers on investigations, provide periodic training.
- Represent the Commonwealth as it's attorney for Albemarle County for the following (but not limited to): determining extradition matters, coordinating Court schedules, communicating regarding transportation of inmates from other facilities, conducting special grand juries, preparing indictments for and advising the regular grand jury, reviewing individual cases for entry into Drug Court and Mental Health Docket, conflict of interest notification to public official and opinions, and education and outreach to the general public.



**FINANCIAL DATA**

COMMONWEALTH'S ATTORNEY								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$1,029,420	\$1,134,922	\$1,106,947	\$1,132,020	\$1,132,020	\$1,132,020	(\$2,902)	-0.3%
Benefits	295,095	365,024	346,773	347,760	347,760	347,760	(\$17,264)	-4.7%
Operating	107,527	71,079	61,545	82,450	82,450	82,450	\$11,371	16.0%
Capital Outlay	4,540	6,160	6,000	7,060	7,060	7,060	\$900	14.6%
Other	187	0	0	0	0	0	\$0	
Expenditure Total	\$1,436,769	\$1,577,185	\$1,521,265	\$1,569,290	\$1,569,290	\$1,569,290	(\$7,895)	-0.5%
<b>Revenue</b>								
Local	\$5,242	\$6,432	\$6,432	\$6,432	\$6,432	\$6,432	\$0	0.0%
State	662,167	674,878	683,594	700,684	700,684	700,684	\$25,806	3.8%
Transfers	60,000	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
Revenue Total	\$727,409	\$741,310	\$750,026	\$767,116	\$767,116	\$767,116	\$25,806	3.5%
<b>Net Cost</b>	<b>\$709,360</b>	<b>\$835,875</b>	<b>\$771,239</b>	<b>\$802,174</b>	<b>\$802,174</b>	<b>\$802,174</b>	<b>(\$33,701)</b>	<b>-4.0%</b>
<b>Positions</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 21 Projected Budget:**

- Includes \$22,434 for expenditures re-appropriated From FY 20 to FY 21.

**FY 22 Recommended Budget:** The Commonwealth’s Attorney budget *decreases* by \$7,895 or 0.5% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Combined *increase* of \$12,271 in the operating and capital outlay expenditure categories primarily due to increased education & travel and dues & memberships.
- \$25,806 or 3.5% *increase* in related revenues primarily due to an anticipated increase in funding from the State Compensation Board.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# OFFICE OF THE SHERIFF

## MISSION

It is the mission of the Albemarle County Sheriff's Office to serve all citizens with respect, fairness, and compassion. It is our mission to provide quality and effective law enforcement services to citizens of Albemarle County. We are dedicated to providing a quality work environment with professionalism and moral values. The Albemarle County Sheriff's Office is devoted to providing quality law enforcement, court security and civil process services to all citizens and visitors of Albemarle County and to conduct ourselves in a manner respectful of the trust that has been placed upon us.

## DESCRIPTION

The Sheriff is a Virginia constitutional officer elected to a four-year term by the voters of Albemarle County. The Sheriff's Office is responsible for processing and serving civil and criminal court authorized documents, for providing courtroom security to the Circuit Court, General District Court, and the Juvenile and Domestic Relations Court, and for transporting prisoners from the local jail, as well as non-local prisoners located across the Commonwealth of Virginia. The Sheriff's Office is also responsible for extraditing prisoners across the United States who have pending charges in Albemarle County, for transporting persons committed to a mental health facility with the issuance of a Temporary Detention Order (TDO) across the Commonwealth of Virginia, and for performing selective enforcement activities on the highways of Albemarle County to keep the highways safer for all citizens. The Sheriff's Office is responsible for all search and rescue missions in Albemarle County.

## GOALS

- Ensure core functions (court security, prisoner and mental patient transports, and civil process) are performed in the most cost efficient and productive manner.
- Ensure staffing levels are met to maintain the safety and security of the judges, court staff, and the public.
- Ensure the use of volunteers is maximized to support initiatives beyond basic mandatory functions.
- Identify ways the office can provide additional desired service to the community and work in concert with the Albemarle County Police Department to avoid service duplication.

**FINANCIAL DATA**

OFFICE OF THE SHERIFF								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$1,871,595	\$1,936,751	\$1,656,680	\$1,909,935	\$1,909,935	\$1,909,935	(\$26,816)	-1.4%
Benefits	564,267	632,833	642,710	637,127	637,127	637,127	\$4,294	0.7%
Operating	431,208	337,991	317,273	421,459	421,459	421,459	\$83,468	24.7%
Capital Outlay	73,120	60,000	60,000	36,480	36,480	36,480	(\$23,520)	-39.2%
Transfer to RFTC Fund	12,894	13,940	13,940	13,120	13,120	13,120	(\$820)	-5.9%
Expenditure Total	\$2,953,083	\$2,981,515	\$2,690,603	\$3,018,121	\$3,018,121	\$3,018,121	\$36,606	1.2%
<b>Revenue</b>								
Local	\$470,072	\$589,329	\$358,619	\$556,049	\$556,049	\$556,049	(\$33,280)	-5.6%
State	637,825	646,768	675,875	692,772	692,772	692,772	\$46,004	7.1%
Federal	21,842	0	0	0	0	0	\$0	
Revenue Total	\$1,129,738	\$1,236,097	\$1,034,494	\$1,248,821	\$1,248,821	\$1,248,821	\$12,724	1.0%
<b>Net Cost</b>	<b>\$1,823,345</b>	<b>\$1,745,418</b>	<b>\$1,656,109</b>	<b>\$1,769,300</b>	<b>\$1,769,300</b>	<b>\$1,769,300</b>	<b>\$23,882</b>	<b>1.4%</b>
<b>Positions</b>	<b>26.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 22 Recommended Budget:** The Office of the Sheriff's budget *increases* by \$36,606 or 1.2% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Salary savings have been realized with several deputies retiring and replacements starting at lower base pays.
- *Increase* of \$57,691 for the contribution to the Vehicle Replacement Fund and the purchase of extra equipment for vehicles that are recommended for replacement in FY 22. This increase is recommended to be funded with one-time funding.
- \$820 or 5.9% *decrease* in Other costs for Sheriff Department's contribution to the Regional Firearms Training Center Fund based on the facility's expenditures.
- \$12,724 or 1.0% *increase* in related revenues primarily due to an anticipated increase in funding from the State Compensation Board.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# COURTS

## MISSION

The essential mission of the Courts is to fairly and effectively adjudicate legal cases involving matters of criminal, civil, and domestic relations, the laws of the Commonwealth of Virginia, and the laws of the County of Albemarle.

## DESCRIPTION

Albemarle County is part of the Sixteenth Judicial District of Virginia and is served by a Circuit Court, General District Court, Juvenile and Domestic Relations Court, the Magistrate's Office, and the Public Defender's Office.

**Circuit Court** is the court of record for Albemarle County, the trial court with the broadest powers, and the only Court that conducts jury trials. The Circuit Court hears felony criminal cases and handles all civil cases with claims of more than \$15,000. The Circuit Court also handles family matters and cases appealed from the General District Court and the Juvenile Domestic Relations District Court. The County pays the cost of two Legal Assistants to the Circuit Court, who manage the entire Circuit Court docket.

**General District Court** hears minor misdemeanor criminal cases, conducts preliminary hearings for the more serious criminal felony cases, and handles most traffic violation cases. The Court also decides zoning, hunting, and fishing license matters. The General District Court Clerk's Office assists the judge in conducting judicial functions and has responsibility for all administrative and resource management functions of the Court.

**The Magistrate** is appointed and supervised by the Judge of the Circuit Court and serves as the initial contact between citizens and the criminal justice system. The duties of the Magistrate include the issuance of arrest and search warrants, subpoenas, civil warrants, summons, and temporary mental detention orders. The Magistrate also determines bail as well as commitments to and releases from jail. The Magistrate's Office serves both the City of Charlottesville and the County of Albemarle.

**Juvenile & Domestic Relations (J & DR) Court** serves the City of Charlottesville and Albemarle County. The City and the County share a single J & DR Court facility and pay supplementary support costs for the Court. The J & DR District Court hears all matters involving juveniles. In addition, the Court handles legal matters involving the family such as custody, support, visitation, family abuse cases, and criminal cases where the defendant and alleged victim are family or household members. Associated with the J & DR District Court is a Court Services Unit, which serves the Court and facilitates the rehabilitation or treatment of those who come before the Court.

**Public Defender's Office** is part of the Virginia Indigent Defense Commission, a state agency. Attorneys in the office are appointed by the Albemarle and Charlottesville courts to represent all indigent criminal defendants charged with jailable offenses.

**FINANCIAL DATA**

COURTS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Circuit Court	\$164,676	\$193,886	\$167,707	\$183,005	\$183,005	\$183,005	(\$10,881)	-5.6%
General District Court	34,520	40,800	51,300	40,800	40,800	40,800	\$0	0.0%
Magistrate	4,171	4,575	4,575	4,575	4,575	4,575	\$0	0.0%
Juvenile Court	124,305	121,674	121,674	127,769	127,769	127,769	\$6,095	5.0%
Public Defender	81,396	82,717	82,717	100,135	84,371	84,371	\$1,654	2.0%
Expenditure Total	\$409,069	\$443,652	\$427,973	\$456,284	\$440,520	\$440,520	(\$3,132)	-0.7%
<b>Revenue</b>								
Local	\$54,417	\$62,215	\$60,906	\$63,262	\$63,262	\$63,262	\$1,047	1.7%
<b>Net Cost</b>	<b>\$354,652</b>	<b>\$381,437</b>	<b>\$367,067</b>	<b>\$393,022</b>	<b>\$377,258</b>	<b>\$377,258</b>	<b>(\$4,179)</b>	<b>-1.1%</b>
<b>Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 22 Recommended Budget:** Overall, funding to the various Courts *decreases* \$3,132 or 0.7% and reflects the following:

**Circuit Court:**

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Includes an \$18,000 *decrease* in operating costs for other professional services, rental & maintenance of office equipment, books & subscriptions, and dues & memberships based on historical trends.

**General District Court:**

- The General District Court budget does not change.

**Magistrate:**

- The Magistrate budget does not change. The County’s share of operations expenses remains at 50%.

**Juvenile Court:**

- The City of Charlottesville is the fiscal agent for the Juvenile and Domestic Relations (J&DR) Court. The County’s contribution *increases* \$6,095 or 5.0% reflecting changes associated with operations and building maintenance expenses. The County’s share of operations and building maintenance expenses remains at 50%.

**Public Defender:**

- The budget *increases* \$1,654 or 2.0% and is based on the same overall salary increase provided to local government employees.

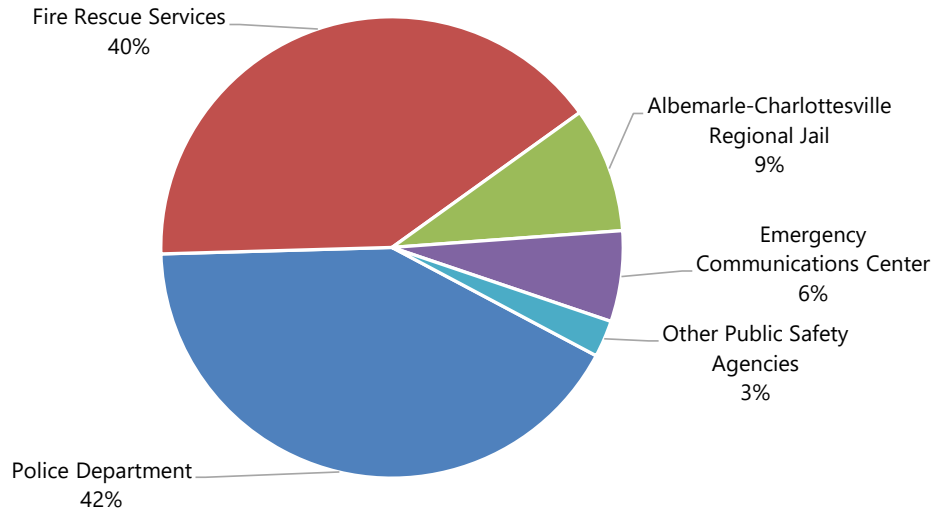
**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# Public Safety

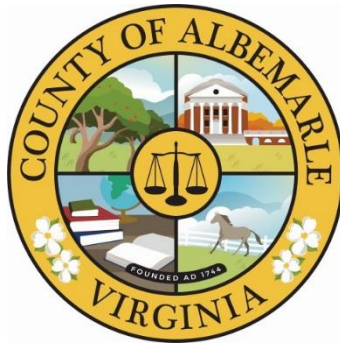


# PUBLIC SAFETY

FY 22 Adopted  
Public Safety Budget  
\$48,073,990



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Police Department	\$20,086,494	\$19,649,017	\$15,469,965	\$20,082,975	\$20,082,975	\$20,082,975	\$433,958	2.2%
Fire Rescue Services	17,270,132	18,822,365	15,635,640	19,576,867	19,475,468	19,475,468	\$653,103	3.5%
Albemarle-Charlottesville Regional Jail	4,217,868	4,199,579	4,175,731	4,216,703	4,216,703	4,216,703	\$17,124	0.4%
Emergency Communications Center	2,861,215	2,840,549	2,833,190	3,058,829	3,058,829	3,058,829	\$218,280	7.7%
Other Public Safety Agencies	1,009,803	1,159,298	1,137,686	1,299,315	1,240,015	1,240,015	\$80,717	7.0%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$45,445,511</b>	<b>\$46,670,808</b>	<b>\$39,252,212</b>	<b>\$48,234,689</b>	<b>\$48,073,990</b>	<b>\$48,073,990</b>	<b>\$1,403,182</b>	<b>3.0%</b>





# POLICE DEPARTMENT

## MISSION

The mission of the Albemarle County Police Department is to provide for the safety and security of our many diverse citizens and communities while protecting individual rights and delivering quality services.

## DESCRIPTION

Albemarle County is the fifth largest county in the Commonwealth of Virginia containing 726 square miles of land and 6 square miles of water. The Albemarle County Police Department was created in 1983 to assume primary responsibility for law enforcement.

## GOALS

- Strengthen Community Trust, Transparency, Legitimacy, and Accountability
- Enhance Community Safety
- Invest in our People

Additional information about this department’s support of the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

## FINANCIAL DATA

POLICE DEPARTMENT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$12,016,902	\$11,825,369	\$8,817,128	\$11,949,726	\$11,949,726	\$11,949,726	\$124,357	1.1%
Benefits	4,014,380	4,380,474	3,217,126	4,366,691	4,366,691	4,366,691	(\$13,783)	-0.3%
Operating	3,339,810	2,958,235	2,929,879	3,322,742	3,322,742	3,322,742	\$364,507	12.3%
Capital Outlay	586,849	357,119	378,012	317,262	317,262	317,262	(\$39,857)	-11.2%
Transfers to Other Funds	128,553	127,820	127,820	126,554	126,554	126,554	(\$1,266)	-1.0%
Expenditure Total	\$20,086,494	\$19,649,017	\$15,469,965	\$20,082,975	\$20,082,975	\$20,082,975	\$433,958	2.2%
<b>Revenue</b>								
Local	777,281	\$811,136	\$478,710	\$605,290	\$605,290	\$605,290	(\$205,846)	-25.4%
State	2,233,836	2,166,823	2,233,838	2,233,838	2,233,838	2,233,838	\$67,015	3.1%
Transfer from Schools	180,274	264,592	264,592	0	0	0	(\$264,592)	-100.0%
Revenue Total	\$3,191,391	\$3,242,551	\$2,977,140	\$2,839,128	\$2,839,128	\$2,839,128	(\$403,423)	-12.4%
<b>Net Cost</b>	<b>\$16,895,103</b>	<b>\$16,406,466</b>	<b>\$12,492,825</b>	<b>\$17,243,847</b>	<b>\$17,243,847</b>	<b>\$17,243,847</b>	<b>\$837,381</b>	<b>5.1%</b>
<b>Positions</b>	<b>173.0</b>	<b>173.0</b>	<b>173.0</b>	<b>173.0</b>	<b>173.0</b>	<b>173.0</b>	<b>0.0</b>	<b>0.0%</b>

## OVERVIEW/NOTABLE CHANGES

### FY 21 Projected:

- Includes \$132,337 for expenditures re-appropriated from FY 20 to FY 21.
- Reflects \$3,664,522 in personnel expenditures that were reimbursed by federal Coronavirus, Aid, Relief and Economic Security (CARES) Act Coronavirus Relief Fund (CRF) funds. The budget for these expenditures was reallocated to create a Pandemic Response, Recovery, and Reconstitution Contingency Reserve. More information on that Reserve is included in the Non-Departmental chapter of this document.

**FY 22 Recommended Budget:** The Police Department's budget *increases* by \$433,958 or 2.2%, and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for one and a half vacant positions that are frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- *Decrease* of \$40,000 in reimbursable overtime based on recent expenditure trends. There is a corresponding revenue decrease related to reimbursable overtime.
- Combined *increase* of \$324,650 in the Operating and Capital Outlay expenditure categories primarily due to:
  - *Increase* of \$296,000 for the contribution to the Vehicle Replacement Fund and the purchase of extra equipment for vehicles that are recommended for replacement in FY 22. This increase is recommended to be funded with one-time funding.
  - \$38,000 *increase* in machinery and equipment based on annual capital outlay plan.
  - \$14,000 *decrease* for vehicle and equipment fuel primarily due to historical trends and analysis of price and usage.
- *Decrease* of \$1,266 or 1.0% in Transfers to Other Funds category, which includes the local costs for the following programs (please see the Other Funds chapter of this document for more information on these programs):
  - \$3,162 *increase* for the local cost for the Victim Witness Grant Fund, which is an ongoing grant.
  - \$4,428 *decrease* for the Police Department's contribution to the Regional Firearms Training Center Fund based on the facility's expenditures.
- A net *decrease* of \$403,423 or 12.4% in related revenues due to a \$67,000 *increase* in State funding; a \$43,000 *decrease* to reimbursable overtime fees and a \$164,000 *decrease* to fines to more accurately reflect the effects of the pandemic; and a \$265,000 *decrease* to Schools transfer for School Resource Officer program due to discontinuing this program. The School Resource Officer positions have been re-purposed into the patrol program and will provide an additional 5,200 patrol support hours.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# FIRE RESCUE SERVICES

## DESCRIPTION

Emergency services in Albemarle County are provided by a combination system consisting of volunteer and career personnel working cooperatively and collaboratively together to provide fire, rescue, and emergency medical services to the community while at the same time partnering with other local and regional emergency services organizations.

As of FY 21, the system consists of:

- Six County medic units and four fire engines, one of which provides service Monday – Friday during the day. These units are staffed full-time by career personnel and supplemented with volunteer staffing.
- Seven volunteer fire companies, five of which have career staffing Monday – Friday during the day, with volunteer staffing nights and weekends
- Two volunteer rescue squads

The system is an equal opportunity, progressive organization whose goal is to provide the highest quality service within the constraints of its funding and personnel resources.

## GOALS

- Improve relations among system partners.
- Establish and implement consistent and accurate data collection and analysis systems to drive performance.
- Establish and begin to implement common standards across the system.
- Ensure methods are in place for community risk reduction.
- Improve methods to recruit, develop and retain both volunteer and career staff.

Additional Information about Fire Rescue service's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning Section of this Document.

FINANCIAL DATA

FIRE RESCUE SERVICES								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
<b>Fire Rescue Department</b>								
Salaries	\$8,720,311	\$9,418,907	\$7,184,320	\$9,662,507	\$9,662,507	\$9,889,779	\$470,872	5.0%
Benefits	3,147,922	3,774,468	2,767,355	\$3,708,790	3,708,790	3,812,479	38,011	1.0%
Operating	1,826,404	1,790,813	1,962,711	1,839,979	1,839,979	1,876,679	85,866	4.8%
Capital Outlay	52,014	18,500	67,110	29,081	29,081	31,136	12,636	68.3%
Reserve for FEMA Grant	0	168,872	0	0	0	0	(168,872)	-100.0%
Transfer to VA EMS Grant	0	0	23,800	0	0	0	0	
Resource Plans	0	0	0	434,798	434,798	0	0	
<b>Fire Rescue Department Total</b>	<b>\$13,746,651</b>	<b>\$15,171,560</b>	<b>\$12,005,295</b>	<b>\$15,675,155</b>	<b>\$15,675,155</b>	<b>\$15,610,073</b>	<b>\$438,513</b>	<b>2.9%</b>
<b>Volunteer Fire Rescue</b>								
Charlottesville Albemarle Rescue Squad	\$116,300	\$116,300	\$133,300	\$116,300	\$58,150	\$58,150	(58,150)	-50.0%
Crozet Volunteer Fire Department	194,789	172,040	178,040	169,040	169,040	169,040	(3,000)	-1.7%
Earlsville Volunteer Fire Company	178,145	187,469	188,463	197,794	167,294	167,294	(20,175)	-10.8%
East Rivanna Volunteer Fire Company	202,713	237,617	250,617	222,062	222,062	222,062	(15,555)	-6.5%
North Garden Volunteer Fire Company	140,678	147,164	154,164	148,814	136,664	136,664	(10,500)	-7.1%
Scottsville Volunteer Fire Department	170,085	164,906	168,906	164,906	164,906	164,906	0	0.0%
Seminole Trail Volunteer Fire Department	278,012	293,486	341,351	287,286	287,286	287,286	(6,200)	-2.1%
Stony Point Volunteer Fire Company	156,508	144,891	147,891	147,091	144,441	144,441	(450)	-0.3%
Western Albemarle Rescue Squad (WARS)	279,103	390,514	410,514	405,514	370,514	370,514	(20,000)	-5.1%
Contingency: WARS Memo. of Understanding	0	39,051	39,051	0	37,051	37,051	(2,000)	-5.1%
<b>Volunteer Fire Rescue Total</b>	<b>\$1,716,333</b>	<b>\$1,893,438</b>	<b>\$2,012,297</b>	<b>\$1,858,807</b>	<b>\$1,757,408</b>	<b>\$1,757,408</b>	<b>(\$136,030)</b>	<b>-7.2%</b>
<b>System-Wide Fleet Management</b>								
Operating	\$1,505,861	\$1,321,666	\$1,250,758	\$1,620,762	\$1,620,762	1,620,762	299,096	22.6%
Capital Outlay	(1,544)	65,524	65,524	118,000	118,000	183,082	117,558	179.4%
<b>System-Wide Fleet Management Total</b>	<b>\$1,504,318</b>	<b>\$1,387,190</b>	<b>\$1,316,282</b>	<b>\$1,738,762</b>	<b>\$1,738,762</b>	<b>\$1,803,844</b>	<b>\$416,654</b>	<b>30.0%</b>
<b>Other Fire Rescue</b>								
City Fire Contract	\$214,051	\$255,424	\$202,013	\$204,390	\$204,390	\$204,390	(\$51,034)	-20.0%
Forest Fire Extinction	24,753	24,753	24,753	24,753	24,753	24,753	0	0.0%
Volunteer Fire Rescue Tax Credit	64,026	90,000	75,000	75,000	75,000	75,000	(15,000)	-16.7%
<b>Other Fire Rescue Total</b>	<b>\$302,830</b>	<b>\$370,177</b>	<b>\$301,766</b>	<b>\$304,143</b>	<b>\$304,143</b>	<b>\$304,143</b>	<b>(\$66,034)</b>	<b>-17.8%</b>
<b>Total Expenditures</b>	<b>\$17,270,132</b>	<b>\$18,822,365</b>	<b>\$15,635,640</b>	<b>\$19,576,867</b>	<b>\$19,475,468</b>	<b>\$19,475,468</b>	<b>\$653,103</b>	<b>3.5%</b>
<b>Revenues</b>								
Local	\$2,502,225	\$2,588,654	\$2,443,500	\$2,831,130	\$2,831,130	\$2,831,130	\$242,476	9.4%
State	358,403	403,520	473,019	473,019	473,019	473,019	69,499	17.2%
<b>Total Revenues</b>	<b>\$2,860,628</b>	<b>\$2,992,174</b>	<b>\$2,916,519</b>	<b>\$3,304,149</b>	<b>\$3,304,149</b>	<b>\$3,304,149</b>	<b>\$311,975</b>	<b>10.4%</b>
<b>Net Cost</b>	<b>\$14,409,504</b>	<b>\$15,830,191</b>	<b>\$12,719,121</b>	<b>\$16,272,718</b>	<b>\$16,171,319</b>	<b>\$16,171,319</b>	<b>\$341,128</b>	<b>2.2%</b>
<b>Positions (FTE)*</b>	<b>121.5</b>	<b>142.5</b>	<b>132.5</b>	<b>138.5</b>	<b>138.5</b>	<b>138.5</b>	<b>(4.0)</b>	<b>-2.8%</b>

\*10.0 FTE reported in the FY 21 Adopted Budget for a FEMA-SAFER grant are now reported in that grant's fund, see Other Funds chapter of this document for those FTEs.

OVERVIEW/NOTABLE CHANGES

FY 21 Projected:

- Reflects \$3,191,524 in personnel expenditures that were reimbursed by federal Coronavirus, Aid, Relief and Economic Security (CARES) Act Coronavirus Relief Fund (CRF) funds. The budget for these expenditures was reallocated to create a Pandemic Response, Recovery, and Reconstitution Contingency Reserve. More information on that Reserve is included in the Non-Departmental chapter of this document.
- Includes \$253,153 for expenditures re-appropriated from FY 20 to FY 21 and \$23,800 re-appropriated for the local match for a Virginia Office of Emergency Services equipment grant.
- Includes an additional \$31,364 appropriated to Seminole Trail Volunteer Fire Department to provide funding to the station for work completed to replace a water line.
- Includes \$12,506 reallocated at the request of Seminole Trail Volunteer Fire Department and Earlsville Volunteer Fire Company to the Fire Rescue Department to centralize the budgeting and management of costs for emergency medical services supplies and oxygen for these stations.

**FY 22 Recommended Budget:** The Fire Rescue Services budget *increases* \$653,103 or 3.5%, and reflects the following:

**Fire Rescue Department *increase* of \$503,595 or 3.3%:**

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for a 0.5 full-time equivalent vacant position that is frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- Net *increase* of \$36,280 in the categories of overtime, operating, capital outlay, and Reserve for FEMA grant expenses which includes:
  - \$97,977 *increase* for the impact of service changes approved in the FY 21 Adopted Budget becoming operational in FY 22, which includes a) 12.0 positions to provide 24/7 Advanced Life Support Emergency Medical Services (ALS EMS) coverage at the Ivy and Pantops stations and related Battalion Chief staffing; and b) 10.0 positions to provide weekday, daytime fire staffing at the Crozet Volunteer Fire Department and Pantops Public Safety Station.
  - \$78,372 *decrease* in the Reserve for FEMA grant, which included matching funds required for the first year of a three-year Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) grant awarded in FY 21. A portion of that Reserve is no longer needed, as the match for base salaries and benefits was waived at the time of the grant award. The remaining amount of \$90,500 for costs not covered by the grant such as overtime and operating costs are now reflected in other categories of the previous table.
  - *Increase* of \$16,675 to reallocate, at their request, funding from Seminole Trail Volunteer Fire Department and Earlysville Volunteer Fire Company to the Fire Rescue Department to centralize the budgeting and management of costs for emergency medical services supplies and oxygen for these stations.
- A net *decrease* of \$39,845 in all other operating and capital outlay operating costs.
- The Resource Plans category includes \$434,798 for 5.0 positions to provide supplemental weekday, daytime (6:00 am – 6:00 pm) cross staffing of a fire engine and ambulance at the request of North Garden Volunteer Fire Company and 1.0 related Training Division position. These positions are targeted to be hired in September 2021, be trained, and service is planned to begin in the fall of 2022.

**Volunteer Fire Rescue, *decrease* \$136,030 or 7.2%.**

- Funding is guided by the Board of Supervisors' approved Volunteer Funding Policy. This category includes contributions to volunteer fire and rescue stations' operating budgets for expenses such as building utilities and maintenance, communications, fire and emergency medical service supplies, meals, administrative expenses, training, and uniforms. This category also includes one-time costs which, pursuant to the policy, are considered for funding separately from the annual operating contribution and considered on a case-by-case basis.
- Charlottesville Albemarle Rescue Squad (CARS) is reduced \$58,150 or 50% based on the anticipated impact in call volume due to 24/7 Advanced Life Support Emergency Medical Services (ALS EMS) coverage at the Ivy and Pantops stations beginning mid-year in FY 22.
- The remaining 8 stations *decrease* \$77,880 or 4.4% due to:
  - Level funding for existing operating costs. The intent of the FY 22 process and recommendation is to recommend a change in operating funding comparable to changes in Fire Rescue Department, excluding any changes in personnel costs and the ongoing impacts of service changes approved in FY 21. As noted in the previous section, there is a net *decrease* net of \$39,845 in the Fire Rescue Department's operating

and capital outlay operating costs, excluding the aforementioned changes and request for supplemental staffing in FY 22 from North Garden Volunteer Fire Company.

- *Decrease* of \$16,675 to reallocate, at their request, funding from Seminole Trail Volunteer Fire Department and Earlysville Volunteer Fire Company to the Fire Rescue Department to centralize the budgeting and management of costs for emergency medical services supplies and oxygen for these stations.
- *Decrease* of \$59,205 in total one-time costs recommended for funding.
  - In FY 21, \$168,205 in one-time funding was provided, primarily due to providing \$100,000 for replacement defibrillators to Western Albemarle Rescue Squad and the net change in all other stations' one-time costs.
  - In FY 22, a total of \$109,000 is recommended of the requested \$189,000 in one-time costs. That amount is recommended to be funded with one-time funding. Unfunded one-time requests primarily include expenditures such as those that are more appropriate for and recommended to be considered in the context of the future Capital Improvements Program, for example, building related costs beyond routine maintenance; or pursuant to the volunteer funding policy, one-time fleet costs due to a variance from adopted specifications.

**System-wide Fleet Management, *increase* of \$351,572 or 25.3%:**

- *Increase* of \$196,279 in vehicle repair, maintenance, supplies, insurance for the impact of service changes approved in the FY 21 Adopted Budget becoming operational in FY 22.
- *Increase* of \$82,900 in fuel based on anticipated consumption and rates and the impact of service changes approved in the FY 21 Adopted Budget becoming operational in FY 22.
- *Increase* \$92,293 for the contribution to the Vehicle Replacement Fund and the purchase of extra equipment for vehicles that are recommended for replacement in FY 22. This increase is recommended to be funded with one-time funding.

**Other Fire Rescue, *decrease* of \$66,034 or 17.8%:**

- *Decrease* of \$51,034 or 20.0% in the City Fire Contract based on the FY 21 actual expense and projected number of net calls into the County.
- *Decrease* of \$15,000 or 16.7% in the Volunteer Fire Rescue Tax Credit based on the trend in the utilization of this program.

**Revenues related to Fire Rescue Services, *increase* \$311,975 or 10.4%,**

- This is primarily due to an *increase* of \$290,630 or 12.1% in EMS Cost Recovery revenues based on an analysis of trends and the ambulances located at the Ivy Fire Rescue Station and Pantops Public Safety station increasing from weekday, daytime (6:00 am – 6:00 pm) service to 24/7 service mid-year in FY 22. The projection for permits and fees reflects the current trend during the pandemic.

***FY 22 Adopted Budget:*** There are no changes made to the recommended budget.

# PUBLIC SAFETY CONTRIBUTIONS

## FINANCIAL DATA

PUBLIC SAFETY CONTRIBUTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Albemarle-Charlottesville Regional Jail	\$4,217,868	\$4,199,579	\$4,175,731	\$4,216,703	\$4,216,703	\$4,216,703	\$17,124	0.4%
Blue Ridge Juvenile Detention Center	333,717	465,500	444,328	535,234	535,234	535,234	\$69,734	15.0%
C'ville Albemarle SPCA	623,855	641,567	641,127	652,550	652,550	652,550	\$10,983	1.7%
Community Attention	0	0	0	59,300	0	0	\$0	
Emergency Communications Center	2,861,215	2,840,549	2,833,190	3,058,829	3,058,829	3,058,829	\$218,280	7.7%
VJCCCA*	52,231	52,231	52,231	52,231	52,231	52,231	\$0	0.0%
<b>Total Public Safety Contributions</b>	<b>\$8,088,886</b>	<b>\$8,199,426</b>	<b>\$8,146,607</b>	<b>\$8,574,847</b>	<b>\$8,515,547</b>	<b>\$8,515,547</b>	<b>\$316,121</b>	<b>3.9%</b>
<b>Revenue</b>								
State - SPCA Sterilization Fund	\$2,918	\$2,716	\$2,716	\$3,000	\$3,000	\$3,000	\$284	10.5%
<b>Net Cost</b>	<b>\$8,085,968</b>	<b>\$8,196,710</b>	<b>\$8,143,891</b>	<b>\$8,571,847</b>	<b>\$8,512,547</b>	<b>\$8,512,547</b>	<b>\$315,837</b>	<b>3.9%</b>

\*Virginia Juvenile Community Crime Control Act

## OVERVIEW/NOTABLE CHANGES

### FY 21 Projected Budget:

- Includes revised amounts for the Albemarle Charlottesville Regional Jail, Blue Ridge Juvenile Detention Center, and Emergency Communications Center based on the County’s share of operating costs for these regional public safety agencies based on the approved agencies’ budgets, which were finalized after the development of the County’s FY 21 budget.

**FY 22 Recommended Budget:** Public Safety Contributions *increase* \$316,121 or 3.9%, and reflect the following changes:

- The contributions to the following agencies are based on the County’s share of costs per each entity’s regional agreement. These amounts are based on the agencies’ draft budgets and will be updated accordingly should there be changes as their respective board’s review the budgets.
  - Albemarle Charlottesville Regional Jail (ACRJ) *increases* \$17,124 or 0.4%. This includes a 0.6% *increase* in the County’s total share of ACRJ costs based on the regional funding formula.
  - Blue Ridge Juvenile Detention Center (BRJDC) *increases* \$69,734 or 15.0%. This includes a 2.1% *increase* in the County’s total share of BRJDC costs based on the regional funding formula.
  - Emergency Communications Center (ECC) *increases* \$218,280 or 7.7%. This includes a 1.4% *decrease* in the County’s total share of ECC costs based on the regional funding formula,
- The Charlottesville Albemarle Society for the Prevention of Cruelty to Animals (CA-SPCA) contribution is *increasing* \$10,983 or 1.7% based on the contract approved by the Board of Supervisors in 2009. This contribution also includes \$3,000 to support the CA-SPCA’s spay and neuter efforts, which is offset by related state revenue.
- Community Attention requested funding of \$59,300 for the Youth Work Internship Program. Funding is not recommended.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

## DESCRIPTIONS

Albemarle Charlottesville Regional Jail provides jail services to Albemarle County, Nelson County, and the City of Charlottesville on a contractual basis.

Blue Ridge Juvenile Detention Center is a 40-bed regional facility serving the City of Charlottesville, Albemarle, Fluvanna, Greene, and Culpeper Counties. This facility provides temporary care and supervision of juvenile offenders detained or sentenced by order of the Courts for these localities.

Charlottesville-Albemarle Society for the Prevention of Cruelty to Animals (CA-SPCA) provides shelter for stray animals, promotes animal welfare, and educates the public on the proper care and handling of all animals. The County contracts with the CA-SPCA to provide a County animal shelter, which is a mandated County function. Recommended funding is based on the established funding formula between Albemarle County and the SPCA. The County also anticipates receiving state revenue for animal sterilization that is also included in the SPCA's amounts.

Community Attention Youth Internship Program (CAYIP) is a year round internship program for youth ages 14 - 21 in the Charlottesville/Albemarle community. Community Attention operates four 8-week sessions during the school year and one 6-week session during the summer serving approximately 175 youth.

Emergency Communications Center (ECC) provides emergency communications for the County, the City of Charlottesville, and the University of Virginia. The ECC receives all 9-1-1 calls in the area and serves as a central dispatch for the three local police departments, three rescue squads, and fire calls.

Virginia Juvenile Community Crime Control Act (VJCCCA) funds support for youth development, prevention and intervention services. This grant match funding is provided to the City of Charlottesville.

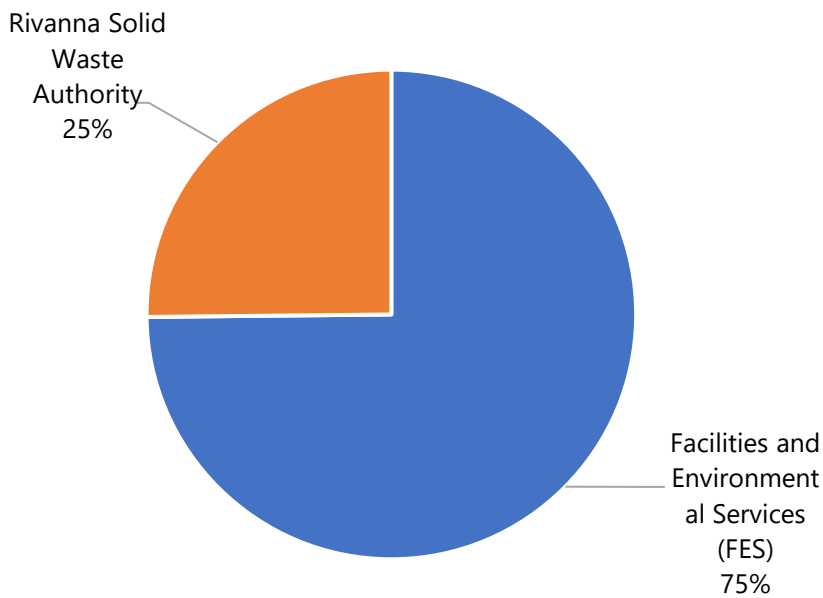


# Public Works

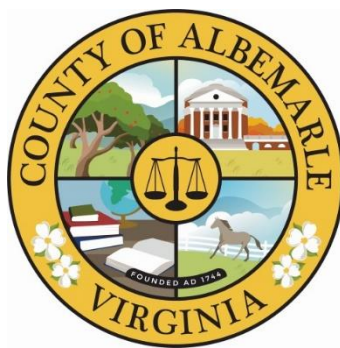


# PUBLIC WORKS

**FY 22 Adopted  
Public Works Budget  
\$6,778,772**



PUBLIC WORKS - GENERAL FUND ONLY								
EXPENDITURES	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Facilities and Environmental Services (FES)	\$4,797,080	\$4,994,118	\$6,631,889	\$5,134,687	\$5,073,213	\$5,073,213	\$79,095	1.6%
Rivanna Solid Waste Authority	1,134,011	1,500,947	1,504,955	1,705,559	1,705,559	1,705,559	\$204,612	13.6%
<b>TOTAL, PUBLIC WORKS</b>	<b>\$5,931,092</b>	<b>\$6,495,065</b>	<b>\$8,136,844</b>	<b>\$6,840,246</b>	<b>\$6,778,772</b>	<b>\$6,778,772</b>	<b>\$283,707</b>	<b>4.4%</b>



# FACILITIES AND ENVIRONMENTAL SERVICES

## MISSION

To provide exceptional services to support Albemarle County in its effort to advance good government initiatives. Through leadership, innovation, focus, and teamwork, Facilities and Environmental Services (FES) is dedicated to being a quality-first organization in support of the taxpayers, the Board of Supervisors' Strategic Plan, our internal customers, the environment, and our employees.

## DESCRIPTION

FES is primarily responsible for 1) maintaining and improving the physical assets of the County (such as its buildings, grounds, Keene landfill, and other infrastructure); 2) overseeing the planning, design, and construction of major capital improvements undertaken on behalf of the County; 3) in coordination with other departments and partner agencies, promoting climate change mitigation and adaptation planning and actions; 4) in coordination with the Department of Community Development, protecting the water resources and other natural resources of the County through various programs, including capital projects; and 5) managing our operations to ensure environmental compliance, promote security systems maintenance, fleet management, lease management, space management, street sign maintenance, and maintenance of public rights of way as authorized by the Board of Supervisors.

The FES department includes four divisions: Administration, Public Works, Facilities Planning and Construction (FP&C), and Environmental Services. The FP&C Division is budgeted in the capital budget. The budget and description for this division is displayed separately.

## GOALS

- Lead the County's climate action planning efforts, including the implementation of the highest priority actions in the Climate Action Plan adopted by the Board on October 7, 2020
- Continually and proactively evaluate the operation and maintenance services for the County's facilities and grounds to ensure facilities meet existing and future needs.
  - Develop a policy framework for addressing safety and physical security concerns at County-owned facilities.
  - Evaluate current workload balance between staff and contracted services, especially within Grounds Maintenance, to determine the most efficient use of the two resources and appropriate task assignment.
  - Develop policy frameworks to align operational practices and decisions with the objectives of the County's Climate Action Plan, including a) the County's vehicle fleet, b) the County's facilities, and c) the County's role in the provision of solid waste management services.
- Maintain the commitment to environmental stewardship through environmental management and sustainability programs for Local Government operations.
- Implement cost-effective programs to advance the County's goal of protecting local waterways and other natural resources.

Additional information about this department's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning section of this document.

**FINANCIAL DATA**

DEPARTMENT OF FACILITIES AND ENVIRONMENTAL SERVICES - GENERAL FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$1,404,492	\$1,660,065	\$1,564,656	\$1,617,760	\$1,616,884	\$1,616,884	(\$43,181)	-2.6%
Benefits	510,645	614,085	577,798	598,880	599,176	599,176	(\$14,909)	-2.4%
Operating	2,752,160	2,707,632	4,443,824	2,905,711	2,844,817	2,844,817	\$137,185	5.1%
Capital Outlay	129,783	12,336	45,611	12,336	12,336	12,336	\$0	0.0%
Expenditure Total	\$4,797,080	\$4,994,118	\$6,631,889	\$5,134,687	\$5,073,213	\$5,073,213	\$79,095	1.6%
<b>Revenue</b>								
Local	\$199,991	\$204,222	\$144,951	\$152,586	\$152,586	\$152,586	(\$51,636)	-25.3%
Transfer-Water Resources Fund*	547,816	635,341	635,341	667,978	667,978	667,978	\$32,637	5.1%
Revenue Total	\$747,807	\$839,563	\$780,292	\$820,564	\$820,564	\$820,564	(\$18,999)	-2.3%
<b>Net Cost</b>	<b>\$4,049,274</b>	<b>\$4,154,555</b>	<b>\$5,851,597</b>	<b>\$4,314,123</b>	<b>\$4,252,649</b>	<b>\$4,252,649</b>	<b>\$98,094</b>	<b>2.4%</b>
<b>Positions</b> <i>(Permanent Positions Only)</i>	<b>28.25</b>	<b>29.25</b>	<b>29.25</b>	<b>29.25</b>	<b>29.25</b>	<b>29.25</b>	<b>0.0</b>	<b>0.0%</b>

\*The actual transfer from the Water Resources Fund is based on actual expenditures.

Facilities Planning and Construction Division

The Facilities Planning and Construction (FP&C) Division is a part of Facilities and Environmental Services Department and is summarized in the Public Works chapter, though the funding is included in the capital budget. The chart below provides the costs and personnel for the entire Department of Facilities and Environmental Services including the FP&C Division.

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Facilities and Environmental Services	\$4,797,080	\$4,994,118	\$6,631,889	\$5,134,687	\$5,073,213	\$5,073,213	\$79,095	1.6%
Facilities Planning and Construction	1,000,238	1,329,063	1,181,765	1,363,291	1,363,291	1,363,291	\$34,228	2.6%
Total	\$5,797,318	\$6,323,181	\$7,813,654	\$6,497,978	\$6,436,504	6,436,504	\$113,323	1.8%
<b>Positions</b> <i>(Permanent Positions Only)</i>	<b>39.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>40.75</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES (Excluding FP&C Division)**

**FY 21 Projected:**

- Includes a supplemental appropriation of \$129,000 for the monument removal at Court Square; re-appropriation of \$133,197 for equipment, projects, and purchase orders initiated in FY 20 that will be completed in FY 21; and re-appropriation of \$750,000 for Climate Action Plan initiatives.
- Includes \$559,937 from the Pandemic Reserve for a variety of programs related to the County’s response to the Covid-19 pandemic.

**FY 22 Recommended Budget:** The FES recommended budget *increases* by \$79,095 or 1.6% and includes the following changes:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year 2021, a one month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.

- Does not include the salaries and benefits for one vacant position that is frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- The operating category is *increasing* \$137,185 or 5.1% due to the following:
  - Reallocation of \$32,000 from the Community Development Department to manage the Albemarle Conservation Assistance Program, which supports water quality and stream health by supplementing the Virginia Conservation Assistance Program that is administered by the Thomas Jefferson Soil and Water Conservation District.
  - \$37,861 *increase* in utility costs due to anticipated rates and consumption.
  - \$20,000 *increase* for anticipated annual costs related to maintenance of the properties housing Juvenile Court Services operations.
  - \$76,614 *increase* for mowing and landscaping due primarily to current contract costs and anticipated increases.
  - \$25,000 *decrease* for reduced street sweeping services.
- A net *decrease* of \$18,999 or 2.3% in related revenues, primarily due to anticipated reductions in the collection of rent.

***FY 22 Adopted Budget:*** No changes are made to the recommended budget.

# FACILITIES PLANNING AND CONSTRUCTION DIVISION

(General Government Capital Fund)

## MISSION

The primary mission of the Facilities Planning and Construction (FP&C) Division is to responsibly support and implement the County’s Capital Improvement Program (CIP), which includes managing the planning, design and construction of its facilities. FP&C falls under the direction of the Facilities and Environmental Services Department.

## DESCRIPTION

FP&C provides project management expertise in support of the County’s strategic and comprehensive plans. The FP&C team manages the planning, design, and construction of all major capital improvements undertaken on behalf of the County, including general government facilities, libraries, parks, fire stations, schools, stormwater, and transportation projects. This operation is housed in the Capital Fund.

## GOALS

- To leverage the County’s capital funds by maintaining, constructing, or renovating facilities that are aesthetically pleasing, practical, and serve the administrative, educational, recreational, and service needs of our employees and citizens.
- To employ industry best practices in execution of all capital projects with the goal of delivering quality projects on-time and under budget. The quality of projects is measured by the end product, a) meeting the intended needs/goals of the Project Stakeholder, b) having life cycle costs in keeping with industry best standards, and c) having limited environmental impacts, both through the course of construction and throughout the life of the infrastructure.
- To continually and proactively communicate to CIP project stakeholders.
- To maintain a divisional environment of Learning and Innovation.
- To maintain the respect and trust of project customers, community, and construction industry.

Additional Information about this Division’s support of the County’s Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

## FINANCIAL DATA

FACILITIES PLANNING AND CONSTRUCTION								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$749,585	\$867,978	\$776,687	\$870,038	\$870,038	\$870,038	\$2,060	0.2%
Benefits	214,620	301,925	249,793	295,678	295,678	295,678	(6,247)	-2.1%
Operating	28,975	155,115	151,240	192,730	192,730	192,730	37,615	24.2%
Capital Outlay	7,058	4,045	4,045	4,845	4,845	4,845	800	19.8%
<b>Expenditure Total</b>	<b>\$1,000,238</b>	<b>\$1,329,063</b>	<b>\$1,181,765</b>	<b>\$1,363,291</b>	<b>\$1,363,291</b>	<b>\$1,363,291</b>	<b>\$34,228</b>	<b>2.6%</b>
<b>Positions</b> <i>(Permanent Positions Only)</i>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 22 Recommended Budget:** The FP&C Division's recommended budget *increases* by \$34,228 or 2.6% and includes the following changes:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year 2021, a one month contribution holiday in Plan Year 2021, and a projected 6.0% increase in Plan Year 2022.
- Operating *increase* of \$37,615 primarily due to \$40,000 in contract services to support broadband projects.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.



# RIVANNA SOLID WASTE AUTHORITY

## DESCRIPTION

The Rivanna Solid Waste Authority (RSWA) provides recycling, solid waste, and household hazardous waste disposal services to City of Charlottesville and County of Albemarle residents. RSWA is jointly funded by the City and the County. The contribution to the RSWA is for operations that are not self-supporting.

## FINANCIAL DATA

PUBLIC WORKS CONTRIBUTION								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
RSWA Contribution	\$1,134,011	\$1,500,947	\$1,504,955	\$1,705,559	\$1,705,559	\$1,705,559	\$204,612	13.6%
Expenditure Total	\$1,134,011	\$1,500,947	\$1,504,955	\$1,705,559	\$1,705,559	\$1,705,559	\$204,612	13.6%
<b>Net Cost</b>	<b>\$1,134,011</b>	<b>\$1,500,947</b>	<b>\$1,504,955</b>	<b>\$1,705,559</b>	<b>\$1,705,559</b>	<b>\$1,705,559</b>	<b>\$204,612</b>	<b>13.6%</b>

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The RSWA contribution is expected to *increase* by \$204,612 or 13.6%, based on initial estimates by RSWA. Cost drivers for this increase include:

- Operating costs due to increased tonnage through the Transfer Station
- Increased grounds maintenance requirements
- Rising depreciation of capital equipment

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

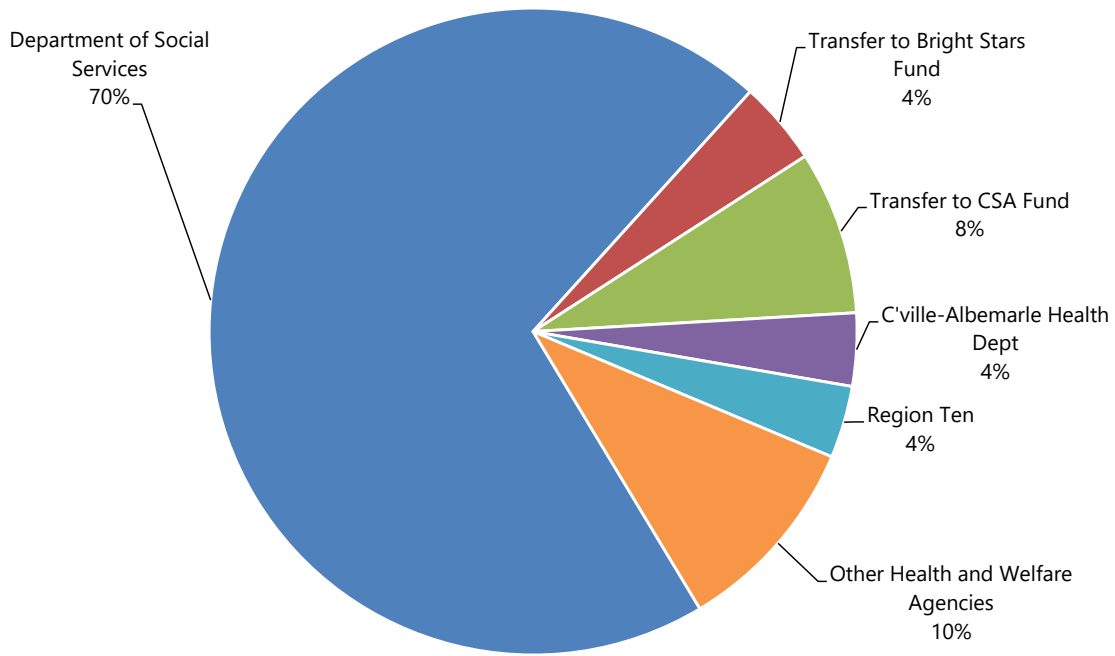
Any variance between budgeted and actual FY 22 expenditures will be reconciled in FY 23 and may require reimbursement by RSWA or additional support by Albemarle County.

# Health & Welfare

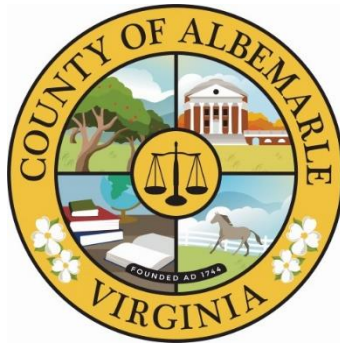


# HEALTH AND WELFARE

FY 22 Adopted  
Health and Welfare Budget  
\$22,620,823



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>EXPENDITURES</b>								
Department of Social Services	\$14,507,234	\$15,178,128	\$16,410,331	\$15,840,027	\$15,840,027	\$15,931,792	\$753,664	5.0%
Transfer to Bright Stars Fund	832,979	914,487	920,274	941,578	941,578	941,578	27,091	3.0%
Transfer to CSA Fund	1,846,529	1,846,529	1,846,529	1,846,529	1,846,529	1,846,529	0	0.0%
C'ville-Albemarle Health Dept	753,338	805,822	805,822	821,999	821,999	821,999	16,177	2.0%
Region Ten	813,260	813,260	813,260	826,760	813,260	813,260	0	0.0%
Other Health and Welfare Agencies	2,235,144	2,235,184	2,235,184	2,982,131	2,265,665	2,265,665	30,481	1.4%
<b>Total, Health and Welfare</b>	<b>\$20,988,484</b>	<b>\$21,793,410</b>	<b>\$23,031,400</b>	<b>\$23,259,024</b>	<b>\$22,529,058</b>	<b>\$22,620,823</b>	<b>\$827,413</b>	<b>3.8%</b>



# DEPARTMENT OF SOCIAL SERVICES

(General Fund)

## MISSION

To ensure services reach those in need, the vision of the Department of Social Services (DSS) calls for the department to work to ensure that individuals and families in Albemarle County can meet their full potential and plan for their future. To realize this vision, the mission of DSS is to provide services that promote self-sufficiency and support individual and family well-being. This mission is set within the context of the department's core values: Equity and Inclusion, Hope, Respect, Opportunity, and Self-Determination. As an agent of this public service, DSS seeks to catalyze change in the community to move towards the opportunity of a quality life for all.

The Albemarle County's Office of Housing is embedded within DSS. The mission of this program is to promote opportunities for low-income County citizens and residents within the Thomas Jefferson Planning District (PD10) to secure and maintain safe, decent, accessible, and affordable housing.

## DESCRIPTION

Services provided by this department to the residents of Albemarle County fall within two broad program areas: Casework Delivery and Eligibility Determination. The areas are further expanded into five distinct program areas: 1) Protective and Support Services, 2) Education, Prevention and Early Intervention Programs, 3) Employment and Child Care Services, 4) DSS Benefit Programs, and 5) Housing Choice Vouchers. Further, the department provides key support services in the broad categories of organizational leadership, finance management, human resources management, information management, facilities management, and partnership building.

## GOALS

**Strategic Objective 1:** Increase the number of DSS customers who obtain employment in high demand, high growth, high wage industries targeted by the County.

### **Outcomes by 2022:**

- Increase the number of businesses providing work-based learning opportunities by 50%.
- Increase the number of customers that obtain industry recognized certifications and/or credentials by 50%.

### **Key Strategies:**

- Strengthen workforce development strategies for DSS participants that link education and career pathways to increase employment opportunities in the County's targeted sector and ensure that workers have the skills needed to fill current and emerging high wage/high demand jobs.
- Expand reach across the Department to identify those who may be 'work ready' or need work to help them get skills and find employment.
- Establish methods to address life circumstances that become barriers to employment, such as housing, transportation, and childcare.
- Increase funding for rental assistance and the capacity to provide such assistance.
- Establish strong linkages with post-secondary institutions to align programming with career pathways and labor market demand.
- Promote registered apprenticeship programs and work with organizations to place DSS customers in apprenticeship programs.
- Build a highly efficient job placement infrastructure through alignment of local public and private services.
- Customize the service delivery processes to meet the needs of young adults and adults without a high school diploma or GED.

**Strategic Objective 2:** Increase diversity of the DSS workforce.

**Outcomes by 2022:**

- The diversity in the number of candidates for posted job openings increases annually by 50%.
- Staff report an increase in cultural humility and responsiveness among their coworkers on an annual staff workplace climate survey.

**Key Strategies:**

- Identify and leverage culturally responsive and anti-racism work already being done in the county.
- Create a deliberate and welcoming culture and environment where all different kinds of people will thrive and succeed.
- Develop a top-to-bottom business strategy for diversity and inclusion as opposed to delegating this as an HR program alone.
- Create a culture where every individual contributes their full potential by investigating the systems and processes within DSS to uncover sore spots and blind spots and find ways to reimagine them.
- Establish methods to constantly question organizational assumptions and biases and work to address those that negatively impact diversity and inclusion.
- Focus efforts in services and management as the least diverse areas of the organization.
- Establish methods that actively search for and recruit from underrepresented groups on a continuous basis.
- Become more culturally responsive in how services are designed and delivered.

**Strategic Objective 3:** Increase DSS staff retention.

**Outcomes by 2022:**

- Jurisdiction wide status from the state is obtained.
- Increase internal customer satisfaction by 5%

**Key Strategies:**

- Pursue and obtain jurisdiction wide status from the state.
- Develop and articulate promotional opportunities within the Department and the career ladders available.
- Develop strategies to retain workers beyond 3 years.
- Examine and set staffing standards at all levels within the organization
- Reduce the time from onboarding a new employee to their obtaining a level of proficiency that allows them to work independently.

Additional Information about this department's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning Section of this Document.

**FINANCIAL DATA**

DEPARTMENT OF SOCIAL SERVICES								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$7,499,830	\$7,531,860	\$7,555,768	\$7,694,371	\$7,694,371	\$7,946,904	\$415,044	5.5%
Benefits	2,471,464	2,761,862	2,712,641	2,775,298	2,775,298	2,796,773	\$34,911	1.3%
Operating	696,070	564,611	1,705,629	483,283	483,283	483,283	(\$81,328)	-14.4%
Direct Assistance	3,820,738	4,283,595	4,421,630	4,579,938	4,579,938	4,579,938	\$296,343	6.9%
Capital Outlay	19,131	16,200	14,663	104,894	104,894	104,894	\$88,694	547.5%
Contingency	0	20,000	0	202,243	202,243	20,000	\$0	0.0%
Expenditure Total	\$14,507,234	\$15,178,128	\$16,410,331	\$15,840,027	\$15,840,027	\$15,931,792	\$753,664	5.0%
<b>Revenues</b>								
Local	\$107,378	\$109,526	\$98,940	\$90,136	\$90,136	\$90,136	(\$19,390)	-17.7%
State	2,774,586	3,472,994	3,472,994	3,846,199	3,846,199	3,846,199	\$373,205	10.7%
Federal	7,154,756	6,999,969	6,999,969	7,091,783	7,091,783	7,091,783	\$91,814	1.3%
Transfers	318,147	325,000	325,000	365,000	365,000	365,000	\$40,000	12.3%
Revenue Total	\$10,354,868	\$10,907,489	\$10,896,903	\$11,393,118	\$11,393,118	\$11,393,118	\$485,629	4.5%
<b>Net Cost</b>	<b>\$4,152,366</b>	<b>\$4,270,639</b>	<b>\$5,513,428</b>	<b>\$4,446,909</b>	<b>\$4,446,909</b>	<b>\$4,538,674</b>	<b>\$268,035</b>	<b>6.3%</b>
<b>Positions</b>	<b>137.8</b>	<b>137.8</b>	<b>137.8</b>	<b>139.8</b>	<b>139.8</b>	<b>140.8</b>	<b>3.0</b>	<b>2.2%</b>

Note: This total does not include transfers to CSA or Bright Stars.

**OVERVIEW/NOTABLE CHANGES**

**FY 21 Projected:**

- Includes \$141,000 net *increase* in Direct Assistance mainly due to an increase in Adoption related expenditures that are fully funded by state and federal revenue.

**FY 22 Recommended Budget:** The DSS' budget *increases* by \$661,899 or 4.4% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for three vacant positions that are frozen as part of the County's budget management in response to the impact of the pandemic on the County's total revenues.
- Combined *increase* of \$7,366 in the Operating and Capital Outlay expenditure categories primarily due to:
  - \$19,000 net *increase* in operating costs such as equipment maintenance, technology support and mileage based on anticipated expenditure rates and trends.
  - \$12,000 net *decrease* in Capital Outlay expenditures for building and equipment leases, technology equipment, and furniture.
- Direct Assistance expenditures are *increasing* \$296,343 or 6.9% and includes a variety of program costs that are mostly reimbursed by state and federal revenues. The *increase* is primarily due to:
  - \$339,000 *increase* in Adoption-related expenditures that are fully funded by state and federal revenue.
  - \$40,000 combined *decrease* in Safe and Stable Families and Employment-Other Services (VIEW) program-related expenditures that are 84.5% funded by state and federal revenue.
- Contingency funding *increases* \$182,243 and is set aside for two Family Preservation positions awaiting final General Assembly decision in Spring 2021. The required local match will be 0.0% in FY 22 and 15.5% in FY 23.
- Overall revenues are *increasing* \$485,629 or 4.5%. Many of the department's revenues are budgeted reimbursements that are based on either projected program expenditures, federal and state approved formulas, allocations based upon approved locality plans, or federal and state fiscal year allocations.

***FY 22 Adopted Budget:*** The DSS' budget *increases* by \$753,664 or 5.0%, and reflects the following changes to the recommended budget:

- Funding for the two Family Preservation positions, previously noted in the Contingency category, have been reallocated to the Salaries, Benefits, Operating, and Capital Outlay categories in the Financial Data table for the FY 22 Adopted Budget.
- \$91,765 and 1.0 full-time equivalent position is reallocated from the Community Development Department to the Department of Social Services (DSS) to consolidate the County's housing efforts into DSS.



# BRIGHT STARS PROGRAM

## (Special Revenue Fund)

### MISSION

The mission of the Bright Stars program is to increase the opportunities for our children and their families by providing a high-quality preschool experience with a significant family support component that promotes family engagement and addresses risk factors that may affect school performance.

### DESCRIPTION

The Bright Stars program is committed to providing a comprehensive experience to support the development of the whole child. In addition to the core academic components, the children engage in daily opportunities to develop critical socio-emotional and personal skills necessary to be successful in school and after high school graduation. To support the development of children across all domains, an effective family service component is a hallmark of the program. Family coordinators partner with the preschoolers' families to access community services and resources to ensure safe and stable families.

During the FY 20 school year, 181 students attended preschool in 11 classrooms at 7 Albemarle County Public Schools. Agnor-Hurt Elementary served four-year-old children in two VPI classrooms, one of which is The Bright Stars Program's most braided funding classroom, receiving financial support from Early Childhood Special Education, and Title 1. Mountain View Elementary, Greer Elementary, and Woodbrook Elementary each served children in two VPI funded classrooms. Scottsville Elementary and Stone-Robinson Elementary each served children in a VPI funded classroom. Red Hill Elementary served children in a VPI funded classroom, supported with Title 1 funding. To serve an additional 12 at-risk four-year-old children and meet the needs of families for after-school care, The Bright Stars Program collaborated with United Way-Greater Charlottesville Area and ReadyKids through a mixed delivery grant. These students attended preschool in private placements at Barrett Early Learning Center and the Shining Stars Preschool located at the Jefferson Area Board for Aging (JABA).

Funding for The Bright Stars Program is provided by the Virginia Preschool Initiative (VPI) grant administered by the Office of Early Childhood within the Virginia Department of Education. The state allocated \$6,326 as the per child cost. The number of seats allocated is based on Albemarle County's composite index which is 0.5000. The VPI grant requires a 50% local match, which is provided by the Board of Supervisors. Albemarle County Public Schools provides up to 25% in-kind support. The actual FY 22 composite index for this program will not be determined by the state until after the County's FY 22 budget is adopted. In the event that the composite index is uncapped, which would require an increase in local funding, the additional local share would be recommended to be provided from a County reserve. Any adjustment in the composite index would then be planned for as part of future budget processes.

Local government funding for the program is provided through a budget transfer from the Department of Social Services budget to the Bright Stars Fund. Albemarle County Schools provide in-kind support, such as maintenance, utilities, and transportation. The Department of Social Services also provides in-kind support, such as support for overall management of the program including hiring and supervision of the family support workers. The Department of Social Services' Family Support program operates in conjunction with the Bright Stars program and is administered by the Albemarle County Department of Social Services. This program's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning section of this document.

**FINANCIAL DATA**

BRIGHT STARS FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$947,323	\$1,008,817	\$998,545	\$1,030,866	\$1,030,866	\$1,030,866	\$22,049	2.2%
Benefits	413,855	419,140	413,375	422,852	422,852	422,852	\$3,712	0.9%
Operating	80,871	96,989	232,694	98,319	98,319	98,319	\$1,330	1.4%
Capital Outlay	524	0	0	0	0	0	\$0	
Expenditure Total	\$1,442,572	\$1,524,946	\$1,644,614	\$1,552,037	\$1,552,037	\$1,552,037	\$27,091	1.8%
<b>Revenues</b>								
Local Grant Revenue	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	
Va. Preschool Initiative (State)	610,459	610,459	569,340	610,459	610,459	610,459	\$0	0.0%
Transfer from General Fund	832,979	914,487	920,274	941,578	941,578	941,578	\$27,091	3.0%
Revenue Total	\$1,443,438	\$1,524,946	\$1,539,614	\$1,552,037	\$1,552,037	\$1,552,037	\$27,091	1.8%
<b>Positions</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 22 Recommended Budget:** The Bright Stars Fund budget *increases* by \$27,091 or 1.8% and reflects the following changes:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for one vacant position that is frozen as part of the County’s budget management in response to the impact of the pandemic on the County’s total revenues.
- *Increase* of \$1,330 or 1.4% in operating expenses is due primarily to telecommunications charges for cell phone usage based on anticipated expenditure rates and trends.
- Revenues from the Virginia Preschool Initiative (state) for this fund remain stable.
- Increase of \$27,091 or 3.0% in the Transfer from General Fund is to primarily cover the increase in salaries and benefits.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

# CHILDREN’S SERVICES ACT PROGRAM

(Special Revenue Fund)

## DESCRIPTION

The mission of the Children’s Services Act (CSA) program is to deliver a system of services and funding that is child-centered, family-focused, and community-based in serving troubled and at-risk children and families. Cooperative and comprehensive planning, interagency collaboration, and ongoing evaluation of services are conducted to ensure a cost-effective and efficient provision of services. The process of identifying needs, developing, and delivering services for those children and youth who have or are at risk of developing behavioral or emotional problems is improved by the broad involvement of community groups and interested citizens. This program is funded from both local and state revenues. The current overall match ratio for these services ranges from 43.74% to 77.26% in state funding and 22.74% to 56.26% in local funding depending on the service provided.

## FINANCIAL DATA

CSA FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Mandated Services	\$9,614,505	\$9,500,000	\$9,500,000	\$10,211,367	\$10,211,367	\$10,211,367	\$711,367	7.5%
Non-Mandated Services	30,957	121,312	55,000	121,312	121,312	121,312	\$0	0.0%
Local	12,409	12,000	3,500	12,000	12,000	12,000	\$0	0.0%
Expenditure Total	\$9,657,871	\$9,633,312	\$9,558,500	\$10,344,679	\$10,344,679	\$10,344,679	\$711,367	7.4%
<b>Revenues</b>								
State	\$5,685,759	\$5,736,783	\$5,994,435	\$6,398,150	\$6,398,150	\$6,398,150	\$661,367	11.5%
Federal	89,339	0	0	0	0	0	\$0	
School Fund Transfer	2,350,000	2,050,000	1,717,536	2,100,000	2,100,000	2,100,000	\$50,000	2.4%
General Fund Transfer	1,846,529	1,846,529	1,846,529	1,846,529	1,846,529	1,846,529	\$0	0.0%
Revenue Total	\$9,971,627	\$9,633,312	\$9,558,500	\$10,344,679	\$10,344,679	\$10,344,679	\$711,367	7.4%

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The CSA Fund budget *increases* by \$711,367 or 7.4% and reflects the following changes:

- *Increase* of \$711,367 or 7.5% in mandated services based on recent service trends.
- Overall corresponding *increase* of \$711,367 or 7.4% in revenues, primarily due to:
  - \$661,367 or 11.5% *increase* in State funding based on recent service trends.
  - \$50,000 or 2.4% *increase* in projected School Fund Transfer based on recent service trends.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

# HEALTH AND WELFARE CONTRIBUTIONS

(General Fund)

## FINANCIAL DATA

HEALTH AND WELFARE CONTRIBUTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>EXPENDITURES</b>								
Agency Budget Review Team Agencies								
AHIP	\$412,000	\$412,000	\$412,000	\$412,000	\$412,000	\$412,000	\$0	0.0%
Boys & Girls Club	56,650	56,650	56,650	130,000	56,650	56,650	\$0	0.0%
Bridge Line	15,914	15,914	15,914	40,000	15,914	15,914	\$0	0.0%
Bridge Ministry	0	0	0	300,000	0	0	\$0	
Charlottesville Free Clinic	116,699	116,699	116,699	120,609	58,350	58,350	(\$58,349)	-50.0%
Charlottesville Free Clinic - Contingency	0	0	0	0	58,349	58,349	\$58,349	
Child Health Partnership	319,861	319,861	319,861	329,456	319,861	319,861	\$0	0.0%
Computers4Kids	14,193	14,193	14,193	20,000	14,193	14,193	\$0	0.0%
Creciendo Juntos (ABRT Application)	0	0	0	8,500	0	0	\$0	
Foothills Child Advocacy Center	44,791	44,791	44,791	44,791	44,791	44,791	\$0	0.0%
The Fountain Fund	0	0	0	35,000	0	0	\$0	
Georgia's Friends	24,560	24,560	24,560	24,560	24,560	24,560	\$0	0.0%
The Haven	0	0	0	30,000	15,813	15,813	\$15,813	
Legal Aid Justice Center	39,435	39,435	39,435	50,000	39,435	39,435	\$0	0.0%
Light House Studio	16,642	16,642	16,642	24,232	16,642	16,642	\$0	0.0%
Literacy Volunteers	26,827	26,827	26,827	35,000	26,827	26,827	\$0	0.0%
Local Food Hub	0	0	0	27,000	10,000	10,000	\$10,000	
MACAA	44,500	44,500	44,500	50,000	44,500	44,500	\$0	0.0%
Meals on Wheels	0	0	0	20,800	10,000	10,000	\$10,000	
Offender Aid Restoration (OAR)	218,805	218,805	218,805	225,262	197,391	197,391	(\$21,414)	-9.8%
On Our Own	13,179	13,179	13,179	18,000	13,179	13,179	\$0	0.0%
PACEM	0	0	0	5,000	473	473	\$473	
PACEM - Contingency	0	0	0	0	473	473	\$473	
Partner for Mental Health	0	0	0	30,000	0	0	\$0	
Piedmont CASA	9,500	9,500	9,500	14,500	9,500	9,500	\$0	0.0%
Piedmont Housing Alliance	60,757	60,757	60,757	60,757	60,757	60,757	\$0	0.0%
Piedmont Family YMCA	0	0	0	22,000	10,000	10,000	\$10,000	
ReadyKids	72,450	72,450	72,450	90,562	72,450	72,450	\$0	0.0%
Sexual Assault Resource Agency	21,855	21,855	21,855	22,511	21,855	21,855	\$0	0.0%
Shelter for Help in Emergency	93,443	93,443	93,443	98,115	93,443	93,443	\$0	0.0%
Sin Barreras - Without Barriers (ABRT Application)	0	0	0	33,500	0	0	\$0	
TJ Area Coalition for the Homeless (TJACH)	22,259	22,259	22,259	0	0	0	(\$22,259)	-100.0%
TJ Community Land Trust	0	0	0	35,000	0	0	\$0	
United Way Financial Stability	12,978	12,978	12,978	12,978	12,978	12,978	\$0	0.0%
Women's Initiative	14,853	14,853	14,853	20,000	14,853	14,853	\$0	0.0%
<b>OTHER HEALTH AND WELFARE AGENCIES</b>								
Cville-Albemarle Health Department	\$753,338	\$805,822	\$805,822	\$821,999	\$821,999	\$821,999	\$16,177	2.0%
Jefferson Area Board for Aging (JABA)	377,985	377,985	377,985	377,985	377,985	377,985	\$0	0.0%
OAR Criminal Justice Planner Program	0	0	0	22,484	21,414	21,414	\$21,414	
Piedmont Virginia Community College	24,008	24,048	24,048	24,529	24,529	24,529	\$481	2.0%
Region Ten	813,260	813,260	813,260	826,760	813,260	813,260	\$0	0.0%
TJACH - Systems Coordination Program	0	0	0	6,000	5,500	5,500	\$5,500	
United Way Childcare Scholarship Program	161,000	161,000	161,000	161,000	161,000	161,000	\$0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$3,801,742</b>	<b>\$3,854,266</b>	<b>\$3,854,266</b>	<b>\$4,630,890</b>	<b>\$3,900,924</b>	<b>\$3,900,924</b>	<b>\$46,658</b>	<b>1.2%</b>

### OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** Overall, Health and Welfare contributions *increase* \$46,658 or 1.2%:

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

### Agency Budget Review Team Agencies

#### Process:

For the development of the FY 22 Recommended Budget, the Agency Budget Review Team (ABRT) process continues to be a County-only review process. The ABRT consists of volunteer citizens and County staff members

whose charge is to review funding requests from community non-profit agencies using a team approach to reach consensus on rating each program. Team members reviewed and rated applications individually and collectively. The work of the teams was facilitated and supported by a temporary County staff member as well as other County staff as needed and designated by the Department of Finance and Budget. For FY 22, the County utilized a new online application process that was developed by and for County use. Funding recommendations are not made by the ABRT, whose role is simply to review and rate the applications. Recommendations for funding amounts continue to be made in the context of the overall County budget development process, and while taking ABRT inputs into account and is subject to the availability of funds.

The Thomas Jefferson Area Coalition for the Homeless (TJACH)'s System Coordination Program and Offender Aid and Restoration's Criminal Justice Planner Program were included in the FY 21 ABRT process. In the FY 22 process, they were reviewed by the Department of Finance and Budget due to a reassessment of those programs' alignment with the ABRT process. These programs are recommended for funding and for FY 22, reported in the "Other Health and Welfare Agencies" category of the previous table.

TJACH's other FY 21 Adopted programs are reported separately in FY 22, with those amounts now appearing under the ABRT reviewed programs of The Haven – Vital Housing Services program and People And Congregations Engaged in Ministry (PACEM) – Secure Seniors program.

**Recommendations:**

Agencies' programs that were included in FY 21 Adopted Budget and were evaluated as "exemplary" or "solid" by the ABRT process are recommended at the same level of funding in FY 22.

Agencies that were included in the FY 21 Adopted Budget and were evaluated as "fair" by the ABRT process are recommended to be funded at 50% of the FY 21 Adopted amount and the remaining 50% is recommended to be held in contingency for those agencies, which may be released upon those agencies meeting mid-year reporting and performance requirements. This applies to two agencies: the Charlottesville Free Clinic and PACEM.

Three agencies not funded in FY 21 are recommended to receive one-time funding in FY 22 of \$10,000 each due the agencies' "exemplary" rating by the ABRT process and strong alignment with pandemic-related priorities of access to food and childcare: The Local Food Hub, Meals on Wheels, and the Piedmont Family YMCA.

**Other Health and Welfare Agencies**

- Charlottesville-Albemarle Health Department *increases* \$16,177 or 2.0% due to increasing the hours of the part-time Community Health Worker position at the Yancey Community Center clinic serving Southern Albemarle.
- JABA's existing programs are level funded, as requested.
- Piedmont Virginia Community College's *increase* of \$481 or 2.0% is based on the County's percentage of enrollment.
- Region Ten's existing programs are level funded. Unfunded requests include \$8,500 for additional funding for the Healthy Transitions program and \$5,000 for the Wellness Coalition program.
- The Thomas Jefferson Area Coalition for the Homeless (TJACH)'s System Coordination Program and Offender Aid and Restoration's Criminal Justice Planner Program were included in the FY 21 ABRT process. In the FY 22 process, they were reviewed by the Department of Finance and Budget due to a reassessment of those programs' alignment with the ABRT process. These programs are recommended for level funding.
- The United Way Childcare Scholarship Program is level funded, as requested.

## DESCRIPTIONS

### **Agency Budget Review Team Agencies**

Albemarle Housing Improvement Program (AHIP) is a private, non-profit housing and community development organization dedicated to helping low-income Albemarle County residents have the opportunity to live in safe, decent, and affordable housing.

Boys & Girls Club's mission is to inspire and enable all young people, especially those from disadvantaged circumstances, to realize their full potential as productive, responsible, and caring citizens through after-school and summer youth development programs.

The Bridge Line is a community-based vocational program serving residents of Charlottesville who have brain trauma injuries and the Blue Ridge Health District including Albemarle County, utilizing the Clubhouse model. The Bridge Line Place allows its members to learn valuable work and social skills to achieve vocational and independent living goals.

The Bridge Ministry works in Central Virginia to transform the lives of troubled men and their families by providing mentoring, vocational skills, education, and relationships they need to bridge the gap from addiction to productive community and family life. They accomplish this through a 12-month residential program in Buckingham County and a 6-month program in Charlottesville at their Intern House.

The Charlottesville Free Clinic provides free medical care, dental care, and free prescription drugs to people who are working but do not have health insurance and do not qualify for free care elsewhere.

Child Health Partnership: The Home Visiting Collaborative program provides nursing, prevention and family support services to low-income babies, children, and pregnant women to support healthy children and nurturing homes. It offers improved access to health care, parenting education, and connections to community resources to ensure that children are healthy and enter school ready to learn.

Computers4Kids strives to improve low-income youth computer and learning skills through caring mentorship, structured training, a vibrant learning environment, and access to a computer and Internet services at home.

Creciendo Juntos: Its Latinx Leadership Initiative facilitates training, personal development, and the provision of a safe and supportive space to put more Latinx community members in leadership roles to increase their representation in the community.

Foothills Child Advocacy Center: Foothills is a non-profit, accredited agency designed to reduce the trauma and advance the recovery of child maltreatment victims.

The Fountain Fund's Lending Hope program provides access to capital through low interest loans and financial education.

Georgia's Friends provides a safe and structured therapeutic living environment to assist women recovering from substance addiction. The 12-bed home offers women support, mentoring and transitional services toward becoming productive and independent members of our community. Staff help connect women to community resources. Women are required to participate in a 12-step program.

The Haven's Vital Housing Services program provides housing services to individuals and families at risk of or experiencing homelessness, including rapid re-housing and prevention subsidies and services, outreach & diversion, coordinated entry administration, housing navigation, and housing stabilization case management.

Legal Aid Justice Center: Legal Aid offers full representation in traditional poverty law areas, including housing, health, mental health services, consumer protection, employment, unemployment, and public benefits.

Light House Studio provides hands-on, mentor-led film workshops to Charlottesville and Albemarle students. They are a nonprofit filmmaking center providing youth development by helping students expand their vision and show their work. They believe in the importance of collaboration and community, the creativity of young minds, and the lasting benefits of arts education.

Literacy Volunteers increases adult literacy by using trained volunteers to work with individuals one-on-one or in small groups. The program is aimed at adults reading below a sixth-grade level.

The Local Food Hub's Fresh Farmacy Program supplies low-income patients who are at risk for diet-related disease with a biweekly supply of fresh produce, education, and support. The food is sourced from small, independent farms in the region, strengthening their businesses and keeping dollars in the local economy.

Meals on Wheels delivers hot, nutritious, medically appropriate meals to County residents living at or below the Federal poverty line, who are home bound, living alone and unable to prepare a hot meal. The meal delivery includes a wellness check, social contact, and a window to the outside world.

Monticello Area Community Action Agency (MACAA)'s mission is to improve the lives of people with low income by helping them become self-reliant, thereby enhancing the economic vitality and well-being of our community.

Offender Aid & Restoration (OAR) provides services to offenders in the Charlottesville/Albemarle area and in some of the outlying counties in Planning District 10. The agency's primary effort is aimed at rehabilitating and integrating offenders and ex-offenders into the community. OAR provides pre-trial services, local probation services, a citizen volunteer program, transitional/employment services, the Charlottesville/Albemarle Drug Court, and Therapeutic Docket programs.

On Our Own: On Our Own provides mutual support, self-help, advocacy, education, information, and referral services to individuals who have experienced significant problems in their lives due to a mental illness and who acknowledge this, and to advocate for positive changes within the traditional mental health system.

PACEM's Secure Seniors Program provides a thermal, low-barrier shelter during the coldest months of the year to folks who would otherwise be sleeping on the streets of Charlottesville. PACEM meets immediate needs for safety, shelter and food while assisting homeless persons in application for stable and permanent housing, connecting them to mainstream social services, and removing barriers to both jobs and housing.

Partner for Mental Health: Assists people with mental illness achieve stability by acting as unbiased brokers of services and advocating for timely and respectful service across the mental health care, physical health care, social services, and criminal justice systems.

Piedmont Court Appointed Special Advocates (CASA) is a non-profit organization that trains and supervises volunteers to serve as court appointed special advocates for abused and neglected children. Its mission is to advocate for the best interests of these children, promoting and supporting safe, permanent, and nurturing homes for child victims.

Piedmont Family YMCA's Early Learning Center offers a full-day, year-round licensed early childhood education and school readiness program with the goal to prepare children to meet kindergarten readiness benchmarks and support economic self-sufficiency.

Piedmont Housing Alliance (PHA) is dedicated to improving the lives of low- and moderate-income families and individuals in the region by creating housing and community development opportunities.

ReadyKids provides programs which encourage healthy child development and positive family relationships through support and enrichment services, parent education, family therapy and brief-term shelter care.

Sexual Assault Resource Agency (SARA) provides crisis intervention and ongoing support to victims of sexual assault, preventative peer education for adolescents, child assault prevention programs, and special outreach programs.

Shelter for Help in Emergency (SHE) provides temporary emergency shelter for victims of domestic violence, as well as 24-hour hotline, counseling, information and referral services, case management services, court advocacy, and free legal workshops. Additional services include a children's program, agency training, and community education.

Sin Barreras - Without Barriers: Sin Barreras is a small Charlottesville-based non-profit that focuses on outreach to the immigrant (primarily Hispanic) community, connecting individuals to services.

Thomas Jefferson Community Land Trust builds zero-energy homes for families earning 80% of area median income to purchase. These homes stay in a "90-year ground" providing neighborhood stability, neighborhood diversity, and affordable long-term homeownership for 90+ years.

United Way Financial Stability Program promotes financial stability for low income residents through free tax assistance, information and referral, and free medication assistance for uninsured persons.

The Women's Initiative has a mission provide effective counseling services, social support, and education to empower women to transform challenging life situations into opportunities for renewed well-being and personal growth.

#### Other Health and Welfare Agencies

Charlottesville-Albemarle Health Department: provides comprehensive medical, clinical, and environmental protection services to the residents of the City of Charlottesville, and Albemarle, Greene, Nelson, Louisa, and Fluvanna Counties. Health services include: Environmental Health, Community Health Promotion, Clinical Services, and Growing Healthy Families.

Jefferson Area Board for Aging (JABA) provides planning, advocacy, and service coordination for people over 60 in Planning District Ten. In addition, it provides direct services to seniors, including congregate and home delivered meals, home safety, adult day care, volunteer and work opportunities, outreach, legal services, health screening, counseling and training, an Ombudsman for nursing home concerns, and support groups.

Offender Aid & Restoration (OAR) Criminal Justice Planner Program provides research, coordination, grant-writing, and planning support for the Albemarle-Charlottesville Evidence-Based Decision-Making Policy Team and the



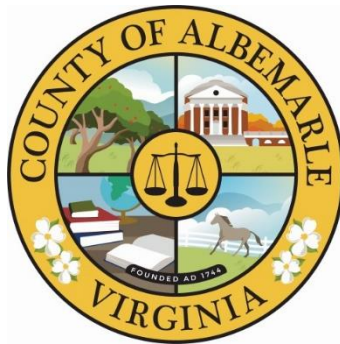
Thomas Jefferson Area Community Criminal Justice Board. The Planner conducts studies of crime trends, the jail population and criminal justice system outcomes, and provides recommendations for system improvement.

Piedmont Virginia Community College (PVCC) is a nonresidential, two-year, public institution of higher education whose service areas include the City of Charlottesville and Counties of Albemarle, Fluvanna, Greene, Louisa, Nelson, and Buckingham. The college provides opportunities for individuals to pursue post-secondary educational, career, and personal goals.

Region Ten is an agency of local government responsible for providing mental health, mental retardation, and alcohol and drug abuse services to citizens in Planning District Ten. Services include infant development, pre-screening, case management, group counseling, outpatient services, job training, forensic evaluations, crisis intervention, and supported living arrangements. The Women's Treatment Center (WTC) is a residential substance abuse treatment center for women, parenting women and young children. The WTC ensures parenting women have a safe, therapeutic residential program allowing women to keep their family intact while working toward recovery.

Thomas Jefferson Area Coalition for the Homeless (TJACH) System Coordination Program enhances and sustains coordination of the homeless service system of care to ensure that homelessness in the community is rare, brief, and non-recurring. TJACH works to reduce homelessness by initiating creative solutions and coordinating regional resources and services.

United Way Child Care Scholarship Program provides partial financial assistance for low income working families to help pay the cost of quality childcare.

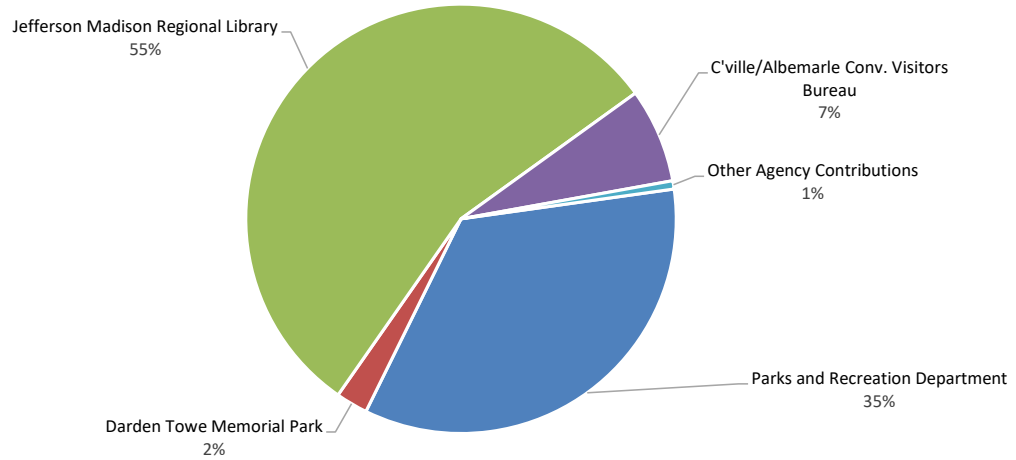


# Parks & Recreation

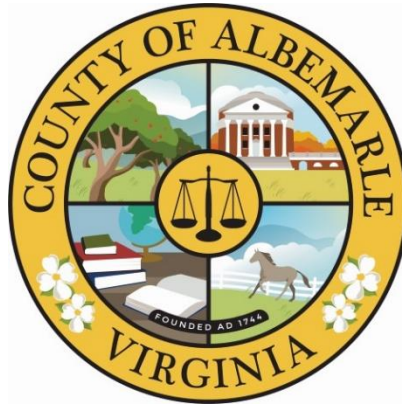


# PARKS, RECREATION, AND CULTURE

FY 22 Adopted  
Parks, Recreation & Culture Budget  
\$8,521,456



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPT	\$ ADP-ADP	% ADP/ADP
Parks and Recreation Department	\$3,161,805	\$2,933,417	\$2,687,879	\$2,959,738	\$2,940,338	\$2,940,338	\$6,921	0.2%
Darden Towe Memorial Park	199,757	180,643	180,643	204,582	204,582	204,582	\$23,939	13.3%
Jefferson Madison Regional Library	4,694,553	4,657,607	4,650,287	4,717,255	4,717,255	4,717,255	\$59,648	1.3%
C'ville/Albemarle Conv. Visitors Bureau	853,213	757,416	757,416	606,281	606,281	606,281	(\$151,135)	-20.0%
Other Agency Contributions	50,700	49,200	49,000	172,500	53,000	53,000	\$3,800	7.7%
<b>TOTAL</b>	<b>\$8,960,028</b>	<b>\$8,578,283</b>	<b>\$8,325,225</b>	<b>\$8,660,356</b>	<b>\$8,521,456</b>	<b>\$8,521,456</b>	<b>(\$56,827)</b>	<b>-0.7%</b>



# PARKS AND RECREATION DEPARTMENT

## MISSION

Parks and Recreation Department is dedicated to provide a unique system of parks, trails, and recreational experiences, while being superior stewards of the environment.

## DESCRIPTION

Parks and Recreation provides comprehensive programs, facilities and services which respond to changing needs within our community that enhance the overall quality of life and general well-being of citizens and visitors.

## GOALS

- Continue coordination and implementation of Biscuit Run Park phase 1a and internal trail system
- Volunteer recruitment and retention by seeking community support and developing and maintaining partnerships to assist in the maintenance and development of trails, greenways and blueways
- Continue to explore urban recreational opportunities and connectivity between parks and greenways that is accessible by pedestrians and bikes
- Explore and provide innovative recreation opportunities based on need and climate through an equity lens

Additional information about this Department's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning Section of this Document.

## FINANCIAL DATA

PARKS & RECREATION DEPARTMENT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPT	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$1,665,685	\$1,643,609	\$1,378,128	\$1,397,798	\$1,403,398	\$1,518,579	(\$125,030)	-7.6%
Benefits	\$453,294	502,738	457,873	427,288	427,288	436,100	(\$66,638)	-13.3%
Operating	\$803,141	767,857	751,926	813,614	788,614	797,308	\$29,451	3.8%
Capital Outlay	\$203,035	19,213	76,685	163,213	163,213	163,213	\$144,000	749.5%
Other	\$36,650	0	23,267	157,825	157,825	25,138	\$25,138	
<b>Expenditure Total</b>	<b>\$3,161,805</b>	<b>\$2,933,417</b>	<b>\$2,687,879</b>	<b>\$2,959,738</b>	<b>\$2,940,338</b>	<b>\$2,940,338</b>	<b>\$6,921</b>	<b>0.2%</b>
<b>Revenue</b>								
Local	\$172,812	\$221,489	\$100,359	\$183,704	\$183,704	\$183,704	(\$37,785)	-17.1%
Transfer from Tourism Fund	339,350	462,147	462,147	428,633	428,633	428,633	(\$33,514)	-7.3%
<b>Revenue Total</b>	<b>\$512,162</b>	<b>\$683,636</b>	<b>\$562,506</b>	<b>\$612,337</b>	<b>\$612,337</b>	<b>\$612,337</b>	<b>(\$71,299)</b>	<b>-10.4%</b>
<b>Net Cost</b>	<b>\$2,649,643</b>	<b>\$2,249,781</b>	<b>\$2,125,373</b>	<b>\$2,347,401</b>	<b>\$2,328,001</b>	<b>\$2,328,001</b>	<b>\$78,220</b>	<b>3.5%</b>
<b>Positions</b>	<b>21.8</b>	<b>21.8</b>	<b>21.8</b>	<b>21.8</b>	<b>21.8</b>	<b>21.8</b>	<b>0.0</b>	<b>0.0%</b>
(permanent positions only)								

## OVERVIEW/NOTABLE CHANGES

### FY 21 Projected:

- Includes \$83,706 for expenditures re-appropriated from FY 20 to FY 21.
- Expenditures are projected less than budgeted due to the pandemic's impact on programming.

**FY 22 Recommended Budget** for the Parks and Recreation Department *increases* \$6,921 or 0.2% and reflects the following:

- 2.0% increase for salaries effective July 1, 2021.

- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for three vacant positions that are frozen as part of the County’s budget management in response to the impact of the pandemic on the County’s total revenues.
- *Increase* of \$20,757 or 2.7% in operating costs primarily due to:
  - \$10,000 *increase* to maintenance of trails due to increased trail use during the pandemic.
  - \$5,000 *increase* for lake testing and monitoring for algae blooms.
  - \$4,000 *increase* for vehicle and equipment fuel primarily due to an anticipated price increase.
- *Increase* of \$144,000 or 749.5% in capital outlay expenditures for equipment paused and removed from the FY 21 budget in response to the pandemic. The increase is recommended to be funded with one-time funding.
- Contingency funding of \$157,825 is reserved for the Summer of 2021 Swim and Special Activities programs if the pandemic situation improves and activities resume. The contingency is recommended to be funded with one-time funding.
- *Decrease* of \$71,299 or 10.4% in related revenues for anticipated reductions due to the effect of the pandemic on programming fees and transient occupancy tax revenues transferred from the Tourism Fund.

***FY 22 Adopted Budget:*** The Parks & Recreation Department budget *increases* by \$6,921 or 0.2%, and reflects the following changes to the recommended budget:

- Seventy-five percent (75%) of the funding for the Summer of 2021 Swim and one hundred percent (100%) of the funding for Special Activities programs, previously noted in the Contingency category, have been reallocated to the Salaries, Benefits, and Operating categories in the Financial Data table for the FY 22 Adopted Budget.

# DARDEN TOWE PARK FUND

## MISSION

Parks and Recreation Department is dedicated to providing a unique system of parks, trails, and recreational experiences, while being superior stewards of the environment.

## DESCRIPTION

The Albemarle County Parks and Recreation Department is responsible for the operation of Darden Towe Memorial Park, a 113-acre, multi-use recreational facility. Darden Towe Park has the largest and most heavily used athletic fields in the City and the County. The expenses of operating the park are shared by the City (31.0%) and the County (69.0%) based on the regional agreement and most recent population data available at the time of developing the Recommended Budget. The actual funding shares will be based upon the updated population report from the Weldon Cooper Center for Public Service.

## FINANCIAL DATA

DARDEN TOWE PARK FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPT	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$116,382	\$119,686	\$105,704	\$121,989	\$121,989	\$121,989	\$2,303	1.9%
Benefits	51,592	54,536	43,866	57,665	57,665	57,665	\$3,129	5.7%
Operating	109,559	104,714	107,819	112,748	112,748	112,748	\$8,034	7.7%
Capital Outlay	34,991	0	3,626	17,000	17,000	17,000	\$17,000	
<b>Expenditure Total</b>	<b>\$312,525</b>	<b>\$278,936</b>	<b>\$261,015</b>	<b>\$309,402</b>	<b>\$309,402</b>	<b>\$309,402</b>	<b>\$30,466</b>	<b>10.9%</b>
<b>Revenues</b>								
<b>Non-County Share</b>								
City Portion	91,689	81,944	81,944	91,700	91,700	91,700	\$9,756	11.9%
Recreation Fees	7,254	7,229	0	4,000	4,000	4,000	(\$3,229)	-44.7%
Other Local	10,901	9,120	9,120	9,120	9,120	9,120	\$0	0.0%
<b>Non-County Share Total</b>	<b>\$109,844</b>	<b>\$98,293</b>	<b>\$91,064</b>	<b>\$104,820</b>	<b>\$104,820</b>	<b>\$104,820</b>	<b>\$6,527</b>	<b>6.6%</b>
<b>County Share</b>	<b>\$199,757</b>	<b>\$180,643</b>	<b>\$180,643</b>	<b>\$204,582</b>	<b>\$204,582</b>	<b>\$204,582</b>	<b>\$23,939</b>	<b>13.3%</b>
<b>Total Revenues</b>	<b>\$309,601</b>	<b>\$278,936</b>	<b>\$271,707</b>	<b>\$309,402</b>	<b>\$309,402</b>	<b>\$309,402</b>	<b>\$30,466</b>	<b>10.9%</b>
<b>Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0%</b>

Note: The County serves as the fiscal agent for the Darden Towe Park Fund and maintains separate accounts for this activity. Only the County's share, shown above, is reflected in the General Fund.

## OVERVIEW/ NOTABLE CHANGES

**FY 22 Recommended Budget:** The Darden Towe Park Fund budget *increases* \$30,466 or 10.9%, and reflects the following:

- 2.0% increase for salaries effective July 1, 2021.
- The combined impacts of changes to the employer's health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Increase of \$8,034 or 7.7% primarily due to increased water & sewer services due to increased usage of the park.



- *Increase* of \$17,000 in capital outlay expenditures for mowing equipment paused and removed from the FY 21 budget in response to the pandemic. The increase is recommended to be funded with one-time funding.

***FY 22 Adopted Budget:*** No changes are made to the recommended budget.

# JEFFERSON MADISON REGIONAL LIBRARY

## DESCRIPTION

The Jefferson Madison Regional Library (JMRL) provides public library services to the residents of the City of Charlottesville and the counties of Albemarle, Greene, Louisa, and Nelson.

## FINANCIAL DATA

Jefferson Madison Regional Library								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPT	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Jefferson Madison Regional Library	\$4,694,553	\$4,657,607	\$4,650,287	\$4,717,255	\$4,717,255	\$4,717,255	\$59,648	1.3%

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The contribution to Jefferson Madison Regional Library (JMRL) *increases* \$59,648 or 1.3% for the County’s share of existing library system costs per the regional JMRL agreement.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

# RECREATION AND CULTURAL AGENCY CONTRIBUTIONS

## FINANCIAL DATA

AGENCY CONTRIBUTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPT	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
C'ville/Albemarle Conv. Visitors Bureau	\$853,213	\$757,416	\$757,416	\$606,281	\$606,281	\$606,281	(151,135)	-20.0%
Recreation and Cultural Agencies								
African Amer. Cultural Fest. / Chihamba	\$3,000	\$1,500	\$1,500	\$3,000	\$0	\$0	(1,500)	-100.0%
Artisans Studio Tour	\$0	\$0	\$0	\$1,500	\$0	\$0	0	
Charlottesville Symphony Society	\$0	\$0	\$0	\$10,000	\$2,500	\$2,500	2,500	
Creciendo Juntos	\$0	\$0	\$0	\$5,000	\$0	\$0	0	
The Front Porch	\$0	\$0	\$0	\$25,000	\$2,500	\$2,500	2,500	
Hamner Theatre	\$0	\$0	\$0	\$25,000	\$0	\$0	0	
Jefferson School African American Heritage Cntr	\$10,000	\$10,000	\$10,000	\$15,000	\$10,000	\$10,000	0	0.0%
Live Arts	\$0	\$0	\$0	\$10,000	\$2,500	\$2,500	2,500	
Municipal Band	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	0	0.0%
Paramount Theater	\$2,500	\$2,500	\$4,750	\$10,000	\$2,500	\$2,500	0	0.0%
Rivanna Conservation Alliance - FLOW Festival	\$4,700	\$4,700	\$0	\$0	\$0	\$0	(4,700)	-100.0%
Sin Barreras	\$0	\$0	\$0	\$4,000	\$2,500	\$2,500	2,500	
Vinegar Hill Theatre	\$0	\$0	\$0	\$15,000	\$0	\$0	0	
Virginia Discovery Museum	\$2,500	\$2,500	\$4,750	\$10,000	\$2,500	\$2,500	0	0.0%
Virginia Festival of the Book	\$10,000	\$10,000	\$10,000	\$11,000	\$10,000	\$10,000	0	0.0%
Virginia Film Festival	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0	0.0%
Visible Records	\$0	\$0	\$0	\$10,000	\$0	\$0	0	
<b>Total Agency Contributions</b>	<b>\$903,913</b>	<b>\$806,616</b>	<b>\$806,416</b>	<b>\$778,781</b>	<b>\$659,281</b>	<b>\$659,281</b>	<b>(147,335)</b>	<b>-18.3%</b>
<b>Revenue</b>								
Transfer from Tourism Fund	\$873,213	\$777,416	\$777,416	\$626,281	\$626,281	\$626,281	(151,135)	-19.4%
<b>Revenue Total</b>	<b>\$873,213</b>	<b>\$777,416</b>	<b>\$777,416</b>	<b>\$626,281</b>	<b>\$626,281</b>	<b>\$626,281</b>	<b>(151,135)</b>	<b>-19.4%</b>
<b>Net Cost</b>	<b>\$30,700</b>	<b>\$29,200</b>	<b>\$29,000</b>	<b>\$152,500</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>3,800</b>	<b>13.0%</b>

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** Overall, Recreation and Cultural Agency contributions *decrease* by \$147,335 or 18.3% and reflect the following changes:

- The Charlottesville Albemarle Convention and Visitors Bureau (CACVB) contribution *decreases* \$151,135 or 20.0%. This amount is determined by an agreement between the County and City of Charlottesville in which funding for the CACVB is based on a 30% of actual transient occupancy tax revenues in the most recent completed year, FY 20.
- The remaining agencies’ funding requests were reviewed by the County’s Cultural and Festival Agency Review Team. The team recommends continued funding for the agencies that requested funding in FY 22 and received funding in the FY 21 Adopted budget with the following exceptions, which result in a net increase in funding of \$3,800:
  - The contribution to the Chihamba African American Cultural Arts Festival was decreased in FY 21 and not recommended for funding in FY 22.
  - Four programs that have not previously received funding from the County are recommended for FY 22 funding at \$2,500 each: Charlottesville Symphony Society, The Front Porch, Live Arts, and Sin Barreras.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

**DESCRIPTIONS**

The Charlottesville-Albemarle Convention and Visitors Bureau was established to promote Charlottesville and Albemarle County to out-of-town visitors. It has two main programs: a marketing office to promote local attractions and services, and a visitor's center to assist visitors with travel services.

African American Cultural Arts Festival (Chihamba): Chihamba is a non-profit community organization dedicated to providing a better understanding of African Cultures through music and dance. Chihamba hosts the Annual African American Cultural Arts Festival at Washington Park. The Festival is a 3 - 4 day event involving entertainment, education, and/or presentations.

Artisans Studio Tour: This annual self-guided tour of 25 professional artisans' studios located throughout the City of Charlottesville, Albemarle, Greene, Madison and Nelson Counties allows visitors to see artisan demonstrations and purchase locally made fine crafts including pottery, furniture, weaving, fabric design, jewelry, stained glass, clothing, baskets, and woodturning.

Charlottesville Symphony Society: In partnership with the Charlottesville Symphony at the University of Virginia, this music education program serves an eleven-county region for local youth. Annual programming includes youth concerts for 4th and 5th graders on the UVA Grounds, over 100 classroom visits, "Tunes and Tales" for very young children, a violin immersion program and week-long summer camp at the James River Boys & Girls Club in Scottsville, a musical instrument petting zoo at the Virginia Film Festival Family Day, Adopt a School at Red Hill Elementary School and a new Sensory-Friendly Concert in 2020.

Creciendo Juntos: The mission of Creciendo Juntos is to provide a platform for the voices, needs and wants of the Latinx community through education and leadership development. This program hosts a series of artist talks and workshops centered around creative freedom and cultural expression, driving social movements and change. The program is designed for and by Latinx youth and youth of color in Charlottesville.

The Front Porch: This roots music education program features lessons, jams, dances, and concerts that cover a variety of styles, including blues, folk, old time, bluegrass, jazz, classical, and traditional world music.

Hamner Theatre: This theatre is engaged in launching the Newtown Project, which aims to collect and tell the unheard stories of Newtown and bringing to life the important events of our collective history in order to shed light on our present moment, specifically highlighting the 1985 Greenwood Chemical Plant explosion that killed four people.

Jefferson School African American Heritage Center: Located in the Jefferson School City Center, The Jefferson School African American Heritage Center's mission is to honor and preserve the rich heritage and legacy of the African-American community of Charlottesville-Albemarle, Virginia and to promote a greater appreciation for, and understanding of, the contributions of African Americans and peoples of the diaspora locally, nationally and globally.

Live Arts: Live Arts is a nonprofit theater located in Charlottesville, VA that serves the community through its mission of "forging theater and community." Its year-round education programs engage both youth and adults.

The Municipal Band represents and serves members of the Charlottesville-Albemarle community. Its goal is to contribute to the cultural enjoyment and education of area residents by providing free concerts to the public.

The Paramount Theater serves approximately 13,000 students annually through live educational performances, each coupled with SOL objectives, classroom enrichment activities and study guides.

Sin Barreras hosts the Cville Sabroso festival to celebrate the richness of Hispanic culture. The all-day event provides an opportunity for thousands of Latino residents to celebrate their culture and history with the happy, soul-satisfying music and dance they grew up with, and it gives the broader community an unparalleled opportunity to join in those festivities as welcomed guests.

Vinegar Hill Theatre is a teaching studio for youth filmmaking and a fully operational cinema. It offers a community event space and also works to leverage film as a tool for communication and catalyst for discussions over issues of gender, race, the environment, and ways to improve our local area.

Virginia Discovery Museum provides exhibits, programs, and community events that are accessible to all families during the first years of life that are essential to future learning.

The Virginia Festival of the Book brings together writers and readers and promotes and celebrates books, reading, literacy, and literary culture.

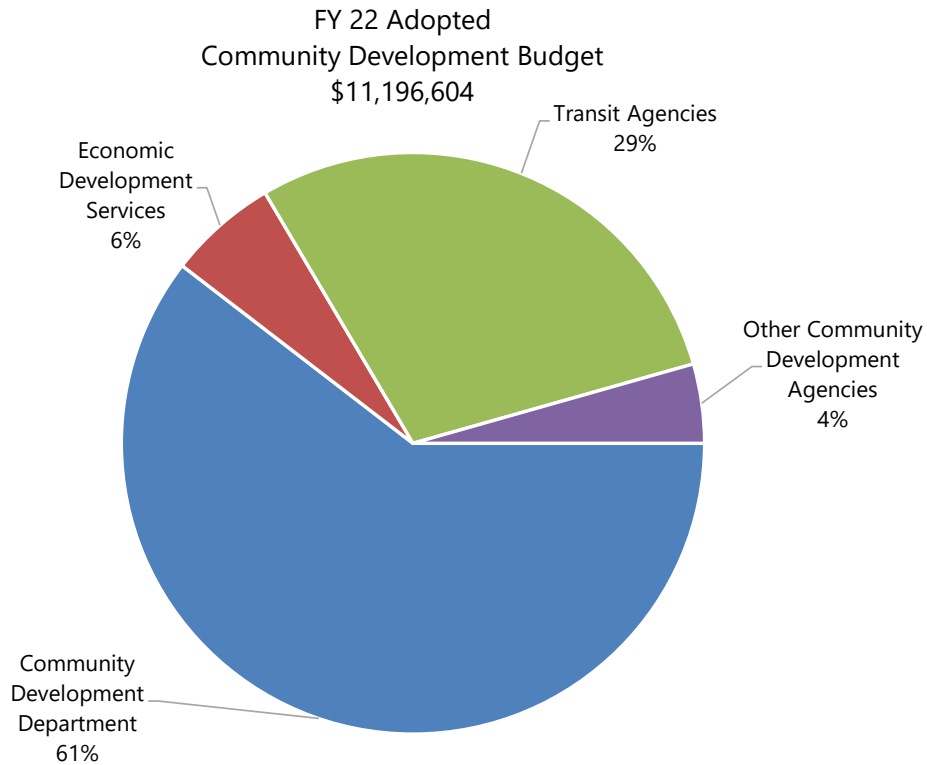
The Virginia Film Festival is an annual festival that celebrates film and the way it impacts and reflects American and Virginian culture.

Visible Records is a new recently opened artist-run studio space and gallery. Visible Records seeks to provide central Virginians with studio membership, exhibition space, artist in residence initiatives and programming, with a focus on compelling contemporary arts.

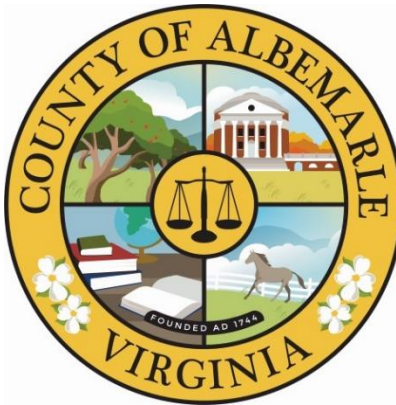
# Community Development



# COMMUNITY DEVELOPMENT



	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Community Development Department	\$7,026,920	\$6,913,178	\$7,097,040	\$6,861,354	\$6,861,354	\$6,769,589	(\$143,589)	-2.1%
Economic Development Services	825,846	734,402	656,022	707,062	679,592	679,592	(\$54,810)	-7.5%
Transit Agencies	3,300,314	3,334,049	3,307,251	3,722,604	3,254,195	3,254,195	(\$79,854)	-2.4%
Other Community Development Agencies	451,636	483,877	484,920	493,228	493,228	493,228	\$9,351	1.9%
<b>TOTAL</b>	<b>\$11,604,717</b>	<b>\$11,465,506</b>	<b>\$11,545,232</b>	<b>\$11,784,248</b>	<b>\$11,288,369</b>	<b>\$11,196,604</b>	<b>(\$268,902)</b>	<b>-2.3%</b>





# COMMUNITY DEVELOPMENT DEPARTMENT

## MISSION

The mission of Community Development is to advance Albemarle County's recognition as a leader in providing an exceptional quality of life, creating a sustainable community, and protecting natural resources.

## DESCRIPTION

Community Development is the County's steward for natural resources and the built environment. As that steward, Community Development will:

- Develop County ordinances, policies, and processes supporting the County's vision;
- Communicate with the Department of Communications and Public Engagement and with the Office of Equity and Inclusion to reach the entire community on the development and administration of ordinances and policies;
- Enforce County ordinances and policies in a fair and consistent manner; and
- Improve the expertise of staff through ongoing professional development.

## GOALS

Community Development will ensure ordinances are fairly, consistently, and efficiently enforced by:

- Providing detailed guidance on applications and processes to the community; and
- Improving consistency, efficiency, and compliance through the implementation of applications software and the establishment and implementation of standard operating procedures targeting industry best practices.

Community Development will promote "open government" by:

- Accurately documenting and sharing our work with the community in a timely manner; and
- Assisting the entire community in understanding ordinances and policies through various media such as the County website.

Community Development will develop policies and processes by:

- Requesting endorsement of our work program and processes with the Board of Supervisors on a routine basis;
- Ensuring the community understands the processes and schedule;
- Assuring the viewpoints and concerns of the entire community are part of policy and project considerations; and
- Applying our full professional knowledge and expertise to policy initiatives.

Community Development will continuously improve the expertise of our staff by:

- Providing training and professional development opportunities to improve the expertise and quality of service provided by staff;
- Seeking ways of working and developing our expertise based on best management practices;
- Ensuring a positive and safe work environment which embraces an array of views and expertise; and
- Including hiring, recruitment, and training efforts to align with the County's Pillars of High Performance.

Additional information about this Department's support of the County's Strategic Plan goals and objectives is included in the Strategic Planning Section of this document.

**FINANCIAL DATA**

COMMUNITY DEVELOPMENT DEPARTMENT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$4,879,900	\$4,828,732	\$4,655,282	\$4,753,099	\$4,753,099	\$4,682,808	(\$145,924)	-3.0%
Benefits	1,604,966	1,685,480	1,734,115	1,742,263	1,742,263	1,720,789	\$35,309	2.1%
Operating	534,949	398,966	707,643	358,284	358,284	358,284	(\$40,682)	-10.2%
Capital Outlay	7,106	0	0	7,708	7,708	7,708	\$7,708	
Expenditure Total	\$7,026,920	\$6,913,178	\$7,097,040	\$6,861,354	\$6,861,354	\$6,769,589	(\$143,589)	-2.1%
<b>Revenue</b>								
Local	\$2,539,328	\$2,157,892	\$2,142,156	\$2,356,500	\$2,356,500	\$2,268,500	\$110,608	5.1%
Transfer from Water Resources Fund:	252,848	417,917	417,917	460,833	460,833	460,833	\$42,916	10.3%
Revenue Total	\$2,792,176	\$2,575,809	\$2,560,073	\$2,817,333	\$2,817,333	\$2,729,333	\$153,524	6.0%
<b>Net Cost</b>	<b>\$4,234,744</b>	<b>\$4,337,369</b>	<b>\$4,536,967</b>	<b>\$4,044,021</b>	<b>\$4,044,021</b>	<b>\$4,040,256</b>	<b>(\$297,113)</b>	<b>-6.9%</b>
<b>Positions</b>	<b>75.5</b>	<b>75.5</b>	<b>75.5</b>	<b>75.5</b>	<b>75.5</b>	<b>74.5</b>	<b>(1.0)</b>	<b>-1.3%</b>

\*The actual transfer from the Water Resources Fund is based on actual expenditures.

**OVERVIEW/NOTABLE CHANGES**

**FY 21 Projected:**

- Includes an appropriation of \$120,000 for the Rio Road Corridor Study and the re-appropriation of \$150,420 for contract services for one-time projects initiated prior to FY 21.

**FY 22 Recommended Budget:** The Community Development Department budget *decreases* \$51,824 or 0.7% and reflects the following:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Does not include the salaries and benefits for five vacant positions that are frozen as part of the County’s budget management in response to the impact of the pandemic on the County’s total revenues.
- Combined *decrease* of \$32,974 in the Operating and Capital Outlay expenditure categories primarily due to the reallocation of \$32,000 to the Facilities and Environmental Services Department that will now manage the Albemarle Conservation Assistance Program, which supports water quality and stream health by supplementing the Virginia Conservation Assistance Program that is administered by the Thomas Jefferson Soil and Water Conservation District.
- *Increase* of \$241,524 or 9.4% in related revenues, primarily based on the projected amount of development activity anticipated in the County, a portion of the proposed fee increases subject to Board of Supervisors approval in Spring 2021, and the amount of staff time eligible to be funded by the Water Resources Fund.

**FY 22 Adopted Budget:** \$91,765 and 1.0 full-time equivalent position is reallocated from the Community Development Department to the Department of Social Services (DSS) to consolidate the County’s housing efforts into DSS.

# ECONOMIC DEVELOPMENT SERVICES

## MISSION

The mission of the Economic Development Office (EDO) is to attract additional financial resources into the community through responsible economic development activities that enhance the County's competitive position and result in quality job creation and career employment opportunities, increased tax base, enhanced natural resources and community character, and an improved quality of life for all citizens.

## DESCRIPTION

The work in the EDO is guided by the Economic Development Strategic Plan, called Project ENABLE (ENable A Better Life Economically), approved by the Board of Supervisors in December 2018.

## GOALS

Goal 1 – Strengthen existing business retention and/or expansion (BRE) to help existing businesses be successful

- Objective 1 – Lead the formalization of the existing BRE program

Goal 2 – Improve the business climate (Community Development Department and Department of Finance & Budget are critical partners)

- Objective 1 – Improve efficiency by removing and reducing controllable barriers
- Objective 2 – Clarify and improve customer experience for starting and operating a business

Goal 3 – Lead the County's readiness to accommodate businesses (Community Development Department and Department of Finance & Budget are critical partners)

- Objective 1 – Lead the growth of targeted industries, existing primary businesses, and emerging opportunities
- Objective 2 – Represent economic development interests in County and institutional partners' planning processes
- Objective 3 – Lead the creation and implementation of economic development incentives, programs, and policies
- Objective 4 – Support the integration of economic development analysis and fiscal impact in the development review process
- Objective 5 – Support a skilled and trained workforce (ACPS, ACDSS, Virginia Career Works – Piedmont Region, UVA, and PVCC are critical partners for this objective)
- Objective 6 – Lead and support agribusinesses

Goal 4 – Seek private investment to further the public good

- Objective 1 – Partner with others to develop projects that result in a public good or enhance natural resources
- Objective 2 – Support development projects that capitalize on our assets, inspiration, and potential to create unique and community-based public spaces
- Objective 3 – Lead the development of public-private partnerships that increase direct private investment

Goal 5 – Educate the community and enhance the visibility of economic development (Office of Communications and Public Engagement is a critical partner)

- Objective 1 – Build community awareness for ED initiatives
- Objective 2 – Identify, track, and publish regular analytics that benchmark performance

Goal 6 – Lead external efforts to create strategic partnerships with economic development institutions (Department of Finance & Budget is a critical partner)

- Objective 1 – Create partnerships to advance County’s strategic and economic development goals
- Objective 2 – Lead the formalization of operating protocols with regional partners to further develop the entrepreneurial ecosystem
- Objective 3 – Strengthen effective working partnership with the Economic Development Authority

Goal 7 – Partner to expand efforts to build the County’s tourism sector (Office of Communications and Public Engagement is a critical partner)

- Objective 1 – Partner with Charlottesville Albemarle Convention and Visitors Bureau Executive Board and staff to support regional tourism priorities
- Objective 2 – Support existing and new tourism products in Albemarle County
- Objective 3 – Partner with others to leverage Virginia Tourism Corporation (VTC) resources

**FINANCIAL DATA**

ECONOMIC DEVELOPMENT SERVICES - GENERAL FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
<b>Economic Development Office</b>								
Salaries	\$271,561	\$289,628	\$288,397	\$294,961	\$294,961	\$294,961	\$5,333	1.8%
Benefits	81,287	95,753	93,764	97,159	97,159	97,159	\$1,406	1.5%
Operating	83,334	186,415	107,750	177,153	177,153	177,153	(\$9,262)	-5.0%
Capital Outlay	45,660	55,992	59,497	3,000	3,000	3,000	(\$52,992)	-94.6%
Resource Plans							\$0	
<b>Economic Development Office Total</b>	<b>\$481,843</b>	<b>\$627,788</b>	<b>\$549,408</b>	<b>\$572,273</b>	<b>\$572,273</b>	<b>\$572,273</b>	<b>(\$55,515)</b>	<b>-8.8%</b>
<b>Agency Contributions</b>								
Central Va Partnership for Econ. Devel	\$53,848	\$54,319	\$54,319	\$54,861	\$54,861	\$54,861	\$542	1.0%
Central Va Small Business Developme	24,000	36,000	36,000	63,470	36,000	36,000	\$0	0.0%
Virginia Career Works – Piedmont Rec	16,155	16,295	16,295	16,458	16,458	16,458	\$163	1.0%
<b>Agency Contributions Total</b>	<b>\$94,003</b>	<b>\$106,614</b>	<b>\$106,614</b>	<b>\$134,789</b>	<b>\$107,319</b>	<b>\$107,319</b>	<b>\$705</b>	<b>0.7%</b>
<b>Transfer to Economic Development F</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures</b>	<b>825,846</b>	<b>734,402</b>	<b>656,022</b>	<b>707,062</b>	<b>679,592</b>	<b>679,592</b>	<b>(\$54,810)</b>	<b>-7.5%</b>
<b>Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0%</b>

**OVERVIEW/NOTABLE CHANGES**

**FY 22 Recommended Budget:** The Economic Development Services budget *decreases* \$54,810 or 7.5% and reflects the following:

**Economic Development Office**

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.
- Combined *decrease* of \$62,254 in the Operating and Capital Outlay expenditure categories primarily due to the end of leased office space and related costs.

**Agency Contributions**

- Central Virginia Partnership for Economic Development *increases* by \$542 or 1.0% and is based on the County’s share of costs using a \$0.50 per capita funding formula.

- There is no change to the Central Virginia Small Business Development Center (CVSBDC) amount of \$36,000. A request for \$27,470 for increased contracted technical expertise is not included.
- Virginia Career Works – Piedmont Region *increases* by \$163 or 1.0% and is based on the County's share of costs using a \$0.15 per capita funding formula.

***FY 22 Adopted Budget:*** No changes are made to the recommended budget.

# TRANSIT AGENCY CONTRIBUTIONS

## DESCRIPTION

**Charlottesville Area Transit (CAT)** provides bus service to the greater Charlottesville area. This includes the following general areas in Albemarle County: Georgetown Road and Commonwealth Drive, Route 29 North and Rio Road, Pantops, 5th Street Extended, and Piedmont Virginia Community College.

**Jaunt, Inc.** is a regional public transportation system providing service to the citizens of Albemarle, Fluvanna, Louisa, Nelson, Buckingham, and Amherst Counties, as well as Charlottesville. In Albemarle, JAUNT provides paratransit services and Albemarle’s rural demand response and commuter services.

The **Regional Transit Partnership (RTP)** serves as an official advisory board, created by the City of Charlottesville, Albemarle County, and Jaunt, in partnership with the Virginia Department of Rail and Public Transportation to provide recommendations to decision-makers on transit-related matters. There are four main goals of the Partnership:

- A. Establishing Strong Communication: The Partnership will provide a long-needed venue to exchange information and resolve transit-related matters.
- B. Ensuring Coordination between Transit Providers: The Partnership will allow transit providers a venue to coordinate services, initiatives, and administrative duties of their systems.
- C. Set the Regions Transit Goals and Vision: The Partnership will allow local officials and transit staff to work together with other stakeholders to craft regional transit goals. The RTP will also provide, through MPO staff and updates of the Transit Development Plans (TDPs), opportunities for regional transit planning.
- D. Identify Opportunities: The Partnership will assemble decision-makers and stakeholders to identify opportunities for improved transit services and administration, including evaluation of a Regional Transit Authority (RTA).

Central Shenandoah Planning District Commission is the fiscal agent for the Afton Express, a transit route connecting the Shenandoah Valley area with the Charlottesville/Albemarle area.

## FINANCIAL DATA

TRANSIT AGENCY CONTRIBUTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Central Shenandoah Planning District	0	770	0	6,137	6,137	6,137	\$5,367	
Charlottesville Area Transit	1,043,199	516,560	516,560	1,468,409	1,000,000	1,000,000	\$483,440	93.6%
Jaunt	2,232,115	2,423,833	2,423,833	2,179,308	2,179,308	2,179,308	(\$244,525)	-10.1%
Regional Transit Partnership	25,000	147,886	121,858	68,750	68,750	68,750	(\$79,136)	-53.5%
Transit Reserve	0	245,000	245,000	0	0	0	(\$245,000)	
<b>Expenditure Total</b>	<b>\$3,300,314</b>	<b>\$3,334,049</b>	<b>\$3,307,251</b>	<b>\$3,722,604</b>	<b>\$3,254,195</b>	<b>\$3,254,195</b>	<b>(\$79,854)</b>	<b>-2.4%</b>

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** Overall, Transit Agency contributions decrease \$79,854 or 2.4% and reflects:

- Central Shenandoah Planning District Commission increases \$5,267 or 697.0% to provide the County’s match for the Afton Express, a transit route connecting the Shenandoah Valley area with the Charlottesville/Albemarle area.
- Charlottesville Area Transit (CAT)

- The FY 21 Adopted Budget *decreased* \$526,639 or 50.5% primarily due to the impact of additional federal funding from the Coronavirus Aid, Relief, and Economic Security Act (CARES) of 2020, which created a one-time savings in FY 21.
- The FY 22 Recommended Budget for CAT increases \$483,440 or 93.6% and reflects the County's share of CAT after the leveraging of state and federal revenues, including CARES funding, and CAT's efforts to improve system performance, reliability, and future state funding. This amount may be revised should there be changes in the City of Charlottesville's budget that impact CAT. The unfunded portion is for further system improvements. Additional details on CAT's request are planned to be discussed during a work session with the Board of Supervisors during the budget development process.
- Jaunt *decreases* \$244,525 or 10.1% to provide the County's anticipated share of costs for existing Jaunt services. This decrease is primarily due to Jaunt applying federal CARES funding to reduce local shares of regional partners in FY 22.
- The Regional Transit Partnership (RTP) *decreases* \$79,136 or 53.5% primarily due to the removal of one-time funding provided in FY 21 for a local match for a Planning & Feasibility Grant specific to Albemarle County. Recommended funding includes the County's share of current operations and the final year of the County's match toward the development a Regional Transit Vision Plan.
- The FY 21 Adopted Budget included a \$245,000 Transit Contingency Reserve, which was created from a portion of the savings from the budget revisions to CAT that created a one-time savings in FY 21. This Reserve is not included in the FY 22 Recommended Budget.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

# OTHER COMMUNITY DEVELOPMENT AGENCY CONTRIBUTIONS

## FINANCIAL DATA

OTHER COMMUNITY DEVELOPMENT AGENCY CONTRIBUTIONS								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>EXPENDITURES</b>								
Rivanna Conservation Alliance - Stream	15,000	15,000	15,000	15,000	15,000	15,000	\$0	0.0%
TJ Planning District Commission	131,262	132,253	132,253	133,353	133,353	133,353	\$1,100	0.8%
TJ Soil & Water Conservation District	119,007	121,980	122,998	123,200	123,200	123,200	\$1,220	1.0%
Va Cooperative Extension Service	186,368	214,644	214,669	221,675	221,675	221,675	\$7,031	3.3%
<b>Expenditure Total</b>	<b>\$451,636</b>	<b>\$483,877</b>	<b>\$484,920</b>	<b>\$493,228</b>	<b>\$493,228</b>	<b>\$493,228</b>	<b>\$9,351</b>	<b>1.9%</b>
<b>REVENUE</b>								
Local	\$20,641	\$20,883	\$20,641	\$20,883	\$20,883	\$20,883	\$0	0.0%
Transfer from Water Resources Fund*	134,166	136,980	136,980	138,498	138,498	138,498	\$1,518	1.1%
<b>Revenue Total</b>	<b>\$154,807</b>	<b>\$157,863</b>	<b>\$157,621</b>	<b>\$159,381</b>	<b>\$159,381</b>	<b>\$159,381</b>	<b>\$1,518</b>	<b>1.0%</b>
<b>Net Cost</b>	<b>\$296,829</b>	<b>\$326,014</b>	<b>\$327,299</b>	<b>\$333,847</b>	<b>\$333,847</b>	<b>\$333,847</b>	<b>\$7,833</b>	<b>2.4%</b>
<b>Positions**</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0%</b>

\*The actual transfer from the Water Resources Fund is based on actual expenditures.

\*\*Position is at TJ Soil & Water Conservation District

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** Overall, Other Community Development Agency contributions *increase* \$9,351 or 1.9% and reflect the following changes:

- Thomas Jefferson Planning District Commission (TJPDC) *increases* \$1,100 or 0.8% based on the County's share of existing programs. Requested and recommended funding of \$6,210 for the Rivanna River Basin Commission (RRBC) program is included in the Facilities and Environmental Services Department's Environmental Services Division, where staff works with the RRBC to ensure that RRBC's program is directly tied to the County's strategic priorities.
- Thomas Jefferson Soil and Water Conservation District (TJSWCD) funding *increases* by \$1,220 or 1.0%, primarily due to a change in the personnel costs associated with a County-funded position.
- Virginia Cooperative Extension Service (VCE) *increases* \$7,031 or 3.3% for the County's share of existing services.

**FY 22 Adopted Budget:** No changes are made to the recommended budget.

## DESCRIPTIONS

Rivanna Conservation Alliance (RCA) – StreamWatch protects the Rivanna River and its tributaries through community involvement, conservation, education, recreation, restoration, water-quality monitoring and reporting. StreamWatch is the Rivanna Watershed's local stream monitoring volunteer program.

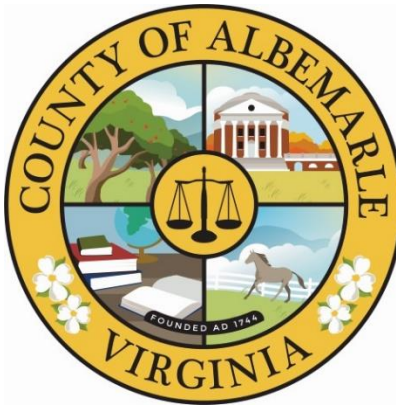
Thomas Jefferson Planning District Commission (TJPDC) serves as a planning and coordinating body for the localities of Planning District Ten. Its mission is to identify and analyze regional issues, and facilitate decision-



making to resolve those issues, to serve as an information resource through the data and mapping center, and to develop local and regional plans or strategies that will strengthen local governments' ability to serve their citizens.

Thomas Jefferson Soil and Water Conservation District (TJSWCD) promotes soil and water conservation through technical expertise and education. It provides informational, financial, and planning assistance to farmers, provides County staff with technical assistance, and provides information to the community.

Virginia Cooperative Extension Service (VCE) provides Albemarle County citizens with the educational resources and research available from Virginia Tech, Virginia State University, and the U.S. Department of Agriculture. Local staff provide educational programs on nutrition, food safety, production and marketing techniques for commercial agriculture, and horticultural information for homeowners.

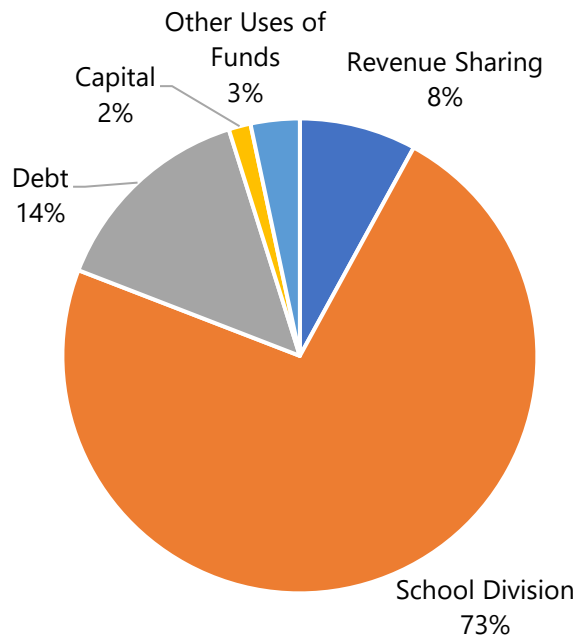


# Non-Departmental

• • • • • • • • • • • •

# NON-DEPARTMENTAL

## FY 22 Adopted Non-Departmental Budget \$193,536,663



NONDEPARTMENTAL								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	FY 22 ADP - FY 21 ADP \$ Change	% Change
Revenue Sharing	\$14,199,607	\$14,589,313	\$14,589,313	\$15,411,834	\$15,411,834	\$15,411,834	\$822,521	5.6%
Transfers								
School Division	138,200,512	134,184,078	134,184,078	141,108,965	141,108,965	141,108,965	\$6,924,887	5.2%
Debt Service Funds	22,780,666	22,034,954	22,034,954	27,647,647	27,647,647	27,647,647	\$5,612,693	25.5%
Capital Projects	8,218,471	8,107,112	8,107,112	2,494,419	2,494,419	2,494,419	(\$5,612,693)	-69.2%
Capital Projects - One Time	4,777,103	0	0	405,542	405,542	405,542	\$405,542	
Other Transfers	1,937,061	1,668,008	2,169,008	1,761,448	1,761,448	1,761,448	\$93,440	5.6%
Subtotal, Transfers	175,913,812	165,994,152	166,495,152	173,418,021	173,418,021	173,418,021	\$7,423,869	4.5%
Other Uses of Funds	1,669,534	2,300,166	10,622,990	4,356,808	4,356,808	4,706,808	\$2,406,642	104.6%
Expenditure Total	\$191,782,953	\$182,883,631	\$191,707,455	\$193,186,663	\$193,186,663	\$193,536,663	\$10,653,032	5.8%

# REVENUE SHARING

## DESCRIPTION AND OVERVIEW

The Annexation and Revenue Sharing Agreement between the County of Albemarle and the City of Charlottesville dated February 17, 1982 was approved in a public referendum on May 18, 1982. The agreement obligates the County and the City to contribute portions of their respective real property tax bases and revenues to a Revenue and Economic Growth Sharing Fund annually. Distribution of the fund and the resulting net transfer of funds are to be made each January 31 while this agreement remains in effect.

Pursuant to the terms of this agreement, the City will not initiate annexation procedures against the County and a committee was created to study the desirability of combining the governments and the services currently provided. The agreement became effective on July 1, 1982 and remains in effect until:

- The County and City are consolidated into a single political subdivision; or
- The concept for independent cities presently existing in Virginia is altered by the State law in such a manner that real property in the City becomes part of the County’s tax base; or
- The County and City mutually agree to cancel or change the agreement.

## FINANCIAL DATA

Description	FY 21 Adopted	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
Revenue Sharing with the City of Charlottesville: In FY22, the County is obligated to pay \$15,411,834 to the City of Charlottesville in fulfillment of the revenue sharing agreement provisions, an increase of \$822,521 over the FY21 payment. This payment is the amount calculated through the formula (including population, tax base, rate, and sales ratio) that was agreed upon when the agreement was signed.	\$14,589,313	\$15,411,834	\$15,411,834	\$822,521	5.6%

**REVENUE SHARING CALCULATION**

<b>Factors in Calculation</b>	<b>Albemarle</b>	<b>Charlottesville</b>
Population (2019)	109,722	49,181
Real Estate Tax Base (2019)	20,552,760,100	7,647,893,000
Nominal Tax Rate (2019)	0.854	0.950
Assessment Ratio (2019)	93.12	93.75
True Tax Rate*	0.7952	0.8906
Growth Sharing Contribution based on 0.37/\$100**	76,045,212	28,297,204

Step 1: Compute relative population indices for both jurisdictions by dividing each jurisdiction's population by the sum of the populations for both jurisdictions.

	<b>Albemarle</b>	<b>Charlottesville</b>	<b>Total</b>
Population	109,722	49,181	158,903
Population Index	0.6905	0.3095	1.0000

Step 2: Compute relative tax effort indices for both jurisdictions by dividing each jurisdiction's true real property tax rate by the sum of the true real property tax rates for both jurisdictions.

	<b>Albemarle</b>	<b>Charlottesville</b>	<b>Total</b>
True Tax Rate	0.7952	0.8906	1.6859
Relative Tax Effort Index	0.4717	0.5283	1.0000

Step 3: Compute a composite index for each jurisdiction by averaging the relative population index and the relative tax effort index for the respective jurisdiction.

	<b>Albemarle</b>	<b>Charlottesville</b>	<b>Total</b>
Combined Indices	1.1622	0.8378	2.0000
Composite Index	0.5811	0.4189	1.0000

Step 4: Multiply the composite index of each jurisdiction by the total contributions to determine each jurisdiction's share of the fund.

	<b>Albemarle</b>	<b>Charlottesville</b>	<b>Total</b>
Growth Sharing Fund Contributions	76,045,212	28,297,204	104,342,416
Composite Index	0.5811	0.4189	1.0000
Share of Fund	60,633,378	43,709,038	104,342,416

Step 5: Compute the net transfer by finding the difference between each jurisdiction's contribution and its share of the distribution.

	<b>Albemarle</b>	<b>Charlottesville</b>	<b>Total</b>
Growth Sharing Fund Contributions	76,045,212	28,297,204	104,342,416
Share of Fund	60,633,378	43,709,038	104,342,416
<b>Net Transfer</b>	<b>(15,411,834)</b>	<b>15,411,834</b>	

\* The true tax rate is the nominal tax rate divided by the assessment ratio. When the assessment ratio = 100, the true tax rate is the same as the nominal tax rate.

\*\* The agreement states that the "City and the County will each annually contribute to the revenue and economic growth sharing fund, from their respective real property revenues, thirty-seven cents for each one hundred dollars of value of locally assessed taxable real property, improved and unimproved, within their respective political boundaries."

# HISTORY OF REVENUE SHARING PAYMENTS

FISCAL YEAR	AMOUNT OF PAYMENT	DOLLAR CHANGE	PERCENT CHANGE	FISCAL YEAR	AMOUNT OF PAYMENT	DOLLAR CHANGE	PERCENT CHANGE
1982-83	\$1,293,552	N/A	N/A	2002-03	6,692,811	210,099	3.2%
1983-84	1,530,991	237,439	18.4%	2003-04	7,726,021	1,033,210	15.4%
1984-85	1,579,753	48,762	3.2%	2004-05	8,004,461	278,440	3.6%
1985-86	1,875,179	295,426	18.7%	2005-06	9,742,748	1,738,287	21.7%
1986-87	1,942,509	67,330	3.6%	2006-07	10,134,816	392,068	4.0%
1987-88	2,277,953	335,444	17.3%	2007-08	13,212,401	3,077,585	30.4%
1988-89	2,368,027	90,074	4.0%	2008-09	13,633,950	421,549	3.2%
1989-90	2,693,120	325,093	13.7%	2009-10	18,038,878	4,404,928	32.3%
1990-91	2,802,360	109,240	4.1%	2010-11	18,454,658	415,780	2.3%
1991-92	3,277,350	474,990	16.9%	2011-12	18,089,812	(364,846)	-2.0%
1992-93	3,426,000	148,650	4.5%	2012-13	17,520,948	(568,864)	-3.1%
1993-94	4,319,236	893,236	26.1%	2013-14	16,931,333	(589,615)	-3.4%
1994-95	4,475,120	155,884	3.6%	2014-15	16,466,981	(464,352)	-2.7%
1995-96	5,049,991	574,871	12.8%	2015-16	16,058,668	(408,313)	-2.5%
1996-97	5,170,853	120,862	2.4%	2016-17	15,767,084	(291,584)	-1.8%
1997-98	5,518,393	347,540	6.7%	2017-18	15,855,485	88,401	0.6%
1998-99	5,587,013	68,620	1.2%	2018-19	15,696,360	(159,125)	-1.0%
1999-00	5,853,794	266,781	4.8%	2019-20	14,199,607	(1,496,753)	-9.5%
2000-01	6,093,101	239,307	4.1%	2020-21	14,589,313	389,706	2.7%
2001-02	6,482,712	389,611	6.4%	<b>2021-22</b>	<b>15,411,834</b>	822,521	5.6%
				<b>TOTAL</b>	<b>\$73,617,007</b>		

# TRANSFERS

## DESCRIPTION AND OVERVIEW

The transfer of funds from the General Fund to several other County Funds is made each year to pay for a variety of programs including the following:

- Public school operations
- School debt service and capital projects
- General government debt service and capital projects
- Water Resources management
- Housing initiatives

## SCHOOL TRANSFER

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>General Fund Transfer to School Fund - Ongoing:</b> Albemarle County's School Operations are financed from several sources of funding including local, state, and federal revenues and from local tax revenues. The local tax revenues are provided to the School Division by a transfer of funds from the County General Fund. The transfer provides approximately 67% of the money needed to operate the School Division each year, other than school special revenue funds.	\$134,184,078	\$134,184,078	\$141,108,965	\$141,108,965	\$6,924,887	5.2%

## OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** The ongoing transfer to the School Division *increases* \$6,924,887 or 5.2% over the FY 21 Adopted Budget. This is based on the school funding formula described below.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

## SCHOOL FUNDING FORMULA

County budget guidelines state, "The County shares 60% of the increase or decrease in available shared local tax revenues with the School Board. Available shared local tax revenues are additional or reduced tax revenues that can be used for County and School Division operations after subtracting any increases and adding any decreases in debt service, capital improvement program funding, City of Charlottesville revenue sharing, tax revenues that are dedicated to specific expenditures, tax relief for the elderly and disabled, tax refunds, Economic Development-related performance agreements, and any shared reserves for contingencies. This guideline may be reviewed annually."

Shared revenues include general property taxes, sales tax, consumer utility taxes, business license tax, vehicle registration, recordation tax, transient occupancy tax, food and beverage tax, and other local tax revenue sources. Though Personal Property Tax Relief (PPTR) is currently classified as State revenue, it is also included in the shared local tax revenue category since the 60/40 formula originated before the PPTR Act was enacted.

The calculation for the FY 22 transfer to the School Division has adjustments approved in prior years associated with dedicated funding for Water Resources. Prior year adjustments for general government operations, school division operations, and the Capital Improvement Program are incorporated into the base and are no longer part of the calculation.



<b>County of Albemarle</b>			
<b>Allocation of Local Tax Revenue</b>			
<b>Between General Government, Capital/Debt Service &amp; Schools</b>			
	<b>Adopted FY 21</b>	<b>Adopted FY 22</b>	<b>\$ Change FY 22-FY 21</b>
<b><u>Shared Revenue</u></b>			
General Property Taxes	200,997,702	213,144,617	12,146,915
Personal Property Tax Relief (PPTR)	14,960,670	14,960,670	-
Cigarette Tax	-	516,000	516,000
Other Local Taxes	52,850,529	54,744,221	1,893,692
<b>Increase in Shared Revenue</b>	<b>268,808,901</b>	<b>283,365,508</b>	<b>14,556,607</b>
<b>Adjustments</b>			
Less: Revenue Sharing	(14,589,313)	(15,411,834)	(822,521)
Less: E911 Surcharge	(1,840,135)	(1,840,135)	-
Less: Dedicated Water Resource Revenue	(1,388,008)	(1,456,448)	(68,441)
Less: Cigarette Tax	-	(516,000)	(516,000)
<b>Net Projected Local Taxes</b>	<b>250,991,445</b>	<b>264,141,091</b>	<b>13,149,646</b>
<b><u>Less: Capital/Debt Service Allocation</u></b>			
Prior Year Base	30,142,066	30,142,066	-
Change based on formula	-	1,579,167	1,579,167
Reallocate to General Government	-	(1,579,167)	(1,579,167)
<b>Total Capital Outlay &amp; Debt Service*</b>	<b>30,142,066</b>	<b>30,142,066</b>	<b>-</b>
<b><u>Committed New Non-Departmental Expenditures</u></b>			
Tax Relief for the Elderly & Handicapped	1,190,000	1,274,000	84,000
Refunds	120,000	40,000	(80,000)
Economic Development Authority Performance Agreements	280,000	305,000	25,000
Reallocation of Capital/Debt to General Government	-	1,579,167	1,579,167
<b>Total Committed New Non-Departmental Exp.</b>	<b>1,590,000</b>	<b>3,198,167</b>	<b>1,608,167</b>
<b>NET REVENUE</b>	<b>219,259,380</b>	<b>230,800,858</b>	<b>11,541,478</b>
<b><u>Recurring Transfer to School Division</u></b>			
Prior Year Base			134,184,078
Increase (60% of Increase in Net Revenue)			6,924,887
<b>FY 22 Total Transfer to School Division</b>			<b>141,108,965</b>

## TRANSFER TO CAPITAL AND DEBT

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>General Fund Transfer to School Debt Service:</b> In addition to the funds for School operational costs, a transfer from the General Fund to the School Debt Service Fund is made each year to make interest and principal payments on money borrowed by the County for construction and major renovations of school buildings and for other school capital projects.	\$13,382,027	\$13,382,027	\$17,873,916	\$17,873,916	\$4,491,889	33.6%
<b>General Fund Transfer to General Government Debt Service:</b> A transfer from the General Fund to the General Government Debt Service Fund is made each year to make interest and principal payments on funds borrowed by the County for capital projects that relate to General Government functions.	8,652,927	8,652,927	9,773,731	9,773,731	\$1,120,804	13.0%
<b>SUBTOTAL, DEBT SERVICE</b>	<b>\$22,034,954</b>	<b>\$22,034,954</b>	<b>\$27,647,647</b>	<b>\$27,647,647</b>	<b>\$5,612,693</b>	<b>25.5%</b>
<b>General Fund Transfer to School Capital Improvement Fund:</b> A transfer from the General Fund to the School Capital Improvement Fund is made for the portion of School capital projects which are funded on a "pay-as-you-go" basis.	8,107,112	8,107,112	0	0	(\$8,107,112)	
<b>General Fund Transfer to General Government Capital Improvement Fund:</b> A transfer from the General Fund to the General Government Capital Improvement Fund is made to fund General Government capital projects which are funded on a "pay-as-you-go" basis and to provide reserves for future project costs and increased debt service requirements.	0	0	2,494,419	2,494,419	\$2,494,419	#DIV/0!
<b>SUBTOTAL, CAPITAL IMPROVEMENT FUNDS</b>	<b>\$8,107,112</b>	<b>\$8,107,112</b>	<b>\$2,494,419</b>	<b>\$2,494,419</b>	<b>(\$5,612,693)</b>	<b>-69.2%</b>
<b>TOTAL, ONGOING TRANSFER TO CAPITAL AND DEBT SERVICE</b>	<b>\$30,142,066</b>	<b>\$30,142,066</b>	<b>\$30,142,066</b>	<b>\$30,142,066</b>	<b>\$0</b>	<b>0.0%</b>

### OVERVIEW/NOTABLE CHANGES

**FY 22 Recommended Budget:** Overall, the General Fund transfer to capital projects and debt service is unchanged. This is based on a recommended adjustment to the capital and debt service funding formula. This change will fund Information Technology server costs that were funded from capital but are now funded out of operating due to a shift from on premise to cloud servers; supplemental weekday, daytime (6:00 am – 6:00 pm) cross staffing of a fire engine and ambulance and related capital equipment at the request of North Garden Volunteer Fire Company; and ongoing support for Broadband Services.

Funding debt service obligations is the first priority of the General Fund Transfer to Debt and Capital. After the debt obligation is met, the balance is distributed to the Capital Improvement Program funds based on the cash needs associated with pay-as-you-go projects. The distribution takes into consideration the cash needs per project net of other available revenues and available fund balance.

The following guidelines are used for calculating the formula increase to CIP/Debt Service:

- Increase or decrease the base capital/debt service transfer by the same percentage increase or decrease as local tax revenue net of revenue sharing.
- Local Tax Revenue includes the following revenue sources: Real Estate Tax; Public Service Tax; Personal Property Tax; Machinery & Tools Tax; Mobile Homes Tax; Delinquent Tax Payments; Penalties, Interests, and Fees; Sales Tax; Utility Taxes; Business License Tax; Short Term Rental Tax; Vehicle Registration; Bank Franchise Tax; Recordation Tax; Transient Occupancy Tax; Food & Beverage Tax; and Audit Revenues.
- The base for the calculation can be changed by Board action.

The calculation for the FY 22 transfer to the Capital Projects and Debt Service is shown on the next page.

<b>County of Albemarle</b>			
<b>Allocation of New Local Tax Revenue</b>			
<b>From General Fund to CIP/Debt Service</b>			
	<b>Adopted</b>	<b>Adopted</b>	<b>% Change</b>
	<b>FY 21</b>	<b>FY 22</b>	<b>FY 22 / FY21</b>
<b>Net Shared Revenue</b>	\$250,991,445	\$264,141,091	5.2%
<b><u>Capital/Debt Service Allocation</u></b>			
Prior Year Base		\$30,142,066	
Change based on formula (Prior Year Base x 5.2%)		1,579,167	
<b>Base Transfer by Formula</b>	<b>\$30,142,066</b>	<b>\$31,721,233</b>	<b>5.2%</b>
<b><u>Formula Adjustments</u></b>			
Less: Dedicate funding to General Government		(1,579,167)	
<b>TOTAL Transfer</b>		<b>\$30,142,066</b>	

**ONE-TIME TRANSFER TO CAPITAL FUNDS**

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>One-Time Transfer to Capital Projects:</b> One-time strategic investment of General Fund revenue to support capital projects.	0	0	405,542	405,542	\$405,542	
<b>TOTAL, ONE-TIME TRANSFER TO CAPITAL PROJECT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$405,542</b>	<b>\$405,542</b>	<b>\$405,542</b>	

**FY 22 Recommended:** Funding of \$405,542 is recommended to be transferred to purchase an ambulance and equipment related to North Garden Volunteer Fire Department’s request for weekday, daytime supplemental cross-staffing of a fire engine and ambulance.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# OTHER TRANSFERS

## TRANSFER TO WATER RESOURCES FUND

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>Transfer to Water Resources Fund:</b> This transfer of 0.7 cents on the real estate tax rate to the Water Resources Fund is to support operating, capital, and debt service expenditures associated with meeting water resources mandates.	\$1,388,008	\$1,388,008	\$1,456,448	\$1,456,448	\$68,440	4.9%
<b>TOTAL, TRANSFER TO WATER RESOURCES</b>	<b>\$1,388,008</b>	<b>\$1,388,008</b>	<b>\$1,456,448</b>	<b>\$1,456,448</b>	<b>\$68,440</b>	<b>4.9%</b>

**FY 22 Recommended Budget:** The transfer to the Water Resources Fund *increases* \$68,440 or 4.9% based on the increased value of a penny on the Real Estate tax rate. For more information, see the Water Resources Fund in the "Other Funds" chapter.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

## TRANSFER TO ECONOMIC DEVELOPMENT AUTHORITY

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>Transfer to the Economic Development Authority (EDA) Fund:</b> The EDA's role is to assist qualified businesses and industries who plan to expand or locate within the County by administering grant and bond programs that support economic vitality. The County serves as the fiscal agent for the EDA.	\$280,000	\$181,000	\$305,000	\$305,000	\$25,000	
<b>TOTAL, TRANSFER TO EDA FUND</b>	<b>\$280,000</b>	<b>\$181,000</b>	<b>\$305,000</b>	<b>\$305,000</b>	<b>\$25,000</b>	

**FY 22 Recommended Budget:** Includes \$305,000 planned to be transferred from the General Fund pursuant to performance agreements approved by the Board of Supervisors between the County, the EDA, and third parties. Additional details can be found in the "Other Funds" chapter of this document.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

## TRANSFER TO HOUSING FUND

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recomm	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>Transfer to Housing Fund:</b> The purpose of the Housing Fund is to support housing initiatives that are one-time costs and that support the County's strategic and housing goals.	\$0	\$600,000	\$0	\$0	\$0	#DIV/0!
<b>TOTAL, TRANSFER TO HOUSING FUND</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>

**FY 21 Projected:** \$600,000 in General Fund fund balance is appropriated in FY 21 to transfer funding to the Housing Fund.

**FY 22 Recommended Budget:** There is currently no planned transfer to the Housing Fund in FY 22. Balances remaining in the Housing Fund at the end of FY 21 will be recommended to be carried forward into FY 22. Additional details can be found in the "Other Funds" chapter of this document.

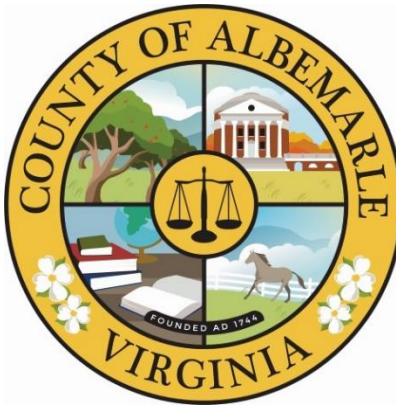
**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# OTHER USES OF FUNDS

## DESCRIPTIONS AND FINANCIAL DATA

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recommended	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>Refunds:</b> An amount is appropriated each year to pay refunds owed by the County.	\$120,000	\$162,100	\$40,000	\$40,000	(\$80,000)	-66.7%
<b>Tax Relief for the Elderly and Disabled:</b> Provides real estate and mobile home tax exemption for taxpayers who qualify under age, financial, or medical guidelines.	1,190,000	1,171,802	1,274,000	1,274,000	\$84,000	7.1%
<b>Board of Supervisors Strategic Priority Support:</b> This reserve was established as part of the FY 18 budget and has been used in the past to provide funding to support implementation of Strategic Plan initiatives, which may include support for the Community Development work program, that are one-time costs. Proposed use of this funding in FY 22 is to support Strategic Plan initiatives that could include projects such as Community Development Department (CDD) or other department studies and items prioritized by the Board of Supervisors in the CDD's work program. This amount could provide support for the multi-year implementation of the Comprehensive Plan update, related Zoning work, and other work plan priorities.	145,000	145,000	665,000	665,000	\$520,000	358.6%
<b>Climate Action Pool:</b> This reserve was established during FY 21 to support strategies to address climate change and may include investments such as expansion of the Local Energy Alliance Program (LEAP); partnerships with agencies to improve energy efficiency in homes and businesses; development and implementation of educational outreach programs; and targeted improvements of the energy efficiency of County buildings and fleet vehicles.  \$750,000 from this pool was appropriated to Facilities & Environmental Services in FY 21. An additional \$600,000 in General Fund fund balance is recommended to be appropriated to the Climate Action Reserve in FY 21 after the adoption of the FY 22 budget.	0	600,000	0	0	\$0	
<b>Business Process Optimization Reserve:</b> This funding is to implement business process improvements, which may include technology solutions, that are designed to improve customer experience and organizational performance.  The FY 21 projection includes \$0.4 million appropriated to date during FY 21 and an additional \$3.1 million that is recommended to be appropriated after adoption of the FY 22 budget. This increase is to focus efforts on a business process design and improvements for a future Enterprise Resource Planning (ERP) solution, staff augmentation for integration of our new "Community" value, Strategic Planning development, and departmental assessment and process redesign.	250,000	3,509,464	0	0	(\$250,000)	-100.0%
<b>Salary &amp; Benefits Reserve:</b> This reserve provides funding for changes in departmental salaries and benefits, such as implementation of classification studies, succession management, leave payouts, changes in health insurance elections, and changes to long-term and short-term disability benefits.  In FY 21, this includes a one-time lump-sum payment to employees recommended pending Board approval.	150,000	741,776	215,000	215,000	\$65,000	43.3%

Description	FY 21 Adopted	FY 21 Projected	FY 22 Recommended	FY 22 Adopted	Dollar Inc/(Dec)	Percent +/-
<b>Minimum Wage Reserve:</b> This reserve includes funding to increase the minimum hourly pay rate to \$15 and address related compression through pay grade 12.	0	0	280,000	280,000	\$280,000	
<b>Personnel Savings:</b> During FY 21 budget development as a strategy to mitigate financial impacts of the pandemic, the County Executive instituted a hiring freeze. This included an assumption of positions that were to be frozen but had not yet been identified.	-978,100	0	0	0	\$978,100	
<b>Early Retirement Funding:</b> These funds are set aside for current as well as projected Voluntary Early Retirement Incentive Program (VERIP) recipients.	609,000	600,000	691,100	691,100	\$82,100	13.5%
<b>Training Pool:</b> Funding is set aside to support an evolving workforce and increase training opportunities for employees.	0	0	60,000	60,000	\$60,000	#DIV/0!
<b>Cigarette Tax Reserve:</b> During the 2020 General Assembly session, Virginia counties received enabling legislation to levy taxes upon the sale of cigarettes, effective in FY 22. Prior to enacting this tax, the Board of Supervisors will hold a public hearing and adopt an Ordinance. On December 2, 2020, the Board discussed this new enabling authority and recommended that staff move forward with a process to study regional administration options, equity considerations, expenditure options, and schedule a public hearing on the ordinance. The Board of Supervisors will hold further discussions on this potential revenue source during the upcoming Budget Work Sessions. If the Board approves an ordinance to enact this tax, and the County begins collection of the tax on January 1, 2022, the initial revenue estimate for FY 22 is \$516,000. A portion of this initial estimate would be used for initial start-up costs and ongoing administration expenses.	0	0	516,000	516,000	\$516,000	
<b>Reserve for Contingencies:</b> Contingency funds are set aside to provide funds for unanticipated priority needs. Funding includes \$315,708 for unanticipated expenses that may require ongoing funding and \$300,000 for those expenses that may require one-time funding.	814,266	512,727	615,708	615,708	(\$198,558)	-24.4%
<b>Pandemic Reserve:</b> This Reserve supports pandemic response, recovery, and reconstitution expenditures such as, but not limited to, human and community services, economic development, technology, and general County services. In addition to pandemic-related expenses, this Reserve may support advancing strategic priorities and providing a contingency for other unanticipated priority needs.  FY 22 Adopted funding includes \$350,000 that was originally recommended to be transferred to the Albemarle Broadband Authority and was reallocated to the Pandemic Reserve.	0	3,180,121	0	350,000	\$350,000	
<b>TOTAL, OTHER USES OF FUNDS</b>	<b>\$2,300,166</b>	<b>\$10,622,990</b>	<b>\$4,356,808</b>	<b>\$4,706,808</b>	<b>\$2,406,642</b>	<b>104.6%</b>



# Other Funds

• • • • • • • • • • • •



# OTHER FUNDS

This chapter includes the Other Funds that are to be included as part of the initial FY 22 appropriated budget. Throughout the year, additional Funds will be requested for appropriation as needed.

## FUNDS DESCRIBED IN THIS SECTION

COMPUTER MAINTENANCE AND REPLACEMENT FUND  
ALBEMARLE BROADBAND AUTHORITY FUND  
YANCEY STRENGTHENING SYSTEMS GRANT  
COMMONWEALTH'S ATTORNEY COMMISSION FUND  
VICTIM-WITNESS GRANT  
CRIMINAL JUSTICE GRANT  
FEMA SAFER GRANT  
REGIONAL FIREARMS TRAINING CENTER – OPERATIONS  
REGIONAL FIREARMS TRAINING CENTER – CAPITAL  
WATER RESOURCES FUND  
COURTHOUSE MAINTENANCE FUND  
OLD CROZET SCHOOL FUND  
VEHICLE REPLACEMENT FUND  
MARTHA JEFFERSON HEALTH GRANT  
HOUSING ASSISTANCE FUND  
GENERAL FUND SCHOOL RESERVE FUND  
TOURISM FUND  
CHARLOTTESVILLE ALBEMARLE CONVENTION AND VISITORS BUREAU FUND  
ECONOMIC DEVELOPMENT AUTHORITY  
ECONOMIC DEVELOPMENT FUND  
HOUSING FUND

## FUNDS DESCRIBED ELSEWHERE

BRIGHT STARS FUND - in Health and Welfare Chapter  
CHILDREN'S SERVICES ACT FUND - in Health and Welfare Chapter  
DARDEN TOWE PARK FUND - in Parks, Recreation & Culture Chapter  
PROFFER FUNDS – in Capital Budget Chapter

# Summary of Other Funds

## EXPENDITURE SUMMARY

	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Computer Maint. & Repl. Fund	\$502,690	\$599,550	\$679,550	\$675,355	\$675,355	\$675,355	\$75,805	12.6%
Albemarle Broadband Authority Fund	0	0	1,306,415	350,000	350,000	0	\$0	
Yancey Strengthening Sys. Grant	45,407	100,000	100,000	100,000	100,000	100,000	\$0	0.0%
Commonwealth's Atty. Commission Fund	108,459	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
Victim-Witness Grant	171,023	177,949	172,853	181,111	181,111	181,111	\$3,162	1.8%
Criminal Justice Grant	1,022,863	731,081	731,081	731,081	731,081	731,081	\$0	0.0%
FEMA SAFER Grant	0	0	323,280	592,140	592,140	592,140	\$592,140	
Reg. Firearms Training Center - Operations	175,108	218,082	194,529	206,420	206,420	206,420	(\$11,662)	-5.3%
Reg. Firearms Training Center - Capital	1,849	90,000	90,000	90,000	90,000	90,000	\$0	0.0%
Water Resources Fund	2,908,864	1,388,008	1,388,008	1,456,448	1,456,448	1,456,448	\$68,440	4.9%
Courthouse Maintenance Fund	30,173	30,776	30,776	31,392	31,392	31,392	\$616	2.0%
Old Crozet School Fund	71,126	96,326	74,961	119,006	119,006	119,006	\$22,680	23.5%
Vehicle Replacement Fund	1,236,948	700,582	700,582	1,270,955	1,270,955	1,270,955	\$570,373	81.4%
Bright Stars Fund	1,442,572	1,524,946	1,644,614	1,552,037	1,552,037	1,552,037	\$27,091	1.8%
Children's Services Act Fund	9,657,871	9,633,312	9,558,500	10,344,679	10,344,679	10,344,679	\$711,367	7.4%
MJ Health Grant	413	4,000	2,000	4,000	4,000	4,000	\$0	0.0%
Housing Assistance Fund	3,536,793	3,465,561	3,731,466	4,053,426	4,053,426	4,053,426	\$587,865	17.0%
General Fund School Reserve Fund	1,184,123	1,028,600	1,028,600	5,221,040	5,221,040	5,221,040	\$4,192,440	407.6%
CACVB Fund*	1,596,628	1,972,107	1,972,107	1,553,129	1,553,129	1,553,129	(\$418,978)	-21.2%
Darden Towe Park Fund	312,525	278,936	261,015	309,402	309,402	309,402	\$30,466	10.9%
Tourism Fund	1,212,563	1,239,563	1,277,180	1,054,914	1,054,914	1,054,914	(\$184,649)	-14.9%
Economic Development Authority	521,458	442,549	1,614,949	427,993	427,993	427,993	(\$14,556)	-3.3%
Economic Development Fund	239,691	35,000	5,338,001	1,617,883	1,617,883	1,617,883	\$1,582,883	4522.5%
Housing Fund	158,665	0	3,639,575	0	0	0	\$0	
<b>TOTAL</b>	<b>\$26,137,811</b>	<b>\$23,816,928</b>	<b>\$35,920,042</b>	<b>\$32,002,411</b>	<b>\$32,002,411</b>	<b>\$31,652,411</b>	<b>\$7,835,483</b>	<b>32.9%</b>

\*Charlottesville Albemarle Convention and Visitors Bureau

## REVENUE SUMMARY

	FY 21 ACTUAL	FY 22 ADOPTED	FY 22 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Local Revenue	\$3,108,068	\$3,119,543	\$2,931,076	\$2,690,535	\$2,690,535	\$2,690,535	(\$429,008)	-13.8%
State Revenue	7,378,251	7,076,904	7,293,437	7,738,271	7,738,271	7,738,271	\$661,367	9.3%
Federal Revenue	3,811,085	3,561,306	4,152,241	4,744,661	4,744,661	4,744,661	\$1,183,355	33.2%
Transfers	11,706,789	8,842,853	10,316,655	9,528,021	9,528,021	9,178,021	\$335,168	3.8%
Use of Fund Balance	0	1,216,322	11,160,138	7,300,923	7,300,923	7,300,923	\$6,084,601	500.2%
<b>TOTAL</b>	<b>\$26,004,192</b>	<b>\$23,816,928</b>	<b>\$35,853,547</b>	<b>\$32,002,411</b>	<b>\$32,002,411</b>	<b>\$31,652,411</b>	<b>\$7,835,483</b>	<b>32.9%</b>

# COMPUTER MAINTENANCE AND REPLACEMENT FUND

**DESCRIPTION**

The Computer Maintenance and Replacement Fund is used for the County’s personal computer (PC) replacement timeline. Currently, the County has a five-year replacement strategy for desktop PCs, a four-year replacement strategy for laptops, and a three-year replacement strategy for mobility devices. In between replacements, PCs and laptops may require maintenance and this fund supports these maintenance efforts. Printer maintenance/replacement and devices to improve PC performance are also supported with this Fund. Additionally, the purchase of some software items that departments request, on an as needed basis, will be made from this Fund.

The Computer Maintenance and Replacement Fund is funded through contributions from general government department budgets based on the number of desktops, laptops, mobility devices, and printers within the department. Departments are also assessed a fee for desktop operating system software licensing, and productivity software licensing, which are paid out of this fund.

COMPUTER MAINTENANCE AND REPLACEMENT FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$502,690	\$599,550	\$679,550	\$675,355	\$675,355	\$675,355	\$75,805	12.6%
Revenues	\$501,894	\$599,550	\$679,550	\$675,355	\$675,355	\$675,355	\$75,805	12.6%

# ALBEMARLE BROADBAND AUTHORITY FUND

**DESCRIPTION**

The Albemarle Broadband Authority (ABBA) was formed by the Board of Supervisors in August 2017. The goal of ABBA is to extend affordable broadband internet service access to every customer in Albemarle County. The County serves as the fiscal agent for ABBA.

ALBEMARLE BROADBAND AUTHORITY FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$0	\$0	\$1,306,415	\$350,000	\$350,000	\$0	\$0	
<b>Revenues</b>								
Use of Fund Balance	0	0	1,306,415	0	0	0	\$0	
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,306,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

# YANCEY STRENGTHENING SYSTEMS GRANT

## DESCRIPTION

This three-year grant from the Charlottesville Area Community Foundation (CACF) funds a dedicated full-time Program Coordinator for the B.F. Yancey School Community Center (YSCC), infrastructure for a community garden, and support community programming for rural Southern Albemarle to improve community and resident outcomes by focusing on improving access to physical and mental health services, and fresh healthy food as well as realizing the community’s vision of a vibrant community center at YSCC. The movement towards a system of integrated services is expected to provide a more effective system of care for Southern Albemarle residents.

The first year of the grant occurred in FY 20 with the Program Coordinator starting mid-year while FY 21 represents year two. In the third year of the grant, FY 22, if the program proves successful based on performance criteria, staff expects to request the permanent addition of the YSCC Program Coordinator position through the County’s annual budget cycle.

## FUND FINANCIAL DATA

YANCEY STRENGTHENING SYSTEMS GRANT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$27,147	\$55,000	\$55,000	\$56,100	\$56,100	\$56,100	\$1,100	2.0%
Benefits	8,079	22,070	18,347	19,275	19,275	19,275	(2,795)	-12.7%
Operating	9,090	22,930	26,653	24,625	24,625	24,625	1,695	7.4%
Capital Outlay	1,090	0	0	0	0	0		
<b>Expenditure Total</b>	<b>\$45,407</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>								
Local Grant Funds - Charlottesville Area Community Foundation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	100,000	0	0.0%
<b>Revenue Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Positions</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0%</b>

# COMMONWEALTH’S ATTORNEY COMMISSION FUND

**DESCRIPTION**

In 2010, the Commonwealth’s Attorney’s Office (CAO) began collecting delinquent fines and fees due for criminal and traffic matters in the Circuit and General District Courts. This revenue is collected into the Commonwealth’s Attorney Commission Fund. A portion of these revenues is transferred to the General Fund to support a part-time attorney position in the CAO.

**FUND FINANCIAL DATA**

COMMONWEALTH ATTORNEY COMMISSION FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Comm. Atty. Collection Fees	\$48,459	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to General Fund	60,000	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
<b>Expenditure Total</b>	<b>\$108,459</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>								
Fines and Fees	\$43,867	\$0	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	0	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
<b>Revenue Total</b>	<b>\$43,867</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0.0%</b>

# VICTIM WITNESS GRANT

**DESCRIPTION**

The Albemarle County Victim/Witness Assistance Program provides comprehensive information and direct services to crime victims and witnesses in accordance with the Crime Victim and Witness Rights Act and other applicable victims’ rights laws. This Virginia Department of Criminal Justice Services Grant provides for a Victim-Witness Assistant Coordinator and a Victim/Witness Program Assistant.

*FY 22 Recommended Budget:* The Victim Witness budget *increases* by \$3,162 or 1.8% and reflects the following salaries and benefits increases:

- 2.0% *increase* for salaries effective July 1, 2021.
- The combined impacts of changes to the employer’s health insurance contribution, including a 6.5% increase in Plan Year (PY) 2021, a one-month contribution holiday in PY 2021, and a projected 6.0% increase in PY 2022.

**FUND FINANCIAL DATA**

VICTIM WITNESS GRANT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$121,321	\$117,583	\$117,583	\$119,935	\$119,935	\$119,935	\$2,352	2.0%
Benefits	46,953	50,816	52,120	51,626	51,626	51,626	\$810	1.6%
Operating	2,750	9,550	3,150	9,550	9,550	9,550	\$0	100.0%
<b>Expenditure Total</b>	<b>\$171,023</b>	<b>\$177,949</b>	<b>\$172,853</b>	<b>\$181,111</b>	<b>\$181,111</b>	<b>\$181,111</b>	<b>\$3,162</b>	<b>1.8%</b>
<b>Revenues</b>								
DCJS Funds	\$127,271	\$134,326	\$134,326	\$134,326	\$134,326	\$134,326	\$0	0.0%
Transfer from General Fund	40,004	43,623	38,527	46,785	46,785	46,785	\$3,162	7.2%
<b>Revenue Total</b>	<b>\$167,275</b>	<b>\$177,949</b>	<b>\$172,853</b>	<b>\$181,111</b>	<b>\$181,111</b>	<b>\$181,111</b>	<b>\$3,162</b>	<b>1.8%</b>
<b>Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0%</b>

**CRIMINAL JUSTICE GRANT**

**DESCRIPTION**

Criminal Justice Programs are funded through grants from the Department of Criminal Justice Services and are administered by Offender Aid and Restoration – Jefferson Area Community Corrections (OAR–JACC). These programs include services under the Pretrial Services Act and Comprehensive Community Corrections Act.

**FUND FINANCIAL DATA**

CRIMINAL JUSTICE GRANT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$1,022,863	\$731,081	\$731,081	\$731,081	\$731,081	\$731,081	\$0	0.0%
<b>Revenues</b>								
DCJS-Community Correction	\$748,467	\$696,081	\$696,081	\$696,081	\$696,081	\$696,081	\$0	0.0%
Other Recovered Costs	29,686	35,000	35,000	35,000	35,000	35,000	\$0	0.0%
<b>Revenue Total</b>	<b>\$778,153</b>	<b>\$731,081</b>	<b>\$731,081</b>	<b>\$731,081</b>	<b>\$731,081</b>	<b>\$731,081</b>	<b>\$0</b>	<b>0.0%</b>

# REGIONAL FIREARMS TRAINING CENTER: OPERATIONS

**DESCRIPTION**

The Regional Firearms Training Center is a joint project between the County of Albemarle, City of Charlottesville, and University of Virginia (UVA). The Center provides training and education in the use of firearms to improve the safety and effectiveness of local law enforcement agencies. The facility includes a 50-yard qualification range and 50-yard tactical range, 16 shooting lanes, control platforms, a classroom, an office, bathrooms, and storage areas.

Funding shares are based on the agreement approved by the Board of Supervisors at its December 10, 2014 meeting, which allocates costs based on each partner’s percentage of the total number of authorized full-time certified law enforcement officers, which for FY 22, is established as of January 1, 2021. FY 22 expenditures are decreasing \$11,662 or 5.3%.

**FUND FINANCIAL DATA**

REGIONAL FIREARMS TRAINING CENTER: OPERATIONS FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Operating	\$137,758	\$172,518	\$158,179	\$164,617	\$164,617	\$164,617	(\$7,901)	-4.6%
Capital Outlay	37,350	45,564	36,350	41,803	41,803	41,803	(\$3,761)	-8.3%
<b>Expenditure Total</b>	<b>\$175,108</b>	<b>\$218,082</b>	<b>\$194,529</b>	<b>\$206,420</b>	<b>\$206,420</b>	<b>\$206,420</b>	<b>(\$11,662)</b>	<b>-5.3%</b>
<b>Revenues</b>								
County of Albemarle*	\$99,493	\$98,137	\$98,137	\$92,889	\$92,889	92,889	(\$5,248)	-5.3%
City of Charlottesville	81,045	76,329	76,329	72,247	72,247	72,247	(\$4,082)	-5.3%
University of Virginia	44,663	43,616	43,616	41,284	41,284	41,284	(\$2,332)	-5.3%
Other Local Revenue	7,453	0	0	0	0	0	\$0	
<b>Revenue Total</b>	<b>\$232,654</b>	<b>\$218,082</b>	<b>\$218,082</b>	<b>\$206,420</b>	<b>\$206,420</b>	<b>\$206,420</b>	<b>(\$11,662)</b>	<b>-5.3%</b>

\*Transfer from General Fund

# REGIONAL FIREARMS TRAINING CENTER: CAPITAL

## DESCRIPTION

This program is a Capital Reserve Fund for the Regional Firearms Training Center. The fund will be used for future capital improvements and capital maintenance to the facility. Pursuant to the regional agreement, annual funding is 1.5% of the building value and is contributed 44% by the County, 38% by the City, and 18% by the University of Virginia. Any funds not expended in a particular fiscal year will be carried forward to the following fiscal year. Expenditures are not anticipated until after FY 28.

## FUND FINANCIAL DATA

REGIONAL FIREARMS TRAINING CENTER: CAPITAL FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Reserve	\$1,849	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$0	0.0%
<b>Expenditure Total</b>	<b>\$1,849</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>								
County of Albemarle*	\$39,600	\$39,600	\$39,600	\$39,600	\$39,600	39,600	\$0	0.0%
City of Charlottesville	34,200	34,200	34,200	34,200	34,200	34,200	\$0	0.0%
University of Virginia	16,200	16,200	16,200	16,200	16,200	16,200	\$0	0.0%
Other Local Revenue	4,106	0	0	0	0	0	\$0	
<b>Revenue Total</b>	<b>\$94,106</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$0</b>	<b>0.0%</b>

\*Transfer from Capital Improvement Fund

# FEMA SAFER GRANT

## DESCRIPTION

The Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) grant was appropriated in November 2020. The grant funds 10 firefighters to staff two daytime engines in FY 21 (Crozet Volunteer Fire Department – Station 5 and Pantops Public Safety Station – Station 16). This is a three-year grant for personnel salary and benefits costs which totals \$1,939,680. The grant provides for salaries and benefits of these positions. Locally funded related overtime and operating costs are included in the Fire Rescue Services section of this document.

## FUND FINANCIAL DATA

FEMA SAFER GRANT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Salaries	\$0	\$0	\$212,140	\$396,162	\$396,162	\$396,162	\$396,162	
Benefits	0	0	111,140	195,978	195,978	195,978	\$195,978	
<b>Expenditure Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,280</b>	<b>\$592,140</b>	<b>\$592,140</b>	<b>\$592,140</b>	<b>\$592,140</b>	
<b>Revenues</b>								
Federal Grant Revenue	\$0	\$0	\$323,280	\$592,140	\$592,140	\$592,140	\$592,140	
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,280</b>	<b>\$592,140</b>	<b>\$592,140</b>	<b>\$592,140</b>	<b>\$592,140</b>	
<b>Positions</b>	<b>0.0</b>	<b>0.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	



# WATER RESOURCES FUND

## DESCRIPTION

The Water Resources Fund was created as part of the FY 15 budget in response to state mandates that have significantly increased the scope and costs of County water resource programs. The Board of Supervisors adopted a Five-Year Financial Plan in December 2013 that included anticipated revenues and additional staffing resources for the County’s water resources programs beginning in FY 15.

## FUND FINANCIAL DATA

WATER RESOURCES FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Transfer to General Fund	\$963,473	\$1,190,238	\$1,190,238	\$1,259,130	\$1,259,130	\$1,259,130	\$68,892	5.8%
Transfer to Water Resources CIP I	1,748,155	0	0	0	0	0	\$0	
Transfer to Gen. Govt. Debt Fund	197,236	197,770	197,770	197,318	197,318	197,318	(\$452)	-0.2%
<b>Expenditure Total</b>	<b>\$2,908,864</b>	<b>\$1,388,008</b>	<b>\$1,388,008</b>	<b>\$1,456,448</b>	<b>\$1,456,448</b>	<b>\$1,456,448</b>	<b>\$68,440</b>	<b>4.9%</b>
<b>Revenues</b>								
Transfer from General Fund	\$1,377,205	\$1,388,008	\$1,388,008	\$1,456,448	\$1,456,448	\$1,456,448	\$68,440	4.9%
<b>Revenue Total</b>	<b>\$1,377,205</b>	<b>\$1,388,008</b>	<b>\$1,388,008</b>	<b>\$1,456,448</b>	<b>\$1,456,448</b>	<b>\$1,456,448</b>	<b>\$68,440</b>	<b>4.9%</b>

## OVERVIEW/CHANGES

**FY 22 Recommended Budget:** The Water Resources Fund totals \$1,456,448 and includes the following:

- A \$1,259,130 transfer from the Water Resources Fund to the General Fund to support operating expenditures related to water resources including the Water Resources Program of the Facilities and Environmental Services Department, the Community Development Department, the Thomas Jefferson Soil and Water Conservation District, the Streamwatch program, the Rivanna River Basin Commission program, and the Albemarle Conservation Assistance program. Please see those sections in the Public Works and Community Development chapters of this document for additional information on those expenditures.
- In FY 22, Water Resources Management improvement projects in the Stormwater Capital Budget will be funded with currently appropriated funds. Please see the Capital Improvements Program chapter in this document for additional information on those projects.
- A \$197,318 transfer from the Water Resources Fund to the General Government Debt Fund to support the principle and interest payments associated with Water Resources capital projects.
- Revenues for this fund are provided by a transfer from the General Fund. This amount is based on a dedicated 0.7 cents per \$100 assessed value for the real estate property tax rate.

**FY 22 Adopted Budget:** There are no changes made to the recommended budget.

# COURTHOUSE MAINTENANCE FUND

## DESCRIPTION

The Clerk of the Court collects an assessed sum as part of the cost in (i) each civil action filed in the district or circuit court located within its boundaries and (ii) each criminal or traffic case in its district or circuit court in which the defendant is charged with a violation of any statute or ordinance. The fees collected are transferred to the Capital Improvements Fund (CIP) and used for the construction, renovation or maintenance of courthouse or jail and court-related facilities and to defray the cost of heating, cooling, electricity, and ordinary maintenance of those facilities.

## FUND FINANCIAL DATA

COURTHOUSE MAINTENANCE FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Transfer to CIP	\$30,173	\$30,776	\$30,776	\$31,392	\$31,392	\$31,392	\$616	2.0%
<b>Revenues</b>								
Courthouse Maintenance Fees	\$23,053	\$30,776	\$30,776	\$31,392	\$31,392	\$31,392	\$616	2.0%
<b>Revenue Total</b>	<b>\$23,053</b>	<b>\$30,776</b>	<b>\$30,776</b>	<b>\$31,392</b>	<b>\$31,392</b>	<b>\$31,392</b>	<b>\$616</b>	<b>2.0%</b>

# OLD CROZET SCHOOL FUND

## DESCRIPTION

The County leases space at the Old Crozet Elementary School. The rent revenue provides funding for the operating costs of this facility and supports required major capital replacements and repairs.

## FUND FINANCIAL DATA

OLD CROZET SCHOOL FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Operating Expenditures	\$71,126	\$96,326	\$74,961	\$119,006	\$119,006	\$119,006	\$22,680	23.5%
<b>Revenues</b>								
Rent	\$85,756	\$96,326	\$79,221	\$119,006	\$119,006	\$119,006	\$22,680	23.5%
<b>Revenue Total</b>	<b>\$85,756</b>	<b>\$96,326</b>	<b>\$79,221</b>	<b>\$119,006</b>	<b>\$119,006</b>	<b>\$119,006</b>	<b>\$22,680</b>	<b>23.5%</b>

# VEHICLE REPLACEMENT FUND

## DESCRIPTION

The Vehicle Replacement Fund provides funding for general government fleet replacement needs with the exception of Fire Rescue apparatus and command vehicles and Police specialty vehicles, which are funded in the Capital Improvement Program. Long-term vehicle replacement needs are generally targeted for vehicles when they first reach either 120,000 miles or ten years of age; however, in a given year, vehicle replacement requests are considered and prioritized individually based on additional factors including vehicle condition and maintenance record.

The Vehicle Replacement Fund is primarily funded through contributions from general government department operating budgets based on anticipated fleet replacement costs and lifecycles.

In the FY21 Adopted Budget, contributions to the Vehicle Replacement Fund were reduced as part of the response to the pandemic’s projected impact on County revenues. In FY22, the Adopted Budget includes an increase in contributions for public safety replacements to bring their funds to the pre-pandemic level. The increase in public safety contributions is recommended to be funded with one-time funding. Non-public safety replacements will continue to be paused. Emergency Replacement Contingency funds can be utilized if urgent needs arise for non-public safety vehicles.

## FUND FINANCIAL DATA

VEHICLE REPLACEMENT FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Sheriff	70,892	140,000	140,000	75,000	75,000	75,000	(\$65,000)	-46.4%
Police	948,403	492,500	492,500	926,156	926,156	926,156	\$433,656	88.1%
Fire Rescue	0	38,082	38,082	201,694	201,694	201,694	\$163,612	429.6%
Facilities & Environmental Services	24,231	0	0	0	0	0	\$0	
Social Services	86,518	0	0	0	0	0	\$0	
Parks & Recreation	106,904	0	0	0	0	0	\$0	
Emergency Replacement Contingency	0	30,000	30,000	68,105	68,105	68,105	\$38,105	127.0%
<b>Expenditure Total</b>	<b>\$1,236,948</b>	<b>\$700,582</b>	<b>\$700,582</b>	<b>\$1,270,955</b>	<b>\$1,270,955</b>	<b>\$1,270,955</b>	<b>\$570,373</b>	<b>81.4%</b>
<b>Revenues</b>								
Vehicle Replacement Contributions	\$1,291,951	\$609,860	\$609,860	\$870,955	\$870,955	\$870,955	\$261,095	42.8%
Other Revenues	28,476	0	0	0	0	0	\$0	
Use of Fund Balance	0	90,722	90,722	400,000	400,000	400,000	\$309,278	340.9%
<b>Revenue Total</b>	<b>\$1,320,427</b>	<b>\$700,582</b>	<b>\$700,582</b>	<b>\$1,270,955</b>	<b>\$1,270,955</b>	<b>\$1,270,955</b>	<b>\$570,373</b>	<b>81.4%</b>

# MARTHA JEFFERSON HEALTH GRANT

## DESCRIPTION

The Martha Jefferson Hospital School Community Health Partnership Award provides “gifts to community partners for support of dental needs” for indigent and low-income children enrolled in early intervention programs. The grant, administered by the Department of Social Services, seeks to “advance early detection and treatment” of dental issues as part of its mission to improve community health.

## FUND FINANCIAL DATA

MJ HEALTH GRANT								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$413	\$4,000	\$2,000	\$4,000	\$4,000	\$4,000	\$0	0.0%
<b>Revenues</b>								
MJ Health Grant	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
Fund Balance	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.0%
<b>Revenue Total</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$2,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.0%</b>

# HOUSING ASSISTANCE FUND

## DESCRIPTION

Housing Assistance funding is provided by the U.S. Department of Housing and Urban Development (HUD) for the Housing Choice Voucher (HCV) Program. Funds are disbursed to landlords participating in HCV as rental subsidies for voucher holders and to some voucher holders to assist with utility costs. Funds also support the administration of the program.

## FUND FINANCIAL DATA

HOUSING ASSISTANCE FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Housing Assistance and Utility Reimb.	\$3,218,646	\$3,140,561	\$3,406,466	\$3,688,426	\$3,688,426	\$3,688,426	\$547,865	17.4%
Transfer to General Fund	318,147	325,000	325,000	365,000	365,000	365,000	\$40,000	12.3%
<b>Expenditure Total</b>	<b>\$3,536,793</b>	<b>\$3,465,561</b>	<b>\$3,731,466</b>	<b>\$4,053,426</b>	<b>\$4,053,426</b>	<b>\$4,053,426</b>	<b>\$587,865</b>	<b>17.0%</b>
<b>Revenues</b>								
Local Revenue	\$4,122	\$5,000	\$3,250	\$1,650	\$1,650	\$1,650	(\$3,350)	-67.0%
Housing Choice Voucher Program	\$3,626,293	\$3,460,561	\$3,728,216	\$4,051,776	\$4,051,776	\$4,051,776	\$591,215	17.1%
<b>Revenue Total</b>	<b>\$3,630,415</b>	<b>\$3,465,561</b>	<b>\$3,731,466</b>	<b>\$4,053,426</b>	<b>\$4,053,426</b>	<b>\$4,053,426</b>	<b>\$587,865</b>	<b>17.0%</b>

# GENERAL FUND SCHOOL RESERVE FUND

## DESCRIPTION

Virginia State Code §22.1-100 states that “all sums derived from local funds unexpended in any year shall remain part of the funds of the governing body appropriating the funds for use the next year.” County Financial Policies state the following:

At the close of each fiscal year before the County’s audit is complete, all non-appropriated School Operating Fund fund balance will be transferred into the General Fund-School Reserve Fund. The Board of Supervisors will maintain in the General Fund-School Reserve Fund an amount not greater than 2% of the current year’s School Division adopted operating budget. These funds will be available for School Division purposes subject to appropriation by the Board of Supervisors. The Board of Supervisors will transfer any funds in excess of that 2% to the CIP on an annual basis unless otherwise determined by the Board of Supervisors.

The General Fund School Reserve Fund was established to hold the School Division fund balances up to 2% in reserve for future use by the School Division. In FY 22, the School Division is recommending the use of \$5.2 million as part of their initial budget.

GENERAL FUND SCHOOL RESERVE FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$1,184,123	\$1,028,600	\$1,028,600	\$5,221,040	\$5,221,040	\$5,221,040	\$4,192,440	407.6%
<b>Revenues</b>								
Use of Fund Balance	\$0	\$1,028,600	\$1,028,600	\$5,221,040	\$5,221,040	\$5,221,040	\$4,192,440	407.6%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$1,028,600</b>	<b>\$1,028,600</b>	<b>\$5,221,040</b>	<b>\$5,221,040</b>	<b>\$5,221,040</b>	<b>\$4,192,440</b>	<b>407.6%</b>

# CHARLOTTESVILLE ALBEMARLE CONVENTION AND VISITORS BUREAU (CACVB) FUND

The mission of the CACVB is to enhance the economic prosperity of the City and the County by promoting, selling, and marketing the City of Charlottesville and County of Albemarle, as a destination, in pursuit of the meetings and tourism markets.

The County serves as the fiscal agent for the CACVB effective January 1, 2019, pursuant to the agreement approved by the Board of Supervisors on June 13, 2018. The County’s share for the CACVB is included in the Parks, Recreation, and Culture chapter of this document.

**FUND FINANCIAL DATA**

CHARLOTTESVILLE ALBEMARLE CONVENTION AND VISITORS BUREAU FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>	\$1,596,628	\$1,972,107	\$1,972,107	\$1,553,129	\$1,553,129	\$1,553,129	(\$418,978)	
<b>Revenues</b>								
City of Charlottesville	\$1,103,921	\$1,212,691	\$1,212,691	\$946,848	\$946,848	\$946,848	(\$265,843)	
County of Albemarle	853,213	757,416	757,416	606,281	606,281	606,281	(\$151,135)	
Other Local	10,732	2,000	2,000	0	0	0	(\$2,000)	
<b>Revenue Total</b>	<b>\$1,967,866</b>	<b>\$1,972,107</b>	<b>\$1,972,107</b>	<b>\$1,553,129</b>	<b>\$1,553,129</b>	<b>\$1,553,129</b>	<b>(\$418,978)</b>	

**TOURISM FUND**

**DESCRIPTION**

The Tourism Fund was established in FY 98 for the purpose of funding tourism-related programs from revenue derived primarily from an additional 3% rate in the County's transient occupancy (hotel/motel or lodging) tax. Virginia's counties, by general law, have been limited to levying a maximum transient occupancy tax rate of 2%. However, in 1996, the General Assembly enacted legislation that allowed Albemarle County and several other counties to levy a transient occupancy tax of up to a maximum rate of 5%. The legislation required that the additional revenue from the additional 3% rate be used only for projects and expenditures that promote tourism, travel, or businesses that generate tourism or travel in the locality.

The transfer from the Tourism Fund to the General Fund is made to offset the expenses of operating County tourism-related programs and activities, such as the Charlottesville Albemarle Convention and Visitors Bureau, arts and cultural community agencies, and maintenance costs for the Parks and Recreation Department. For additional information on those expenditures, please see the Parks, Recreation, and Culture chapter of this document.

The FY 21 Projected transfer from the Tourism Fund to the Capital Improvements Program (CIP) is re-appropriated from FY 20 for one-time support of the Acquisition of Conservation Easements (ACE) program.

**FUND FINANCIAL DATA**

TOURISM FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Transfer to General Fund	\$1,212,563	\$1,239,563	\$1,027,180	\$1,054,914	\$1,054,914	\$1,054,914	(\$184,649)	-14.9%
Transfer to Capital Improvements Progra	0	0	250,000	0	0	0	\$0	
<b>Expenditure Total</b>	<b>\$1,212,563</b>	<b>\$1,239,563</b>	<b>\$1,277,180</b>	<b>\$1,054,914</b>	<b>\$1,054,914</b>	<b>\$1,054,914</b>	<b>(\$184,649)</b>	<b>-14.9%</b>
<b>Revenues</b>								
Local - Transient Occupancy Tax	\$1,212,562	\$1,239,563	\$1,027,180	\$1,054,914	\$1,054,914	\$1,054,914	(\$184,649)	-14.9%
Use of Fund Balance	0	0	250,000	0	0	0	\$0	
<b>Revenue Total</b>	<b>\$1,212,562</b>	<b>\$1,239,563</b>	<b>\$1,277,180</b>	<b>\$1,054,914</b>	<b>\$1,054,914</b>	<b>\$1,054,914</b>	<b>(\$184,649)</b>	<b>-14.9%</b>

# ECONOMIC DEVELOPMENT AUTHORITY

## DESCRIPTION

The Economic Development Authority’s (EDA) role is to assist qualified businesses and industries who plan to expand or locate within the County by administering grant and bond programs that support economic vitality. The County serves as the fiscal agent for the EDA.

### **FY 21 Projected Budget:**

- \$1,172,400 was re-appropriated from FY 20 funded by the transfer from the Economic Development Fund and use of fund balance.

### **FY 22 Recommended Budget:**

- Includes \$122,993 in EDA fees for EDA expenditures.
- Includes \$305,000 planned to be transferred from the General Fund pursuant to performance agreements approved by the Board of Supervisors between the County, the EDA, and third parties.

## FUND FINANCIAL DATA

ECONOMIC DEVELOPMENT AUTHORITY								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
Expenditures	\$521,458	\$442,549	\$1,614,949	\$427,993	\$427,993	\$427,993	(\$14,556)	-3.3%
<b>Revenues</b>								
Local	\$142,985	\$127,549	\$127,549	\$122,993	\$122,993	\$122,993	(\$4,556)	-3.6%
Transfer from General Fund	30,499	280,000	280,000	305,000	305,000	305,000	\$25,000	
Transfer from Economic Development Fu	335,000	35,000	646,000	0	0	0	(\$35,000)	
Use of Fund Balance	0	0	561,400	0	0	0	\$0	
<b>Revenue Total</b>	<b>\$508,484</b>	<b>\$442,549</b>	<b>\$1,614,949</b>	<b>\$427,993</b>	<b>\$427,993</b>	<b>\$427,993</b>	<b>(\$14,556)</b>	<b>-3.3%</b>

# ECONOMIC DEVELOPMENT FUND

## DESCRIPTION

As part of the FY 18 budget process, the Board of Supervisors approved the creation of a separate Economic Development Fund that would match specific state grant opportunities, encourage economic investment in development areas, and implement priority economic development initiatives.

This fund includes an Economic Opportunities Fund, which was originally established by the Board in 2006 to match economic development grant programs at the state and federal level that help create jobs and expand capital investment in Albemarle County.

In addition, the Economic Development Fund includes funding for an Economic Development Investment Pool. This funding is to support future targeted economic development initiatives. The intention is that these resources will leverage/catalyze other possible investment and will provide an immediate and accessible pool of funds for implementing initiatives that will boost business opportunity and create an improved local economy.

### FY 21 Projected Budget includes:

- \$5,313,001 re-appropriated from FY 20, which included:
  - \$4,200,506 for the Economic Development Investment Pool. This amount includes \$1,760,000.00 pursuant to performance agreements previously approved by the Board of Supervisors;
  - \$337,000 for the Economic Opportunities Fund;
  - \$611,000 for transfers to the Economic Development Authority (EDA) Fund pursuant to performance agreements previously approved by the Board of Supervisors; and
  - \$154,495 for expenses approved in FY 20, including part-time wages and contractual services.

### FY 22 Recommended Budget includes:

- \$1,617,883 in expenditures funded by fund balance not anticipated to be expended during FY 21. Any Economic Development Fund balance remaining at the end of FY 21 will be recommended to be re-appropriated to FY 22.

## FUND FINANCIAL DATA

ECONOMIC DEVELOPMENT FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Economic Opportunities Fund	\$0	\$0	\$337,000	\$0	\$0	\$0	\$0	
Economic Development Investment P	0	0	4,200,506	1,500,000	1,500,000	1,500,000	1,500,000	
Operating	204,691	0	154,495	117,883	117,883	117,883	117,883	
Transfer to Economic Development Au	35,000	35,000	646,000	0	0	0	(35,000)	
<b>Expenditure Total</b>	<b>\$239,691</b>	<b>\$35,000</b>	<b>\$5,338,001</b>	<b>\$1,617,883</b>	<b>\$1,617,883</b>	<b>\$1,617,883</b>	<b>\$1,582,883</b>	
<b>Revenues</b>								
Transfer from General Fund	250,000	0	0	0	0	0	0	
Use of Fund Balance	0	35,000	5,338,001	1,617,883	1,617,883	1,617,883	1,582,883	
<b>Revenue Total</b>	<b>\$250,000</b>	<b>\$35,000</b>	<b>\$5,338,001</b>	<b>\$1,617,883</b>	<b>\$1,617,883</b>	<b>\$1,617,883</b>	<b>\$1,582,883</b>	



# HOUSING FUND

## DESCRIPTION

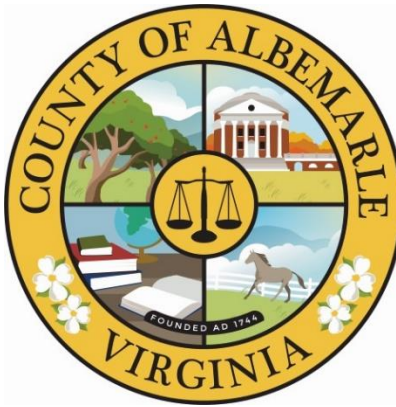
The Housing Fund was created as part of the FY 19 Budget and provided a) support Phase 1 of the Redevelopment of Southwood Mobile Home Park pursuant to the Board of Supervisors' action at its January 10, 2018 meeting and b) a Reserve, intended to support housing initiatives that are one-time costs and will support the County's strategic and housing goals.

### FY 21 Projected Budget includes:

- A \$1,700,000 Reserve for the Performance Agreement between the County, Economic Development Authority, and Habitat for Humanity of Greater Charlottesville approved by the Board of Supervisors at its June 19, 2019 meeting. This funding was re-appropriated from FY 20 to FY 21. This funding is held in reserve and will be distributed pursuant to the terms of the agreement.
- A \$1,939,575 Housing Fund Reserve intended to support housing initiatives that are one-time costs and will support the County's strategic and housing goals. This amount includes:
  - \$825,000 in Housing Fund fund balance re-appropriated from FY 20 to FY 21
  - The following amounts recommended to be appropriated to the Housing Fund in FY 21 after the adoption of the FY 22 budget:
    - \$514,575 in affordable housing proffers
    - \$600,000 in General Fund fund balance
- Any Housing Fund balance remaining at the end of FY 21 will be recommended to be re-appropriated to FY 22.

## FUND FINANCIAL DATA

HOUSING FUND								
	FY 20 ACTUAL	FY 21 ADOPTED	FY 21 PROJECTED	FY 22 REQUEST	FY 22 RECOMM	FY 22 ADOPTED	\$ ADP-ADP	% ADP/ADP
<b>Expenditures</b>								
Transfer to EDA Fund	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	
COVID-19 Expenses	58,665	0	0	0	0	0	0	
Reserve: County/Habitat/EDA Performan	0	0	1,700,000	0	0	0	0	
Housing Fund Reserve	0	0	1,939,575	0	0	0	0	
<b>Expenditure Total</b>	<b>\$158,665</b>	<b>\$0</b>	<b>\$3,639,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Revenues</b>								
Transfer from General Fund	\$527,154	\$0	\$600,000	\$0	\$0	\$0	\$0	
Transfers from Proffer Funds	1,072,846	0	514,575	0	0	0	0	
Transfer from CARES Fund	58,665	0	0	0	0	0	0	
Use of Fund Balance	0	0	2,525,000	0	0	0	0	
<b>Revenue Total</b>	<b>\$1,658,665</b>	<b>\$0</b>	<b>\$3,639,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



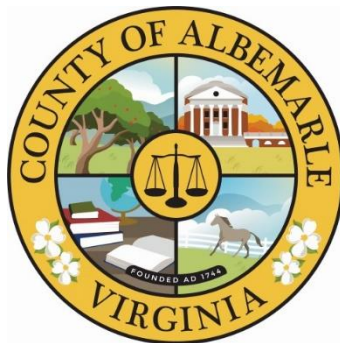
# Education



# EDUCATION

For the Albemarle County Public School's FY 21 Adopted Budget and other School budget-related information, please visit the Albemarle County Public School's website at:

<http://www.k12albemarle.org/budget>



# Capital Improvement Program



# FY 22 CAPITAL BUDGET

The Capital Improvement Program serves as a planning and implementation tool for the acquisition, development, construction, maintenance, and renovation of public facilities, infrastructure and capital equipment and supports School Division and General Government projects. The FY 22 Capital Budget is the first year of the Capital Improvements Plan.

The Capital Improvement Program Includes the following:

- The Capital Budget is the first year of the approved five-year Capital Improvements Plan. A summary of this follows in this section.
- The Capital Improvement Plan is the initial five-year period of the program. The CIP will be updated in the Fall of 2021 to reflect financial changes and updates that have occurred as a result of the COVID-19 Pandemic.

As part of the FY 21 Capital Budget, which was adopted in May 2020 during the early stages of the pandemic, the County paused several capital projects and programs. This action was due to declining revenues and an uncertain economic situation and bond market. An approach was developed to assess the capital budget utilizing a "3-6-6" timeframe, referring to the last 3 months of FY 20, first six months of FY 21, and last six months of FY 21.

At the joint Board of Supervisors and School Board meeting on October 21, 2020, the Boards agreed to a simplified capital budget process, where the Capital Improvements Program (CIP) Advisory Committee was charged to develop a CIP proposal for the remainder of FY 21 and FY 22.

The CIP Advisory Committee met on November 24 and December 3, 2020 and reviewed projects that were paused or delayed in FY 21 or were projects originally planned for FY 22 before the financial impacts of the COVID-19 pandemic were known. Below are the projects the committee recommended to move forward mid-year FY 21. These projects are funded by borrowed proceeds, proffer revenue, and the use of Capital Funds' fund balance.

- Biscuit Run Park, Phase IA
- Greenways/Blueways Program
- Crozet Elementary School Addition and Improvements
- Drainage Infrastructure Management Program
- Water Quality Mandated Total Maximum Daily Load (TMDL) Program
- County Office Building McIntire Window Replacement
- Parks Restroom Renovation/Modernization
- Western Albemarle High School Title IX Compliant Softball Field Restrooms and ADA Improvements
- School Maintenance/Replacement Program
- General Government Maintenance/Replacement Programs:
  - Police Mobile Data Computers Replacements
  - Geographic Information System (GIS)
  - General Government Maintenance Programs
  - Cost of Issuance

Additional projects recommended by the CIP Advisory Committee for FY 22 are included in this Adopted Capital Budget. Those projects are:

- Transportation Leveraging Program funding
- Economic Development funding for Public Private Partnership (P3's)
- Mountain View School Expansion and Site Improvements
- Moore's Creek Trail and Trailhead Park

This chapter is organized as follows:

- FY 22 Adopted Capital Budget Expenditures and Revenues,
- FY 22 Adopted Capital Budget,
- FY 21-22 Capital Budget Expenditure Summary,
- Project Descriptions,
- Associated Financial Policies, and
- Proffer reports.

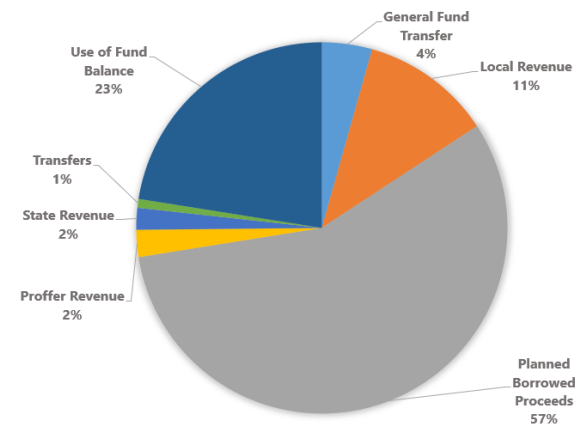
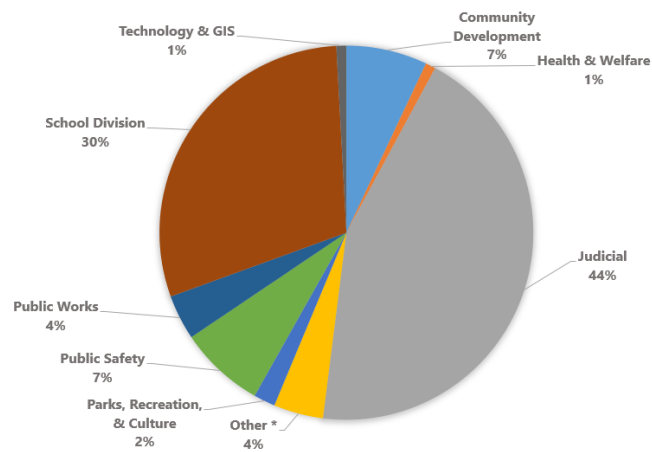


### FY 22 Adopted Capital Budget

Capital Budget Expenditures <i>(net of transfers)</i>	FY 22
Community Development	\$ 4,000,000
Health & Welfare	\$ 500,000
Judicial	\$ 25,171,089
Other *	\$ 2,449,583
Parks, Recreation, & Culture	\$ 1,066,108
Public Safety	\$ 4,223,357
Public Works	\$ 2,217,041
School Division	\$ 16,935,576
Technology & GIS	\$ 490,932
<b>Total CIP Expenditures</b>	<b>\$ 57,053,687</b>

Capital Budget Revenues <i>(net of transfers)</i>	FY 22
General Fund Transfer	\$ 2,494,417
Local Revenue	\$ 6,497,835
Planned Borrowed Proceeds	\$ 32,360,283
Proffer Revenue	\$ 1,346,806
State Revenue	\$ 1,082,500
Transfers	\$ 436,934
Use of Fund Balance	\$ 12,834,912
<b>Total CIP Revenues</b>	<b>\$ 57,053,687</b>

\* Project Management, Administrative Services, and Cost of Issuance associated with Bond Issuances are included in the Other category.



### Capital Budget Revenues

Various revenues support the FY 22 Capital Budget and total \$57.1 million net of transfers between the three CIP funds which are divided into General Government, Schools, and Water Resources for accounting purposes.

The majority of the revenues are dedicated towards a project/program and are one-time in nature. A small portion of the revenues, such as those from the General Fund transfer, are considered ongoing and for general use. The following summarizes the different sources of revenues, uses, and percentage that make up the CIP:

- Revenue sources dedicated to specific uses that are not ongoing in nature make up approximately 70.5% of the CIP revenues and include: borrowed proceeds, City contributions for joint projects, grants, and proffers.
- Revenue sources with no restrictions for specific uses that are ongoing are approximately 4.5% of the capital budget revenues and include the General Fund Transfer and interest income.
  - The General Fund Transfer is the primary ongoing revenue source that can be used for any project.

- Revenue sources with no restrictions for specific uses that are one-time in nature are approximately 23.2% of the CIP revenues and include: one-time General Fund Transfers and prior year General Fund fund balance. Unrestricted CIP fund balance may be transferred between CIP funds to maintain positive balances.
- Revenue sources requiring specific uses that are ongoing in nature are approximately 1.7% of the CIP revenues and include: state grants, state categorical aid for school buses, and fees recovered for courthouse maintenance.

---

### **Equity Funding – “Pay-as-You-Go”**

---

Additional ongoing revenues are important to maintain a healthy debt to equity ratio and to provide adequate debt capacity in future years. Also, these revenues will help the County achieve its financial policy goal of using 3% of its annual General Fund Revenues (“pay-as-you-go”) for projects. To meet these needs real estate tax rate increases may be required.

The Water Resources capital program is supported by carry forward funding and is estimated to require an additional revenue in future years pending Board of Supervisors decision around program levels of service.

---

### **Debt Funding**

---

Debt issuances are planned for 2021, 2023, and 2025. The County may use short-term borrowing temporarily to support the CIP between issuances which could consist of utilizing either available County funds in the short term or use of a Line of Credit.

---

### **Additional Operating Impacts**

---

Any operational impacts from capital projects completed on or before FY 22 are included in the FY 22 Operating Budget and School Division budget.

Active projects with operating impacts for FY 23 – FY 27 will be updated in the fall of 2021 with the County's Long Range Plan and Capital Improvement Plan updates. These plans will reflect financial changes and updates that have occurred as a result of the COVID-19 Pandemic

## Capital Budget Expenditures

The expenditures for the FY 22 Capital Budget total \$57.1 million net of transfers between the capital funds. This includes recommendations from the CIP Advisory Committee, addition of Principal Planner for Transportation, and the commitment to maintenance/replacement, obligations, and ongoing programs. The capital budget includes funding for:

- All mandates, obligations, and maintenance/replacement projects, for example:
  - Courts Facility Addition & Renovation: General District Court Court Building Renovation & Addition
- New Capital Project Requests:
  - Economic Development Funding to support Public Private Partnerships (P3s): Additional Funding
  - Transportation Leveraging Program: Additional Funding
  - Moore's Creek Trail and Trailhead Park Project
  - Mountain View Elementary School Expansion and Site Improvements
- Continuation of Capital Programs/Reserves approved in FY 21 such as:
  - Advancing Strategic Priorities Reserve
  - Transportation Projects to include Sidewalks, Bicycle/Pedestrian Improvements, NIFI projects, and more
  - Ivy Recycling Convenience Center
  - High School Capacity and Improvements – Center II Design
  - Scottsville Elementary School Additions and Improvements
  - Red Hill Elementary School Phase II: Addition and Improvements
  - School Division Learning Space Modernization
  - Evidence Processing and Specialty Vehicle Storage Study

## FY 21 and FY 22 Expenditures Summary

(\$ Rounded to Nearest Dollar/net of transfers)

In addition to newly added projects and programs, there are prior year CIP Projects that are currently underway. Currently funded projects have a defined start and stop (i.e. a construction project or specific technology replacement). Projects that are ongoing (i.e. maintenance/replacement projects) are noted as "ongoing."

Project Expenditure by Functional Area	Multi-Year Project Appropriation	Capital Budget FY 21 As of 6/4/21	Capital Budget FY 22	Total FY 21 - 22
<b>Acquisition of Conservation Easements (ACE) Program</b>				
ACE Program	Current FY 21	\$ 372,283		\$ 372,283
<b>ACE Total</b>		<b>\$ 372,283</b>	<b>\$ -</b>	<b>\$ 372,283</b>
<b>Administration</b>				
Time and Attendance System	Current FY 21	\$ 172,276	\$ -	\$ 172,276
<b>Administration Total</b>		<b>\$ 172,276</b>	<b>\$ -</b>	<b>\$ 172,276</b>
<b>Advancing Strategic Priorities Reserve</b>				
Advancing Strategic Priorities Reserve	Current FY 21	\$ 2,006,299		\$ 2,006,299
<b>Advancing Strategic Priorities Reserve Total</b>		<b>\$ 2,006,299</b>	<b>\$ -</b>	<b>\$ 2,006,299</b>
<b>Community Development</b>				
Berkmar Bicycle/Pedestrian Improvements	Current FY 21	\$ 2,890,026	\$ -	\$ 2,890,026
Commonwealth & Dominion Drive Sidewalks	Current FY 21	\$ 3,220,578	\$ -	\$ 3,220,578
Eastern Avenue Bridge Preliminary Study	Current FY 21	\$ 216,408	\$ -	\$ 216,408
Economic Development Funding for P3s	Current FY 21	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Hollymead Sewer Connection	Current FY 21	\$ 73,630	\$ -	\$ 73,630
Ivy Road Sidewalk	Current FY 21	\$ 2,322,999	\$ -	\$ 2,322,999
Reas Ford & Earlysville Intersection Improvements - Preliminary Design	Current FY 21	\$ 350,000		
Rio Rd - Avon St - Rt 250 Sidewalks	Current FY 21	\$ 3,991,300	\$ -	\$ 3,991,300
Sidewalk Program Contingency	Current FY 21	\$ 126,068	\$ -	\$ 126,068
Transportation Leveraging Program*	Current FY 21	\$ 900,132	\$ 3,000,000	\$ 3,900,132
<b>Community Development Total</b>		<b>\$ 15,091,141</b>	<b>\$ 4,000,000</b>	<b>\$ 19,091,141</b>
<b>Courts &amp; Judicial</b>				
Courts Facilities Addition/Renovation	Current FY 21	\$ 5,330,406	\$ 25,171,089	\$ 30,501,495
<b>Courts &amp; Judicial Total</b>		<b>\$ 5,330,406</b>	<b>\$ 25,171,089</b>	<b>\$ 30,501,495</b>
<b>Health and Welfare</b>				
Senior Center at Belvedere	Current FY 21	\$ 500,000	\$ 500,000	\$ 1,000,000
<b>Health and Welfare Total</b>		<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>
<b>Parks, Recreation, &amp; Culture</b>				
Biscuit Run - Phase 1A	Current FY 21	\$ 2,024,279	\$ -	\$ 2,024,279
City-County Owned Parks Maintenance/Replacement	On-Going	\$ 138,394	\$ 185,000	\$ 323,394
County Owned Parks Maintenance/Replacement	On-Going	\$ 1,257,116	\$ 660,000	\$ 1,917,116
Crozet Park Maintenance/Replacement and Improvements	On-Going	\$ -	\$ 135,000	\$ 135,000
Greenways/Blueways Program	Current FY 21	\$ 260,000	\$ -	\$ 260,000
Moore's Creek Trail and Trailhead Park Project	New FY 22	\$ -	\$ 86,108	\$ 86,108
Parks Restroom Renovation/Modernization	Current FY 21	\$ 322,970	\$ -	\$ 322,970
Pilot Fundraising Parks Project	Current FY 21	\$ 11,311	\$ -	\$ 11,311
Western Park Phase IA	Current FY 21	\$ 336,152	\$ -	\$ 336,152
<b>Parks, Recreation, &amp; Culture Total</b>		<b>\$ 4,350,221</b>	<b>\$ 1,066,108</b>	<b>\$ 5,416,329</b>
<b>Public Safety</b>				
ECC Integrated Public Safety Technology Project	Current FY 21	\$ 231,082	\$ -	\$ 231,082
ECC Regional 800 MHz Communication System	Current FY 21	\$ 6,783,801	\$ -	\$ 6,783,801
Fire Rescue Apparatus Replacement Program	On-Going	\$ 6,005,624	\$ 2,411,004	\$ 8,416,628
Fire Rescue Burn Building Maint./Replacement	Current FY 21	\$ 6,771	\$ -	\$ 6,771
Fire Rescue Mobile Data Computers Replacement	On-Going	\$ 313,089	\$ -	\$ 313,089
Fire Rescue Pantops Public Safety Station	Current FY 21	\$ 199,414	\$ -	\$ 199,414
Fire Rescue Station Alerting System Replacement	Current FY 21	\$ 211,516	\$ -	\$ 211,516
Fire Rescue Volunteer Facilities Maintenance Program Pilot	Current FY 21	\$ 253,336	\$ -	\$ 253,336
Police County 800Mhz Radio Replacements	On-Going	\$ 994,462	\$ 994,912	\$ 1,989,374
Police Evidence Processing and Specialty Vehicle Storage Study	Current FY 21	\$ 40,610	\$ -	\$ 40,610
Police Mobile Data Computers Replacement	On-Going	\$ 654,928	\$ 524,831	\$ 1,179,759
Police Patrol Video Camera Replacement	On-Going	\$ 235,195	\$ 89,610	\$ 324,805
Police Technology Upgrade	New FY 22	\$ -	\$ 203,000	\$ 203,000
<b>Public Safety Total</b>		<b>\$ 15,929,828</b>	<b>\$ 4,223,357</b>	<b>\$ 20,153,185</b>

\*Transportation Leveraging Program now includes Albemarle Bicycle/Pedestrian Quality of Life Project Funding. Further details can be found in the FY 21-22 Project and Program Descriptions section in this chapter.

## FY 21 and FY 22 Expenditures Summary Continued

(\$ Rounded to Nearest Dollar/net of transfers)

Project Expenditure by Functional Area	Multi-Year Project Appropriation	Capital Budget FY 21 As of 6/4/21	Capital Budget FY 22	Total FY 21 - 22
<b>Public Works</b>				
City-County Owned Facilities Maintenance/Replacement	On-Going	\$ 630,284	\$ 136,000	\$ 766,284
County Office Building 5th Street Parking Enhancements	Current FY 21	\$ 300,000	-	\$ 300,000
County Office Building McIntire Windows Replacement	Current FY 21	\$ 2,037,200	-	\$ 2,037,200
County-Owned Facilities Maintenance/Replacement	On-Going	\$ 2,372,775	\$ 1,315,000	\$ 3,687,775
General Government Maintenance Programs	Current FY 21	\$ 3,705,000	-	\$ 3,705,000
Ivy Fire Station 15 Maintenance Obligation	On-Going	\$ 50,000	\$ 50,000	\$ 100,000
Ivy Landfill Remediation	On-Going	\$ 502,465	\$ 567,000	\$ 1,069,465
Ivy Recycling Convenience Center	Current FY 21	\$ 297,052	-	\$ 297,052
Keene Landfill	Current FY 21	\$ 10,000	-	\$ 10,000
Moores Creek Septage Receiving	On-Going	\$ 109,441	\$ 109,441	\$ 218,882
Neighborhood Improvements Funding Initiative (NIFI) - Albemarle Jouett Greer	Current FY 21	\$ 577,927	-	\$ 577,927
NIFI - Greenbrier	Current FY 21	\$ 160,103	-	\$ 160,103
NIFI - Mountain View Elementary School	Current FY 21	\$ 534,309	-	\$ 534,309
NIFI - Rivanna Greenway Stabilization	Current FY 21	\$ 5,377	-	\$ 5,377
NIFI - The Square	Current FY 21	\$ 1,404,967	-	\$ 1,404,967
NIFI - Contingency	Current FY 21	\$ 95,712	-	\$ 95,712
Regional Firearms Training Center Capital Reserve - County Share	On-Going	\$ 39,600	\$ 39,600	\$ 79,200
Southern Convenience Center Development	Current FY 21	\$ 1,100,000	-	\$ 1,100,000
<b>Public Works Total</b>		<b>\$ 13,932,213</b>	<b>\$ 2,217,041</b>	<b>\$ 16,149,254</b>
<b>Technology &amp; GIS</b>				
County Server Infrastructure Upgrade	On-Going	\$ 611,574	\$ 490,932	\$ 1,102,506
GIS Project	Current FY 21	\$ 372,838	-	\$ 372,838
<b>Technology &amp; GIS Total</b>		<b>\$ 984,412</b>	<b>\$ 490,932</b>	<b>\$ 1,475,344</b>
<b>Other</b>				
Capital Budget Stabilization Reserve	Current FY 21	\$ 4,300,000	-	\$ 4,300,000
Cost of Issuance	On-Going	\$ 1,870,339	\$ 634,515	\$ 2,504,854
Administrative Services **	On-Going	\$ 166,293	\$ 451,777	\$ 618,070
Project Management Services***	On-Going	\$ 1,338,756	\$ 1,363,291	\$ 2,702,047
<b>Other Total</b>		<b>\$ 7,675,388</b>	<b>\$ 2,449,583</b>	<b>\$ 10,124,971</b>
<b>Water Resources</b>				
Drainage Infrastructure Management Program	Current FY 21	\$ 412,824	-	\$ 412,824
Water Quality Mandated TMDL Program	Current FY 21	\$ 860,000	-	\$ 860,000
Water Quality Non-Mandated TMDL Program	Current FY 21	\$ 40,121	-	\$ 40,121
<b>Water Resources Total</b>		<b>\$ 1,312,945</b>	<b>\$ -</b>	<b>\$ 1,312,945</b>
<b>School Division</b>				
CATEC Contingency	Current FY 21	\$ 144,700	-	\$ 144,700
Crozet Addition and Improvements	Current FY 21	\$ 22,309,758	-	\$ 22,309,758
High School Capacity & Improvements - Center 2	Current FY 21	\$ 1,953,767	-	\$ 1,953,767
High School Capacity & Improvements Modernization	Current FY 21	\$ 75,693	-	\$ 75,693
Learning Space Modernization	Current FY 21	\$ 462,646	-	\$ 462,646
Mountain View Expansion and Site Improvements	New FY 22	-	\$ 6,247,576	\$ 6,247,576
Red Hill Phase II: Addition & Improvements	Current FY 21	\$ 5,855,335	-	\$ 5,855,335
School Bus Replacement Program	On-Going	\$ 2,062,030	\$ 1,500,000	\$ 3,562,030
School Maintenance/Replacement Program	On-Going	\$ 15,206,255	\$ 7,500,000	\$ 22,706,255
School Security Improvements - 2021	Current FY 21	\$ 1,562,000	-	\$ 1,562,000
School Technology Replacement Program	On-Going	\$ 4,892,603	\$ 988,000	\$ 5,880,603
Scottsville Elementary School Addition & Improvements	Current FY 21	\$ 9,716,053	-	\$ 9,716,053
State Technology Grant	On-Going	\$ 700,000	\$ 700,000	\$ 1,400,000
WAHS Title IX Compliant Softball Field Restrooms and ADA Improvements	Current FY 21	\$ 529,000	-	\$ 529,000
Western Albemarle High School Environmental Academy Phase II	Current FY 21	\$ 725,442	-	\$ 725,442
<b>School Division Total</b>		<b>\$ 66,195,281</b>	<b>\$ 16,935,576</b>	<b>\$ 83,130,857</b>
<b>Grand Total (Net of transfers)</b>		<b>\$ 133,852,693</b>	<b>\$ 57,053,686</b>	<b>\$ 190,906,379</b>

\*\* Supports operating costs associated with administrative services provided by the Finance & Budget Department

\*\*\* Supports operating costs associated with project management services provided by the Facilities Planning & Construction division of the Department of Facilities & Environmental Services.

## FY 21 and FY 22 Project and Program Descriptions

### ACE:

---

- **ACE Program (Easements in Progress Only):** This project supports the Acquisition of Conservation Easement (ACE) Program established by the Board of Supervisors to purchase desired easements.

### Administration:

---

- **Time and Attendance System:** This project is to implement a Time and Attendance System to address identified opportunities for payroll-related cost savings and gains in operational efficiencies by enabling the automation of employee timekeeping, systematizing many manual and paper-based processes, and ensuring compliance with Federal, State, and Local regulations like the Family and Medical Leave Act and the Fair Labor Standards Act through efficient access to accurate data.

### Advancing Strategic Priorities:

---

- **Advancing Strategic Priorities Reserve:** This category serves as a reserve to support potential strategic plan priority projects or to provide funding for other emerging organizational needs.

\$1.45M of this reserve was transferred to two projects pursuant to the Board of Supervisors action on February 17, 2021 and subsequent appropriation on March 17, 2021. The two projects are:

- Convenience Center in Southern Albemarle: \$1.10M
- Reas Ford and Earlysville Intersection Concept and Preliminary Design: up to \$0.35M

### Community Development:

---

- **Berkmar Drive Bicycle and Pedestrian Improvements:** This project will support pedestrian and bicyclist safety by constructing a Shared-use Path from just south of Woodbrook Drive to Hilton Heights Road to connect to the new Shared-Use Path on Berkmar Extended.
- **Commonwealth and Dominion Drive Sidewalk:** This project supports pedestrian safety by providing for the design and construction of a sidewalk on Commonwealth Drive from Hydraulic Road to Peyton Drive (east side); Commonwealth Drive from Commonwealth Circle to Dominion Drive (both sides); and along Dominion Drive from Commonwealth Drive to US 29 (both sides).
- **Eastern Avenue Bridge Preliminary Study:** This location study and conceptual design plans for a roadway and a bridge crossing over Lickinghole Creek. It will evaluate and recommend a preferred alignment and bridge crossing, development of the conceptual design for the roadway and bridge, an engineer's opinion of probable construction cost to support the County's request for funding a larger road and bridge construction project.
- **Economic Development Funding for Public-Private Partnerships (P3's):** This program is to provide funding to obtain site control of strategic properties, a critical component of negotiating public-private partnerships. Site control can be obtained through extended due diligence periods, lease to purchase, land options (an exclusive right to purchase land at a specific price in the future) or through the outright purchase of land.

- **Hollymead Sewer Connection:** This project provides funding for a completed public sewer connection to the Fire Rescue Station 12 Hollymead Fire Rescue. This reimbursement is pursuant to proffers approved by the Board of Supervisors, last amended on March 10, 2010 with ZMA200500003, in association with the University of Virginia Research Park.
- **Ivy Road: US Route 250 West Sidewalk:** This project supports pedestrian safety by providing sidewalks along Ivy Road from the existing sidewalk at the Charlottesville City limits to Stillfried Lane with a potential future extension along the UVA property to the Route 29/250 Bypass interchange. The project includes crosswalks and pedestrian signals at the Old Ivy Road (railroad underpass) and Ivy Road intersection along with bike lane facilities, curb and gutter, storm drainage system improvements and consideration for possible street trees and pedestrian lighting.
- **Reas Ford & Earlysville Intersection Improvements – Preliminary Design:** This project supports the conceptual analysis and preliminary design of Reas Ford and Earlysville Intersection Improvements.
- **Rio Road – Avon St – U.S. Route 250 West Sidewalks:** This project supports pedestrian safety by providing sidewalk and crosswalk improvements along Rio Road, Avon Street, and U.S. Route 250 West (Rockfish Turnpike) Crozet. These three projects are under one VDOT Universal Project Code (UPC) and considered one project in the Transportation Leveraging Program. The Rio Road sidewalk improvement project will connect the Stonehenge residential neighborhood to the John Warner Parkway and Rio Road sidewalk system. The Avon Street walkway/crosswalks improvement project (Phase I) will provide a sidewalk on the east side from Swan Lake Drive to Mill Creek Drive and then to Mountain View Elementary School; and on the west side from Stoney Creek Drive to Arden Drive. The US Route 250 West-Crozet project will consist of the construction of sidewalks and crosswalks from Cory Farms to the Cloverlawn commercial area and Blue Ridge Shopping Center.
- **Sidewalk Program Contingency:** This provides contingency funds to support unforeseen project costs related to current sidewalk projects or to support sidewalk projects/improvements that arise as a result of safety issues.
- **Transportation Leveraging Program:** This program (formerly known as the Transportation Revenue Sharing Program) provides flexible and consistent funding to support high priority transportation projects and initiatives in the County. These are typically high cost projects requiring significant financial commitment to develop and implement. These projects are listed and prioritized in the County's Transportation Priority List which is updated and approved every other year by the Board of Supervisors. The high priority projects are initially identified through the Comprehensive Plan, Master Plans, the MPO's Long Range Transportation Plan, and other adopted plans, policies, and recommendations.

Every other year the County may apply for funding through various State and Federal funding programs such as the Transportation Alternatives Program or Smart Scale, which are both competitive grant programs, or the VDOT Revenue Sharing Program, a less competitive source of funding for transportation improvements which awards a dollar-for-dollar match to a participating locality (up to \$10 million) for the construction, maintenance, or improvements to state roads.

This program includes the Albemarle Bike/Pedestrian Quality of Life Projects. This funding will be utilized to support enhancements which have been identified in adopted plans and studies and reflect citizen desires identified through surveys and public input opportunities. These projects, which may also be supported by matching funds from VDOT, will advance establishment of complete/interconnected bike and pedestrian network, support transit use and economic development efforts.

### Courts & Judicial:

---

- **Court Facilities Addition/Renovation:** This project supports the County's commitment to expand its court facilities to meet existing and projected capacity and security shortfalls. The scope of this CIP project has been updated based on the agreement with the City of Charlottesville, dated December 17, 2018. The scope of work includes:
  - General District Court at Levy Site, to include both County of Albemarle and City of Charlottesville court functions;
  - Renovation of historical portion of Levy Opera House to accommodate the County of Albemarle Commonwealth's Attorney; and
  - Renovation of the current historic courthouse, currently housing both the County of Albemarle's Circuit Court and General District Court functions, outfitted to accommodate the Albemarle Circuit Court.

Project costs have been updated to reflect an early design start in 2020 and the start of construction in the third quarter of FY 22. Costs have been adjusted for inflation based on the revised schedule.

The estimated operating impacts, primarily for annual maintenance costs only, are planned to begin in FY 23.

### Health and Welfare

---

- **The Center at Belvedere (formerly the Senior Center at Belvedere):** The County received a one-time funding request from The Center at Belvedere to support the design and construction of a new Senior Center in the Belvedere neighborhood. The construction of the Senior Center at Belvedere will replace the Senior Center located at 491 Hillsdale Drive (formerly 1180 Pepsi Place.) The Center's design includes greater accessibility; a gymnasium with an elevated walking track, a fitness center, and group exercise spaces; a learning center with flexible-use, scalable classrooms for The Center and community partner programs; rehearsal, performance, and studio spaces for fine and performing arts; as well as an expanded volunteer center. This request is for construction costs associated with the first phase.

Per an agreement dated December 29, 2017, the County will contribute a total of \$2,000,000 toward the project, contingent upon the Senior Center obtaining actual donations, formal pledges, and bank financing, when combined with the County's total contribution, to fund 75% of Phase I.

### Parks, Recreation, & Culture:

---

- **Biscuit Run Phase 1A:** This project provides funds to support a park entrance at Route 20 and Avon Street along with an asphalt access road. The project will also include parking spaces, a vault toilet, and multi-use trails by County staff and volunteer groups.

The estimated operating impacts, primarily for annual maintenance costs, are planned to begin in FY 23.



- **Greenways/Blueways:** This represents ongoing Park planning, acquisition, design, construction, and maintenance projects in support of Albemarle County's Greenways/Blueways initiative.
- **Moore's Creek Trail and Trailhead Park:** The Thomas Jefferson Planning District Commission (TJPDC) received a Transportation Alternatives Program (TAP) grant from the Virginia Department of Transportation (VDOT) to construct multi-use trails and a trailhead park along Moore's Creek in the vicinity of 5th Street Station. TJPDC coordinated with City and County staff on the project. In 2017, the County provided \$200,000 in proffer Revenue to the TJPDC as grant match for this project. An additional \$76,000 in proffer funds has also been dedicated to this project towards the completion of trailhead parking and signage.

TJPDC has notified the County that they are holding conversations with VDOT related to the conditions of the grant. As such, this trail and park project approach may need to be adjusted. There will be future communication on this project as information is known on scope and any potential changes.

Funding for the Moore's Creek Trail and Trailhead Park is recommended to be contingent on Thomas Jefferson Planning District Commission (TJPDC's) receipt of a Smart Scale Grant and/or when the trail construction efforts are underway.

- **Parks Restroom Renovation/Modernization:** This is a facility renovation-modernization for restrooms at County parks facilities. Remaining work includes Darden Towe Park Tennis Court Restrooms.
- **Pilot Fundraising Parks Project (Conceptual Design work only):** This is a pilot crowd funding park project for Brook Hill River Park. This is a pilot program that will enable the County to collaborate with the community and/or businesses to fund a park project.
- **Western Park Improvements Phase IA:** This project uses funding from the Old Trail Proffer Fund fund balance to build the Old Trail Village playground (including site furnishings, stone dust pathways, and signage), which is part of the initial development of Western Park (Phase 1A).

## Public Safety

---

- **ECC Integrated Public Safety Technology Project:** This project – formerly known as the ECC CAD (Computer-Aided Dispatch) System – has been expanded to include multiple systems. This Project is a joint effort led by the regional Emergency Communications Center (ECC) that will replace several outdated computer systems for all public safety agencies within the City, County and University.
- **ECC Regional 800 MHz Communication System ("P25 Project"):** This project is for the replacement of major technology components and infrastructure of the existing 800 MHz radio system, to include: electronic components at all tower sites and the ECC facility, as well as new console equipment at the ECC and backup location. It also includes equipment such as new site generators, recording systems and UPS systems. The new 800 MHz P-25 radio system will include a new tower at Bucks Elbow Mountain as well as additional leased tower facilities.

Partners include Albemarle County, City of Charlottesville, University of Virginia, Regional Jail, Regional Airport, Albemarle County Service Authority, and Rivanna Water & Sewer Authority. As a regional system, costs will be shared proportional to use.

- **Fire/Rescue Apparatus Replacement Program:** This project provides for the ongoing replacement of the Albemarle County Fire Rescue (ACFR) System's response apparatus as described by the adopted Fleet Plan policy for the fully funded and rotated replacement classifications. The replacement criteria are detailed in the Fleet Plan Policy. The program includes a contingency to support the ACFR System's costs associated with the replacement of fleet that exceeds the initial budget estimates.

Funding for insurance, maintenance, fuel, and costs associated with unplanned, significant repairs that render the apparatus inoperable is included in the operating budget.

- **Fire/Rescue Burn Building Maint./Replacement:** This project will provide repairs to maintain the existing structure to extend its life an additional five years while a longer-term solution continues to be evaluated.
- **Fire/Rescue Mobile Data Computers Replacement:** This project replaces the Fire Rescue Department's Mobile Data Computers on a replacement schedule that are currently used in Emergency Medical Services (EMS) units and certain Fire Marshall vehicles.
- **Fire/Rescue Station Alerting System Replacement:** This project replaces existing fire and EMS station alerting systems with a single system that is integrated with the Emergency Communications Center. The planned station alerting systems advise fire and EMS personnel of an emergency, provide address information, type of call, other units due on the response, and other information pertinent to the emergency incident. The systems are also capable of turning off cooking appliances and opening bay doors to facilitate quick response.
- **Fire/Rescue Pantops Public Safety Station:** This substantially completed project was for the construction of a Fire Rescue station and outbuilding on land donated for its use at 656 Peter Jefferson Pkwy. The Station serves the Pantops Mountain Urban Area (Neighborhood 3) and indirectly the rest of the County.
- **Fire/Rescue Volunteer Facilities Maintenance Program Pilot:** Following the execution of a Performance Agreement, this pilot project addresses parking lot improvements at the Crozet Volunteer Fire Department.
- **Police County 800Mhz Radio Replacements:** This ongoing replacement project provides for the replacement of portable and mobile 800 MHz radio units and base stations currently in use by the Police Department, Sheriff's Department and Fire/Rescue Department as well as volunteer fire and rescue companies.
- **Police Evidence Processing and Specialty Vehicle Storage Study:** This funding is for a study of a secure, single story, 7,200 sq. ft. facility to include climate-controlled specialty vehicle storage, forensic vehicle processing area, general storage, and unisex bathrooms. In addition, the study would incorporate secure covered outdoor vehicle storage and parking area. This study is paused while the County-wide Facilities Master Plan Study is completed.
- **Police Mobile Data Computers Replacements:** This program replaces computers and radio amplifiers on an ongoing basis. These devices provide sworn members of the department with ruggedized laptop computers and mobile data technology.
- **Police Patrol Video Cameras Replacement:** The Police Department Video Camera program provides for the ongoing replacement of in-car video cameras.

- **Police Technology Upgrade:** This project primarily supports the Police Technology software (Mobile Data Computer Software) system implementation. It also supports emergency modem/docking station purchases and installations.

## Public Works

---

- **County Office Building McIntire Window Replacement:** This project will replace all windows at the County Office Building McIntire. The existing windows were installed in 1979-1980. A thermal imaging assessment, conducted in January 2008, concluded that roughly 90% of the windows analyzed experienced heat loss. The current estimated annual energy loss due to excessive air infiltration is approximately \$24-36 (in 2015 dollars) per window per year.
- **County Office Building 5th Street Parking Enhancements:** This project is currently on hold as the impact of teleworking, early voting, County facility priorities, and other factors are monitored and evaluated.
- **General Government Maintenance Programs:** Includes County Owned Facilities, City-County Co-Owned Facilities, County Owned Parks, City-County Co-Owned Parks, and Crozet Park. The budgeting of this maintenance in one category is intended to provide for recommended maintenance needs and allow flexibility among facilities in an uncertain environment to address priority facility maintenance and replacement needs.
  - **City-County Owned Facilities Maintenance/Replacement Program:** This supports an ongoing capital maintenance program, which includes interior and exterior maintenance and replacement projects of facilities co-owned by Albemarle County and the City of Charlottesville. This program includes facilities at Court Square (Jessup House, Wheeler Building, Preston Morris Building, Juvenile and Domestic Relations Court), Central Library, and Gordon Avenue Library.
  - **County-Owned Facilities Maintenance/Replacement:** This is an ongoing program to finance defined capital maintenance for the two County office buildings, three County owned libraries, five fire and/or rescue stations, court facilities, old jail, jailer's house, the Sheriff's office within the J&DR Court, the Old Crozet School, B.F. Yancey School Community Center (YSCC), and the old Crozet train depot.
  - **City-County Owned Parks Maintenance/Replacement Project:** This is an ongoing maintenance program intended to maintain, repair, and replace projects for City-County park facilities used for community recreation. The County is the fiscal agent for these facilities and oversees the maintenance projects. The funding ratio for projects at Darden Towe is 68.54% County and 31.46% City, and at Ivy Creek Natural Area, the funding ratio is 50% County and 50% City.
  - **County Owned Parks Maintenance/Replacement:** This is an ongoing facility interior and exterior maintenance and replacement program and grounds maintenance at County parks facilities and school facilities used for community recreation. A variety of minor and major projects are completed each year.

- **Crozet Park Maintenance/Replacement:** This project provides funding for maintenance/replacement and facility improvements at Crozet Park to meet the increased recreation needs of the Crozet growth area as requested by the Crozet Park Board. Crozet Park and the County entered into an operating agreement in 1997 whereas the entire park shall be used in perpetuity only for community recreation and other community related purposes. In exchange, the County assists in maintenance and facility/recreational improvements for the entire park.
- **Ivy Fire Station 15 Maintenance Obligation:** This project pays for the County's share (21.5%) of annual repairs and maintenance of the exterior of the Ivy Fire Station, as well as utility connections to the building and other common/shared features as required by the terms of the Deed of Sublease dated August 27, 2012. According to the terms of the lease, the County must fund a maintenance account with a balance of \$50,000.
- **Ivy Landfill Remediation:** Ivy Landfill Remediation is an ongoing effort that is expected to require expenditures over a prolonged period. Funding represents the County's share of ongoing environmental remediation at Ivy Materials Utilization Center (MUC), which is managed by the Rivanna Solid Waste Authority (RSWA). The County and City are jointly responsible for the RSWA. This work is required under State permit and the County's share of the cost is specified under a Joint City/County/UVA agreement on cost sharing for environmental expenses. The installation phase of this project was completed in FY 14, with ongoing maintenance through 2031.
- **Ivy Recycling Convenience Center:** This project funds the construction of a recycling convenience center similar to the McIntire facility, to be located at the Ivy MUC.
- **Keene Landfill:** This contingency funding enables the County to be responsive to emergency environmental issues and/or repairs to the cap of the landfill.
- **Moore's Creek Septage Receiving Station:**
- **Neighborhood Improvements Funding Initiative (NIFI) – Albemarle-Jouett-Greer:** The project encompasses three County public schools: Albemarle County High School, Jack Jouett Middle School, and Mary Carr Greer Elementary School. Due to the high volume of students who walk between schools or to and from nearby neighborhoods, the intent of the project is to provide pedestrians safer access throughout the area and between the schools. The scope of the project includes the addition of a concrete sidewalk, multi-use trail, and crosswalks to improve pedestrian connectivity throughout the school complex. Additionally, stormwater quantity and quality treatment will need to be addressed for the additional proposed impervious area.
- **NIFI – Greenbrier:** This project will improve pedestrian safety by adding a crosswalk along the Rio Road corridor at the intersection of Rio Road and Greenbrier Drive.
- **NIFI – Mountain View Elementary School:** The scope of this Safe Routes to School project will be limited to portions of the existing right-of-way of Avon Street Extended in front of the school and areas on the campus of Mountain View Elementary School. The concept plan depicts a northern sidewalk connection to a planned Avon Street Extended sidewalk extension project and a southern sidewalk connection to the existing path on the western side of Avon Street Extended with a mid-block street crossing, and therefore measures including raised grassed medians and rectangular rapid flashing beacons (RRFB) will be used along with traffic signs.

- **NIFI – Rivanna Greenway Stabilization:** The scope of this project pertains to an approximately 1.6-mile section of the Rivanna Greenway and runs along the Rivanna River at the Glenmore Country Club. The scoping study identified two conveyance channels that were exhibiting vertical degradation that had the potential to undermine the existing trail. Both locations were influenced by back-water effects from the Rivanna River and are located within the 100-year floodplain or flood hazard zone. Based on the site investigation it appears that the primary cause of erosion is due to this back-water effect and the flow occurring as the river recedes.
- **NIFI – The Square:** The site is located in downtown Crozet and focuses on an existing road with perpendicular parking known as The Square (State Route 1217). Although The Square also serves as an access road to the adjacent CSX parcel, the primary goal of the project is to improve the parking area and drainage infrastructure. The scope of the project includes the addition of parking spaces along The Square and drainage improvements to tie into an existing system along Oak Street to the south of the site.
- **NIFI Contingency:** This provides contingency funds to support unforeseen project costs related to current Neighborhood Improvements Funding Initiative projects.
- **Regional Firearms Training Center Capital Reserve Program - County Share:** This is the County's annual contribution to the Capital Reserve Fund for the facility, per a three-party operational agreement executed prior to construction of this facility. The County's share of the contribution is 44% of the annual obligation. The Fund will be used for future capital improvements/capital maintenance to the facility.

The Agreement further states that, on an annual basis, each party to the agreement (i.e., County, City, University) shall contribute in total, one and one-half percent (1.5%) of the building value to the Capital Reserve. The initial building value is equivalent to the cost to construct the facility, assumed to be \$6,000,000. Beginning with the fifth year after the completion of the facility, and continuing each fifth-year anniversary thereafter, the building value will be indexed for inflation based on the methodology outlined in § V.A of the agreement. The ~6.6% increase projected to occur in FY 24 is based on the CPI indices for the past five years. The actual increase will be determined at the appropriate time.

- **Southern Convenience Center:** This project supports the development of a Southern Albemarle County Convenience Center.

## Technology & GIS:

---

- **County Server Infrastructure Upgrade:** This is an ongoing project to systematically replace General Government Server Infrastructure (which supports all County and School locations), including network servers, switches, routers, disk storage, application packages, computer, and related hardware. This project may include the initial implementation of software to support, upgrade and secure the County's networking infrastructure.
- **GIS Project:** This project funds the priorities identified in the five-year Geographic Information System (GIS) implementation plan and schedule as recommended by the GIS Steering Committee.

---

**Other:**

---

- **Capital Budget Stabilization Reserve:** This reserve is intended to provide flexibility given increased uncertainty for purposes such as contingency for projects; revenue stabilization, or cash equity.
- **Cost of Issuance:** Costs associated with issuing borrowed proceeds to support the capital program. These include costs such as financial advisement and bond counsel.
- **Administrative Services:** These services are provided by the Department of Finance and Budget Department and the Community Development Department and include: capital and debt budget management and development work, construction procurement, transportation planning, and fixed asset accounting services.
- **Project Management Services:** These services are provided by the Facilities and Environmental Services (FES) Department's Facilities Planning & Construction (FP&C) Division.

---

**Water Resources:**

---

- **Drainage Infrastructure Management Program:** This program was initiated to begin to address drainage infrastructure management needs identified as part of the stormwater planning work and highlighted by recent failures of infrastructure on private property. As envisioned, the program would eventually include the assessment, maintenance, and repair in the County's urban areas. Examples of drainage infrastructure includes pipes, manholes, inlets, culverts, channels, and other similar infrastructure designed to collect, convey, and control stormwater runoff.
- **Water Quality Mandated Total Maximum Daily Load (TMDL) Program:** This supports a succession of future capital projects necessary to meet new pollutant load reductions mandated by the Department of Environmental Quality (DEQ) as part of the clean-up plans for the Chesapeake Bay and local streams. While TMDL stands for Total Maximum Daily Load, it is essentially a clean-up plan for impaired waters within the County, primarily through the design and construction of capital projects. While some specific projects have been proposed in the Action Plan, a developing list of projects will be altered and refined over the course of the 9 to 11-year TMDL planning horizon. The types of projects proposed will include: 1) stream restoration projects 2) enhancements to existing County-owned stormwater management facilities, such as a current project to improve the basin at the Rio Hill Center, or 3) enhancements or upgrades to privately-owned facilities.
- **Water Quality Non-Mandated TMDL Program:** This program will execute a succession of future capital projects necessary to meet water restoration goals included in a water resource program plan. These improvements are related to the TMDLs – or cleanup plans for impaired waters. These projects are outside of or beyond requirements by the Virginia Department of Environmental Quality (DEQ) rather than being mandated by the DEQ.

---

**School Division:**


---

- **CATEC Contingency:** This contingency is held in reserve for a future Charlottesville Albemarle Technical Education Center (CATEC) capital request (project or capital maintenance) that would not require ongoing funding for which there is no identified funding source. This contingency was received from VDOT as compensation for VDOT taking a portion of the CATEC property.
- **Crozet Elementary Addition and Improvements:** This project will expand and make improvements to Crozet Elementary. It will include an additional estimated 28,000 square feet as well as make improvements to the existing building and site. The additions will include 16 classrooms, 1 special education (SPED) classroom, 3 smaller resource classrooms, and various support spaces. The additions will also expand the cafeteria and media center to support the larger student enrollment. Improvements to the existing building will include improvements to existing classrooms, kitchen, stage, and cafeteria (including Americans with Disabilities Act (ADA) upgrades), and existing front office, support spaces and toilets. Site improvements will include outdoor learning areas, new and expanded bus drop-off, additional parking, additional playground equipment, and the replacement of a paved play area due to the likely location of the addition.

The estimated operating impacts are planned to begin in FY 23.

- **High School Capacity and Improvements – Center II (Design Only):** This supports the completion of design of Center II (previously known as Center I). Albemarle County transferred property (Tax Map Parcel 91-11 located at 133 Galaxie Farm Lane) to the Albemarle County School Board in December 2019 as a site for the development of Center II.
- **High School Capacity and Improvements Modernization:** This supports the completion of pre-planning and programming for re-design of Albemarle High School (AHS) and Western Albemarle High School (WAHS). This will include stakeholder engagement and master planning for a refined program and budget.
- **Learning Space Modernization –** This project makes needed improvements to instructional spaces at elementary and middle schools including existing classrooms, libraries, and other elective and instructional support areas consistent with School Board goals and priorities. Modifications will include furniture and renewal work including updating finishes, casework, lighting, technology and power, and connections to adjacent spaces. The modifications should be comprehensive, but can be broken down in the following key areas: Classroom Furniture Upgrade, Classroom Modernization, Media Center Modernization, Specialty Classroom Modernization, and Daylighting. This funding will be used to replace Second Grade Classroom Furniture to create flexible, contemporary learning environments. This work continues similar work completed at kindergarten and first grade levels and will be completed in conjunction with division-level professional development and technology upgrades to enhance the impact of the changes. A portion of this program was funded as part of the 2016 Referendum.
- **Mountain View Elementary Expansion and Site Improvements:** This project will expand and provide site improvements to support the current student population at Mountain View Elementary. The project expands the cafeteria and adds six classrooms, a music and art classroom for a total addition of approximately 11,780 square feet. Site improvements include additional parking, enhancing outdoor learning spaces and playgrounds, and the removal of the mobile units. This project is included in the CIP in FY 22 and is anticipated to be complete for the 2023/24 school year.

The estimated operating impacts are planned to begin in FY 24.

- **Red Hill Phase II: Addition & Improvements:** This project supports the second phase of work at Red Hill Elementary and includes an addition, renovations, and site improvements. The project will add about 6,500 square feet to the building to include a new gymnasium and support spaces such as physical education offices and storage. Renovations to existing building will include repurposing the current gym into instructional space and renovations to the cafeteria, toilets, hallways, support spaces, kitchen and serving line. Exterior renovations will include painting & fascia/soffit repair. Site work will include additional parking, site improvements and outdoor learning areas.
- **School Bus Replacement Program:** This ongoing program funds the replacement of school buses based on prescribed needs-based fleet size and replacement guidelines outlined in the School Board Policy. The purchase of a bus also includes necessary equipment to support operating the vehicle in a manner that meets the needs of the students (add on equipment such as 2-way radios, wheelchair lifts, etc.). The project also includes the replacement of ancillary equipment throughout the fleet. Examples of such equipment include navigation tablets, video equipment and cameras, and radios.
- **School Maintenance/Replacement Program:** The ongoing program provides funding for major maintenance work that extends the useful life of school facilities by improving, exchanging or replacing building components that are at or near the end of their useful life. Such components include roofs; electrical; mechanical, and plumbing equipment; pavement rehabilitation; and flooring replacement. In addition, this program also funds energy conservation measures; asbestos abatement; kitchen equipment replacement; and playground equipment replacement.

Facilities include four high schools, five middle schools, fifteen elementary schools, two service facilities (Vehicle Maintenance Facility and Building Services), and the Piedmont Regional Education Program (PREP)/Ivy Creek School.

- **School Security Improvements (2021)** – This project will add camera entry systems and electronic access card readers at all schools.
- **School Technology Replacement Program:** This program combines three School Division Capital projects (Instructional Technology, Administrative Technology, and Telecommunication Network Upgrade) to fund the replacement of technology in the following areas:
  - **Classroom Technology** (formerly known as Instructional Technology): This provides funding for the replacement of student, teacher and classroom devices including student laptop replacements, teacher computer replacements, display technology replacements, and K-2 tablet replacements. These devices support the School Division's Digital Learning Initiative consisting of a student to computer device ratio of 1:1 for grades 3-12 and 2:1 for grades K-2. Teachers and staff are also each assigned a laptop or a desktop to perform their essential job functions. Laptops are scheduled to be replaced after four full years of service. These processes are aligned to meet the technical requirements of the Virginia Department of Education's Web-based Standards of Learning (SOL) for technology initiatives.
  - **Operational Support** (formerly known as Administrative Technology): This provides resources and technical support for all operational areas of the school division. ACPS administrative and support staff are provided laptops, desktops and other devices which are replaced on a four-year cycle aligned with the student and teacher device replacement schedule. The Data Center and Infrastructure resources include security cameras and related servers and storage, the School Division internet firewall, data center servers and storage and battery backup for that equipment.



- **Network Operations** (formerly known as Telecommunications Network Upgrade): This provides resources and technical support for the communication and data infrastructure, including VOIP phone servers and phone devices for all classrooms and offices throughout the School Division. In addition, it supports a fiber network between and within all buildings that provides all internet and data services to and between the central office, schools, and departments. Network operations includes ACPS's firewall, content filter, WIFI Access Points, Switches and other devices that provide safe and secure connectivity. This hardware is replaced on a five-year replacement cycle. The School Division maintains a Data Center and backup data center that houses servers, data storage and core systems for resiliency, efficiency, and cost effectiveness.
- **Scottsville Elementary School Additions and Improvements:** The project will add approximately 17,500 square feet to the building as well as make improvements to the existing building and site. The additions will include 4 additional classrooms, 2 smaller resource classrooms, 2 offices, bathrooms, and a full-size gym. Improvements to the existing building will include repurposing the current gym into instructional space and other modernizations and renovations throughout the building to improve space for both students and staff. Site improvements will include outdoor learning areas and septic system enhancements. The project will also include the removal of all trailers and modular classrooms. Lastly, it will include new furnishings for both new and existing spaces. The project will adhere to Leadership in Energy and Environmental Design (LEED) principles and practices.
- **State Technology Grant:** Albemarle County Public Schools (ACPS) participates in the Virginia Public School Authority (VPSA's) Technology Grant program. This grant, anticipated to be received annually, provides funds to supply computers, networking hardware, and related equipment for the administration of the state mandated Standards of Learning test, and when not being used for testing this equipment is used in general instruction. Funding levels are determined by a state formula. These state grant funds make this program budget neutral assuming there are no changes to the state budget.

The bulk of purchases made from this fund are to purchase computers; at an estimated \$1,000 per well-equipped computer approximately 700 computers are purchased per year. This grant represents a fractional portion of total machines that are also used for instruction and must be maintained on a similar replacement cycle of 3 to 5 years as other ACPS systems are.

- **Western Albemarle High School Environmental Academy Phase II:** This project added four additional science labs and modernizes the schools existing labs. The addition will be about 10,000 s.f. and expands science facilities to accommodate increased student enrollment. Spaces shall include four labs, offices, a shared prep room with storage, and project spaces for independent, collaborative teaming. Spaces accommodate hydro / aqua activities and hydroponics. Seven of the existing science labs in the building were modernized and included replacing casework, updating finishes and lighting, improving daylighting, adding additional power, and replacing furniture. The project was operational for the 2019/2020 school year.

- **Western Albemarle High School Title IX Compliant Softball Field Restrooms and ADA Improvements:** This project will construct a standalone building that will house three bathrooms and a concession stand to be located near the girls' softball field at Western Albemarle High School (WAHS). It will include all necessary utilities to support such a facility including a pump station. This portion of the project includes a realigned and graded road area for ADA access. The project addresses miscellaneous Americans with Disabilities Act (ADA) improvements needed elsewhere on campus including a ramp from the C wing to the bus loop and modifications to the stadium bleachers. The restroom facility is in response to ongoing complaints and identified inequities between the baseball and softball facilities. Various ADA improvements are required to ensure all students have equitable access to the experiences and opportunities.

## Financial Policies for Capital and Associated Debt Service

In developing its Capital Budget, the County adheres to a set of financial and debt management policies established by the Board of Supervisors and outlined in the Financial Management Policies section of this document. These policies help preserve the County's credit rating and establish the framework for the County's overall fiscal planning and management. Projects are carefully evaluated and prioritized to optimize the use of limited capital funds to meet operational and community needs.

### CAPITAL BUDGET AND ASSET POLICIES

The County will approve a one-year capital budget in accordance with the Capital Improvement Program. All unspent and unencumbered appropriations allocated for capital projects shall be re-appropriated for completion of the projects if needed and as deemed appropriate.

The Board of Supervisors will obtain feedback from the Capital Advisory Committee. The Board of Supervisors will also obtain feedback from the Planning Commission for the multi-year Capital Improvement Program consistent with identified needs in the adopted Comprehensive Plan and any Capital Facilities plans.

The County will coordinate the development of the capital budget with the development of the operating budget so that future operating costs, including annual debt service associated with new capital projects, will be projected and included in operating budget forecasts.

Emphasis will continue to be placed upon a viable level of "pay-as-you-go" capital construction to fulfill needs in a Board-approved Capital Improvements Program.

The County believes in funding an appropriate portion of its capital improvements on a cash basis to provide budgetary flexibility, to support those capital expenses not eligible for debt financing, and to reflect useful life considerations. The County's goal is that the budgeted net transfer to Capital after debt service would be 3% of General Fund Revenues.

Financing plans for the five-year capital program will be developed based upon a five-year forecast of revenues and expenditures.

The County maintains a capital facilities inventory and estimates remaining useful life and replacement costs.

Upon completion of any capital project, remaining appropriated funds in that project will be returned to an unassigned capital project fund. Any transfer of remaining funds from one appropriation category to another must be approved by the Board of Supervisors, or if authorized by the Board of Supervisors, by the County Executive.

The County collaborates with the School Board regarding the development and coordination of the County's Capital Improvement Program. Collaboration includes the following: a) planning for required capital improvements; b) debt ratio targets; and c) debt issuance schedules.

The County will maintain a system for maintenance, replacement, and enhancement of the County's and School Division's physical plant. This system will protect the County's capital investment and minimize future maintenance and replacement costs:

- The operating budget will provide for minor and preventive maintenance;

- Within the Capital Improvement Program, the County will maintain a capital plant and equipment maintenance/replacement schedule, which will provide a five-year estimate of the funds necessary to provide for the structural, site, major mechanical/electrical rehabilitation or replacement of the County's and School Division's plant requiring a total expenditure of \$20,000 or more per project with a useful life of five years or more.
- The County's goal is to maintain a proper ratio of equity to loan funding, as recommended by the County's Financial Advisor, for the maintenance/repair and replacement capital improvements that are financed. The County's desire is to fund the majority of capital maintenance expenses that have an estimated useful life of less than seven years with current revenue.

## Proffers

Proffers are a voluntary offer by a landowner to perform an act, contribute money, or donate land in order to mitigate the impacts of new development that result from a rezoning, which is referred to as a Zoning Map Amendment ("ZMA"). Proffered cash revenue may be used for improvement projects that increase capacity. It must be used according to the terms set forth in the proffer agreement like area, within a certain timeframe, and/or on a certain project.

In accordance with Section 15.2-2303.2 (B) of the Code of Virginia, localities are required to include in their Capital Improvement Program the amount of all proffered cash payments received during the most recent fiscal year for which a report has been filed pursuant to Subsection E. Additionally, this Section requires that localities include in its annual capital budget the amount of cash proffers projected to be expended for capital improvement within the next year (details are available in the Other Funds Chapter)

At the conclusion of this chapter is the Statement of Changes in Fiduciary Net Position for the Proffer Trust Fund from the FY 20 County of Albemarle's Comprehensive Annual Financial Report (CAFR) as well as a more detailed FY 20 Cash Proffer Summary Report.

## Asset Maintenance and Replacement

The capital budget reflects the County's dedication to maintaining and enhancing its capital stock by providing funding for maintenance and repair projects in the General Government, School Division, and Water Resources capital improvement programs.

In the Adopted FY 22 Capital Budget, 28.4% of the capital expenditures are planned to support maintenance/replacement.

## Coordinating Capital Budget with Operating Budget

In alignment with the County's approved Financial Policies and Practices, the capital budget continues to be developed in coordination with the operating budget process. Additional operating budget impacts associated with projects are estimated by requesting departments at the time projects are initially submitted for review. Impacts are broken down into personnel costs, facilities annual maintenance costs, operating expenses, and capital expenses. These impacts are reviewed and updated by the requesting department on the same cycle as the operating budget requests. In the year a project is scheduled to be completed or implemented, those necessary associated operating costs are included in the department's operating budgets and any additional personnel associated with the project are provided within the Summary of Position Changes Chart located in the Operating Budget.

## Resources

The Finance & Budget Department determines the availability of Capital funds in accordance with the Board of Supervisors' established policies. Determining the availability of funds includes an analysis of future County debt capacity and projections of available funds. Funding the County's capital budget ranges from direct County contributions, such as from the Reserve for future capital projects, proceeds from the sale of bonds, contributions from outside sources such as private developer contributions, or contributions from federal and state funds and grants. Following is a selected list of funding options. Additional funding options exist and not every funding option is utilized in a particular year.

- **General Fund Transfer:** Funds received annually from the General Fund. The County's goal is to dedicate a minimum of 3% of the annual General Fund revenues to the CIP to be used as pay-as-you-go funding.
- **Use of Prior Year Undesignated General Fund monies:** It is the County's practice to recommend the appropriation of an amount of the prior-year undesignated General Fund monies to support the CIP, if available, after the prior year's General Fund is audited.
- **Water Resources Transfer:** Supports (a) a portion of the "pay-as-you-go" Stormwater projects and (b) the debt service associated with the Stormwater projects funded with loan proceeds. The revenue is collected in the General Fund and provided by transfer to the Water Resources Fund which then provides revenue by transfer to the Stormwater CIP and debt payment funds. The revenue amount is currently based on a dedicated 0.7 cents per \$100 assessed value of the real estate property tax rate.
- **General Obligation Bonds:** A bond sold by the County to investors to raise money.
- **Virginia Public School Authority (VPSA) School Financing Bonds:** VPSA provides financing to localities by using the proceeds of its bonds to purchase a "pool" of general obligation bonds from localities ("Local Issuers"). Each Local Issuer uses the proceeds to finance capital projects for public schools. Pooled bond sales are regularly scheduled in the Spring and Fall of each year. Pooled bonds are issued by the VPSA under its 1997 Resolution and secured by the payments on general obligation school bonds ("Local School Bonds") purchased by the Authority. In the event of a default of any Local School Bond, a "State Aid Intercept" provision provides for a diversion to the holder of its local school bonds of all funds appropriated and payable to the Local Issuer by the Commonwealth.

- **Economic Development Authority (EDA) Lease Revenue Bond:** Proceeds of the sale of revenue bonds; bonds that pledge the revenue-generating potential of a facility or utility system.

Note: The EDA is responsible for promoting and encouraging economic development in Albemarle County. The EDA was formerly known as the Industrial Development Authority (IDA). The Authority secures bond financing primarily for non-profit organizations with major capital projects.

- **Capital Reserve:** Funds reserved from County operating revenues for capital projects.
- **Local:** Funds and payments received from sources such as:
  - **Courthouse Maintenance Fund:** Clerk of the Court collects an assessed sum as part of the costs in (i) each civil action filed in the district or circuit courts located within its boundaries and (ii) each criminal or traffic case in its district or circuit court in which the defendant is charged with a violation of any statute or ordinance. The fees collected are used for the construction, renovation, or maintenance of courthouse, jail or court-related facilities and to defray increases in the costs of heating, cooling, electricity, and ordinary maintenance.
  - **Partnerships:** Shares of projects paid to the County for the designated amount pursuant to corresponding project or program.
- **State:** Funds and payments received from the Commonwealth of Virginia.
- **Federal:** Funds and payments received from the federal government.
- **Cash Proffers:** Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development. As funds are collected over time, appropriations are used for specific capital facility needs.
- **Tourism:** Revenue derived primarily from an additional 3% rate in the County's transient occupancy (hotel/motel or lodging) tax. Albemarle County levies a transient occupancy tax of up to a maximum rate of 5%. Legislation requires the revenue from the additional 3% rate be used only for projects and expenditures that promote tourism, travel, or businesses that generate tourism or travel in the locality.

## Capital Project Definitions

A **capital project** is a planned expense for a facility or physical item requiring a minimum expenditure of \$20,000, having a useful life span of 10 years or more (except for technology projects), and meeting one or more of the following definitions:

- Involves the acquisition or construction of any physical facility for the community;
- Involves the acquisition of land or an interest in land for the community;
- Involves the acquisition or construction of public utilities;
- Involves the ongoing acquisition of major equipment or physical systems, i.e., computer technology, radio systems, major specialized vehicles etc.;
- Involves modifications to facilities, including additions to existing facilities, which increases the square footage, useful life, or value of the facility; and/or
- Capital maintenance or replacement projects on existing facilities, as defined below.

A **capital maintenance or replacement project** is a non-recurring project to repair, maintain, or replace existing capital facilities for the purpose of protecting the County's investment in a facility and minimizing future maintenance and replacement costs. To be classified as a capital maintenance project, a project must have an interval between expenditures of at least 5 years. Individual maintenance projects may have a minimum value of less than \$20,000.

Since **information technology purchases** are durable products but typically have a useful life of only 3 to 5 years, these purchases can be planned in the CIP and if so, are generally funded in the Capital Budget on a "pay-as-you-go" basis from either current revenues, other non-borrowed sources of funding, such as state revenues (when available), or other local non-General Fund revenues.

A **mandated project** is submitted in response to a directive/law from a governing body (i.e. Local Government, State Government, or Federal Government mandate).

An **obligation project** is submitted in response to contractual requirements for joint funded projects (e.g. City) or project submissions tied to contractual agreements (e.g. Moore's Creek Septage Receiving Station based on MOU.)

**Reference: FY 20 Statement of Changes in Fiduciary Net Position for the Proffer Trust Fund from County of Albemarle’s Comprehensive Annual Financial Report (CAFR)**

COUNTY OF ALBEMARLE, VIRGINIA

Exhibit 37

Combining Statement of Changes in Fiduciary Net Position  
 Private Purpose Trust Funds  
 Year Ended June 30, 2020

	McIntire Trust Fund	Juanise Dyer Trust Fund	Weinstein Trust Fund	Crozet Crossings Trust Fund	Synthetic Turf Field Fund	Proffer Trust Fund	Total
<b>Additions</b>							
Investment earnings (losses)	\$ 68,969	\$ 229	\$ 1,543	\$ 1,090	\$ 43,250	\$ 133,407	\$ 248,488
Proffers	-	-	-	-	-	2,251,574	2,251,574
<b>Total additions</b>	<b>\$ 68,969</b>	<b>\$ 229</b>	<b>\$ 1,543</b>	<b>\$ 1,090</b>	<b>\$ 43,250</b>	<b>\$ 2,384,981</b>	<b>\$ 2,500,062</b>
<b>Deductions</b>							
General	\$ 56,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,031
Contributions	-	-	-	-	-	1,430,203	1,430,203
<b>Total deductions</b>	<b>\$ 56,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,430,203</b>	<b>\$ 1,486,234</b>
<b>Change in net position</b>	<b>\$ 12,938</b>	<b>\$ 229</b>	<b>\$ 1,543</b>	<b>\$ 1,090</b>	<b>\$ 43,250</b>	<b>\$ 954,778</b>	<b>\$ 1,013,828</b>
<b>Net position, beginning of year</b>	<b>384,512</b>	<b>13,001</b>	<b>87,468</b>	<b>61,790</b>	<b>170,506</b>	<b>6,735,049</b>	<b>7,452,326</b>
<b>Net position, end of year</b>	<b>\$ 397,450</b>	<b>\$ 13,230</b>	<b>\$ 89,011</b>	<b>\$ 62,880</b>	<b>\$ 213,756</b>	<b>\$ 7,689,827</b>	<b>\$ 8,466,154</b>



FY 20 Proffer Fund Report (provided by Community Development)

Table with columns: FY 2020, Proffer Name, Total Proffered Revenue, Total Funds Received, Total Interest Earnings, Total Expenditures, Current Available Funds, Appropriated Funds, Appropriated Interest Earnings, Projects/\$, Remaining Available Funds, Remaining Interest Earnings, Net Current Available Funds. Rows include various projects like Avinity (CIP), Estates Park, and various affordable housing units.

FY 20 Proffer Fund Report Continued (provided by Community Development)

FY 2020 FUND #	Year Ending 6/30/2020 PROFFER NAME	TOTAL PROFFERED REVENUE	TOTAL FUNDS RECEIVED	TOTAL INTEREST EARNINGS	TOTAL EXPENDITURES (Transfer to Projects)	CURRENT AVAILABLE FUNDS	APPROPRIATED FUNDS	APPROPRIATED INTEREST EARNINGS	APPROPRIATED PROFFERS SUMMARY			NET CASH PROFFERS			
									Projects/\$	REMAINING AVAILABLE FUNDS	REMAINING AVAILABLE INTEREST EARNINGS	NET CURRENT AVAILABLE FUNDS			
	FUTURE														
0	5th STREET AVON 4	\$103,580.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	AVON PARK II	\$492,680.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	BARGAMIN PARK	\$18,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	BROOKHILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	FOOTHILLS/DAILY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	HOLLYMEAD TOWN CENTER A2	\$17,505,318.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	INGIC EXPANSION	\$1,478,828.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	OAKLEIGH FARM	\$1,539,043.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	SPRING HILL VILLAGE	\$1,387,226.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMPLETED														
8530	ALBEMARLE PLACE	\$100,000.00	\$100,000.00	\$3,666.41	(\$109,666.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8526	AVEMORE	\$50,000.00	\$50,000.00	\$1,286.43	(\$51,286.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8523	GRAYROCK	\$62,500.00	\$62,500.00	\$ 13,326.98	(\$75,826.98)	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8539	GREENBRIER	\$9,334.00	\$9,334.00	\$81.72	(\$9,415.72)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8532	HOLLYMEAD AREA B	\$50,000.00	\$50,000.00	\$1,521.85	(\$51,521.85)	\$35.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8524	SPRINGRIDGE	\$100,000.00	\$100,000.00	\$2,214.97	(\$102,214.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8522	STILL MEADOWS	\$135,000.00	\$135,000.00	\$17,220.78	(\$152,220.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8525	UVA RESEARCH PARK	\$78,176.00	\$78,176.00	\$899.86	(\$79,075.86)	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14
	TOTAL	\$48,731,180.41	\$15,936,685.18	\$ 745,443.76	(\$8,602,674.39)	\$7,489,826.85	\$1,351,422.76	\$16,520.26	\$5,756,268.34	\$342,762.30	\$6,121,883.83				

# Debt Management



# DEBT MANAGEMENT

The County is planning to fund the majority of its FY 22 Capital Budget with borrowed proceeds. Expenditures may not coincide with the fiscal year in which a project/program is funded due to timelines and cash flow requirements. General Obligation Bonds, if utilized to fund General Government projects, require voter approval by referendum, while Lease Revenue issuances do not.

The planned borrowing associated with the Capital Budget reflects the following issuance schedule, terms, and rates:

- Debt Service issuances are generally scheduled every other year or on an as-needed basis.
- Capital expenditures are amortized on the basis of useful life equal to 7, 10, or 20 years.
- Costs for anticipated borrowing include a 2% fee to cover the projected cost of bond issuances.
- Debt Service interest rates for lease revenue bond issuance are estimated at 3.75% for FY 21 and at 4.75% for all future years.

## DEBT SERVICE FUNDS

### DEBT SERVICE FUNDING REQUIREMENTS

Each year, the Operating Budget includes transfers from the General Fund to the General Government and School Debt Service funds for the amount of debt service needed to be paid during the fiscal year. Each of the Debt Service funds also receives additional revenues from other sources. A summary of the FY 20 Actual, FY 21 Adopted and Projected, and FY 22 Recommended and Adopted revenues, expenditures, and appropriations for the General Government Debt Service Fund and School Division Debt Service fund are shown below. Water Resources Debt Service is included in the General Government Debt Service fund.

GENERAL GOVERNMENT DEBT SERVICE							
	FY 20 Actual	FY 21 Adopted	FY 21 Projected	FY 22 Recommended	FY 22 Adopted	FY 21 ADP - FY 22 ADP	% Variance
<b>Expenditures</b>							
VRA Principal/Interest	\$ 48,542	\$ 48,568	\$ 48,568	\$ 21,888	\$ 21,888	\$ (26,680)	-54.9%
EDA 2011 Principal and Interest	\$ 3,226,413	\$ 3,200,624	\$ 3,200,624	\$ 3,190,355	\$ 3,190,355	\$ (10,269)	-0.3%
EDA 2013 Principal and Interest	\$ 2,227,806	\$ 1,855,556	\$ 1,855,556	\$ 1,853,306	\$ 1,853,306	\$ (2,250)	-0.1%
EDA 2015 B Principal and Interest	\$ 2,866,066	\$ 2,865,326	\$ 2,865,326	\$ 2,863,658	\$ 2,863,658	\$ (1,668)	-0.1%
EDA 2017 Principal and Interest	\$ 829,342	\$ 830,337	\$ 830,337	\$ 827,596	\$ 827,596	\$ (2,741)	-0.3%
2021 Principal and Interest	\$ -	\$ -	\$ -	\$ 1,148,874	\$ 1,148,874	\$ 1,148,874	
Professional Services	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Services/Fees	\$ 4,851	\$ 50,286	\$ 50,286	\$ 65,372	\$ 65,372	\$ 15,086	30.0%
<b>Total Expenditures</b>	<b>\$ 9,203,562</b>	<b>\$ 8,850,697</b>	<b>\$ 8,850,697</b>	<b>\$ 9,971,049</b>	<b>\$ 9,971,049</b>	<b>\$ 1,120,352</b>	<b>12.7%</b>
<b>Revenues</b>							
Transfer							
General Fund Transfer	\$ 8,972,977	\$ 8,652,927	\$ 8,652,927	\$ 9,773,731	\$ 9,773,731	\$ 1,120,804	13.0%
Water Resources Transfer	\$ 197,236	\$ 197,770	\$ 197,770	\$ 197,318	\$ 197,318	\$ (452)	-0.2%
<b>Total Revenues</b>	<b>\$ 9,170,213</b>	<b>\$ 8,850,697</b>	<b>\$ 8,850,697</b>	<b>\$ 9,971,049</b>	<b>\$ 9,971,049</b>	<b>\$ 1,120,352</b>	<b>12.7%</b>

SCHOOL DIVISION DEBT SERVICE FUND							
	FY 20 Actual	FY 21 Adopted	FY 21 Projected	FY 22 Recommended	FY 22 Adopted	FY 21 ADP - FY 22 ADP	% Variance
<b>Expenditures</b>							
VPSA Principal and Interest	\$ 7,784,128	\$ 7,365,892	\$ 7,365,892	\$ 6,967,854	\$ 6,967,854	\$ (398,037)	-5.4%
EDA 2011 Principal and Interest	\$ 373,681	\$ 371,470	\$ 371,470	\$ 373,239	\$ 373,239	\$ 1,770	0.5%
EDA 2013 Principal and Interest	\$ 693,475	\$ 692,975	\$ 692,975	\$ 696,475	\$ 696,475	\$ 3,501	0.5%
EDA 2015 Principal and Interest	\$ 610,456	\$ 610,563	\$ 610,563	\$ 610,434	\$ 610,435	\$ (127)	0.0%
EDA 2015 B Principal and Interest	\$ 1,140,497	\$ 1,139,986	\$ 1,139,986	\$ 1,138,905	\$ 1,138,905	\$ (1,080)	-0.1%
EDA 2017 Principal and Interest	\$ 1,078,839	\$ 1,079,595	\$ 1,079,595	\$ 1,076,336	\$ 1,076,336	\$ (3,258)	-0.3%
GO 2017 Principal and Interest	\$ 2,241,131	\$ 2,242,831	\$ 2,242,831	\$ 2,245,581	\$ 2,245,581	\$ 2,751	0.1%
QSCB Principal and Interest	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ -	0.0%
2021 Principal and Interest	\$ -	\$ -	\$ -	\$ 4,937,905	\$ 4,937,905	\$ 4,937,906	
Bond Services/Fees	\$ 16,362	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 14,223,569</b>	<b>\$ 13,788,312</b>	<b>\$ 13,788,312</b>	<b>\$ 18,331,729</b>	<b>\$ 18,331,729</b>	<b>\$ 4,543,416</b>	<b>33.0%</b>
<b>Revenues</b>							
State							
VPSA Bond Rebate	335,583	326,895	326,895	378,423	378,423	\$ 51,527	15.8%
Federal							
QSCB Interest**	80,298	79,390	79,390	79,390	79,390	\$ -	0.0%
Transfer							
General Fund Transfer	13,807,688	13,382,027	13,382,027	17,873,916	17,873,916	\$ 4,491,889	33.6%
<b>Total Revenues</b>	<b>\$ 14,223,569</b>	<b>\$ 13,788,312</b>	<b>\$ 13,788,312</b>	<b>\$ 18,331,729</b>	<b>\$ 18,331,729</b>	<b>\$ 4,543,416</b>	<b>33.0%</b>

**OVERVIEW/NOTABLE CHANGES**

TOTAL DEBT SERVICE FUND							
	FY 20 Actual	FY 21 Adopted	FY 21 Projected	FY 22 Recommended	FY 22 Adopted	FY 21 ADP - FY 22 ADP	% Variance
<b>Expenditures</b>							
School Division	\$ 14,223,569	\$ 13,788,312	\$ 13,788,312	\$ 18,331,729	\$ 18,331,729	\$ 4,543,416	33.0%
General Government*	9,203,562	8,850,697	8,850,697	9,971,049	9,971,049	1,120,352	12.7%
<b>Total Expenditures</b>	<b>\$ 23,427,131</b>	<b>\$ 22,639,009</b>	<b>\$ 22,639,009</b>	<b>\$ 28,302,778</b>	<b>\$ 28,302,778</b>	<b>\$ 5,663,768</b>	<b>25.0%</b>
<b>Revenues</b>							
State	335,583	326,895	326,895	378,423	378,423	51,527	15.8%
Federal	80,298	79,390	79,390	79,390	79,390	-	0.0%
Transfers							
General Fund	22,780,666	22,034,954	22,034,954	27,647,647	27,647,647	5,612,693	25.5%
Water Resources Transfer	197,236	197,770	197,770	197,318	197,318	(452)	-0.2%
<b>Total Revenues</b>	<b>\$ 23,393,782</b>	<b>\$ 22,639,009</b>	<b>\$ 22,639,009</b>	<b>\$ 28,302,778</b>	<b>\$ 28,302,778</b>	<b>\$ 5,663,768</b>	<b>25.0%</b>

\*General Government Debt Service includes Water Resources Debt.

**FY 22 Adopted Budget:** The Debt Service budget increases by \$5.7M or 25.0% and reflects the following significant changes in comparison to the FY 21 Adopted budget:

Expenditures

- General Government
  - Increase of projected debt service payments for FY 22 of \$1,120,352 primarily due to the planned FY 21 issuance of long-term debt and the scheduled retiring of current debt

- School
  - Increase of projected debt service payments for FY 22 of \$4,543,416 primarily due to the planned FY 21 issuance of long-term debt and the scheduled retiring of current debt

Revenues

- General Government
  - Increase of \$1,120,804 transfer from the General Fund
- School
  - Increase of \$51,527 for Virginia Public School Authority (VPSA) Bond Rebates
  - Increase of \$4,491,889 transfer from the General Fund

**DEBT MANAGEMENT AND POLICIES**

Pursuant to the Constitution of Virginia and the Public Finance Act, the County is authorized to issue general obligation bonds secured by a pledge of its full faith and credit. To pay the interest and principal on such bonds, the governing body is authorized and required to levy on all taxable property within the County such *ad valorem* taxes as may be necessary. However, in Virginia, counties, unlike cities, are prohibited from issuing general obligation bonds unless the issuance of such bonds has been approved by public referendum or unless the bonds are issued to certain state authorities, such as the Virginia Public School Authority (VPSA), the Economic Development Authority (EDA), or a lease purchase.

**Debt Limit**

There is no legal debt limit for counties in Virginia since the issuance of all county general obligation debt is subject to referendum.

**Debt Service Policies**

The County will not fund current operations from the proceeds of borrowed funds.

To the extent feasible, any year that the debt service payment falls below its current level, those savings may be used to fund one-time capital needs.

The County’s debt offering documents will provide full and complete public disclosure of financial condition and operating results and other pertinent credit information in compliance with municipal finance industry standards for similar issues.

Recognizing the importance of long-term financial obligations to its overall financial condition, the County will set target debt ratios, which will be calculated annually and included in the annual review of fiscal trends:

- Total long-term obligations as a percentage of the estimated market value of taxable property should not exceed 2%; and
- The ratio of debt service expenditures to General Fund and School Fund revenues, less General Fund transfers to the School Fund, should not exceed 10%

The County intends to maintain a 10-year payout ratio at or above 60% at the end of each adopted five-year CIP for tax-supported debt and lease payments. When the County finances capital improvements or other projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects.

The County will not entertain the use of derivatives as a method of financing debt unless and until such time as the Board of Supervisors adopts a specific derivatives-related policy.

## LONG-TERM DEBT OBLIGATIONS

### General Government Debt

At the end of FY 20, Albemarle County held \$57.7 million in outstanding long-term debt through the year 2037 for General Government projects.

A summary of General Government long-term obligations outstanding as of June 30, 2020 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of 06/30/2020
Virginia Res. Auth.	6/23/2011	12/1/2021	2.73%	\$400,000	Various Annual	\$68,437
2011 EDA Lease	11/30/2011	06/01/2032	2.81%	\$29,688,864	Various Annual	\$12,553,382
2013 EDA Lease	11/14/2013	06/01/2033	3.35%	\$25,550,000	Various Annual	\$17,010,000
2015B EDA Lease	09/30/2015	06/01/2036	2.70%	\$26,139,343	Various Annual	\$18,944,576
2017 EDA Lease	03/09/2017	06/01/2037	2.85%	\$10,259,891	Various Annual	\$9,078,971
						\$57,655,366

General Government Debt includes Water Resources.

The next issuance is currently scheduled for fiscal year 2021 and will be adjusted depending on the County's cash position.



**School Debt**

At the end of FY 20, Albemarle County held \$102.6 million in outstanding long-term debt through the year 2037 for School projects.

A summary of School-related general long-term obligations outstanding as of June 30, 2020 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of 06/30/2020
2000 B Series	11/16/2000	7/15/2020	4.975% - 5.85%	\$2,605,000	Various Annual	\$130,000
2001 A Series	11/15/2001	07/15/2021	3.1% - 5.1%	\$20,330,000	Various Annual	\$2,030,000
2002 A Series	10/15/2002	07/15/2022	2.35% - 5.1%	\$8,365,000	Various Annual	\$1,245,000
2003 A Series	11/06/2003	07/15/2023	3.1% - 5.35%	\$6,760,000	Various Annual	\$1,340,000
2004 B Series	11/10/2004	07/15/2024	4.1% - 5.6%	\$8,950,000	Various Annual	\$2,225,000
2005 A Series	11/10/2005	07/15/2025	4.1% - 5.6%	\$7,380,000	Various Annual	\$2,200,000
2006 B Series	11/09/2006	07/15/2026	4.23% - 5.10%	\$15,020,000	Various Annual	\$5,250,000
2007 A Series	11/08/2007	7/15/2027	5.10%	\$11,325,000	Various Annual	\$4,520,000
2008 A Series	12/11/2008	07/15/2028	4.66%	\$28,045,000	Various Annual	\$12,600,000
2010 D Series	11/10/2010	07/15/2030	2.87%	\$7,670,000	Various Annual	\$4,205,000
2011 EDA Lease	11/30/2011	06/01/2032	2.81%	\$4,626,136	Various Annual	\$3,511,618
QSCB	12/01/2011	12/01/2030	0.00%	\$2,000,000	Various Annual	\$1,400,000
2013 EDA Lease	11/14/2013	06/01/2033	3.35%	\$8,720,000	Various Annual	\$6,290,000
2015 Series	04/28/2015	06/01/2035	2.35%	\$9,630,000	Various Annual	\$7,641,000
2015B EDA Lease	09/30/2015	06/01/2036	2.70%	\$12,740,657	Various Annual	\$10,170,426
2017 GO Series	03/08/2017	07/01/2037	2.85%	\$30,435,000	Various Annual	\$27,525,000
2017 EDA Lease	03/08/2017	06/01/2037	2.85%	\$11,980,109	Various Annual	\$10,321,028
						\$102,604,072

The next issuance is currently scheduled for fiscal year 2021 and will be adjusted depending on the County's cash position.

### Current Debt Service Amortization Schedule

Description	FY 21	FY 22	FY 23	FY 24	FY 25
<b>PRINCIPAL</b>					
2,605,000 - 2000A VPSA	130,000	-	-	-	-
20,330,000 - 2001A VPSA	1,015,000	1,015,000	-	-	-
8,365,000 - 2002A VPSA	415,000	415,000	415,000	-	-
6,760,000 - 2003A VPSA	335,000	335,000	335,000	335,000	-
\$8,950,000 - 2004A VPSA	445,000	445,000	445,000	445,000	445,000
\$7,380,000 - 2005A VPSA	370,000	370,000	365,000	365,000	365,000
\$15,463,000 - 2006A VPSA	750,000	750,000	750,000	750,000	750,000
\$11,930,000 - 2007A VPSA	565,000	565,000	565,000	565,000	565,000
\$28,045,000 - 2008A VPSA	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
7,670,000 - 2010A VPSA	385,000	385,000	385,000	385,000	385,000
EDA Series 2011, Schools Portion	229,980	243,248	254,305	267,573	276,418
QSCB	200,000	200,000	120,000	110,000	110,000
EDA Series 2013, Schools Portion	430,000	455,000	470,000	410,000	430,000
9,630,000 - 2015 EDA Revenue Bonds (Schools)	431,000	441,000	451,000	462,000	473,000
EDA Series 2015 B, Schools Portion	725,112	760,285	798,869	838,582	880,575
30,435,000 - 2017 GO Bonds (Schools)	1,145,000	1,205,000	1,265,000	1,325,000	1,395,000
22,240,000 - 2017 EDA Revenue Bonds (Schools)	650,958	680,247	716,156	754,217	719,439
EDA Series 2011, General Govt Portion	2,640,020	2,761,752	1,865,695	607,427	628,582
VRA FY11	46,878	21,559	-	-	-
EDA Series 2013, General Govt Portion	1,145,000	1,200,000	1,260,000	1,120,000	1,165,000
EDA Series 2015 B, General Govt Portion	2,023,036	2,122,541	2,228,590	1,988,508	2,086,101
EDA Series 2015 B, Water Resources Portion	6,852	7,174	7,542	7,909	8,323
22,240,000 - 2017 EDA Revenue Bonds (Local)	374,195	390,596	409,657	431,566	360,593
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	94,847	99,158	104,187	109,217	114,965
<b>TOTAL PRINCIPAL</b>	<b>15,952,878</b>	<b>16,267,559</b>	<b>14,611,000</b>	<b>12,677,000</b>	<b>12,557,997</b>
<b>INTEREST</b>					
2,605,000 - 2000A VPSA	3,315	-	-	-	-
20,330,000 - 2001A VPSA	67,498	25,883	-	-	-
8,365,000 - 2002A VPSA	49,800	30,192	10,064	-	-
6,760,000 - 2003A VPSA	59,798	42,713	25,628	8,543	-
\$8,905,000 - 2004A VPSA	89,334	70,811	51,175	30,705	10,235
\$7,380,000 - 2005A VPSA	98,203	79,333	60,590	42,888	25,642
\$15,463,000 - 2006A VPSA	219,938	186,375	152,625	119,344	85,782
\$11,930,000 - 2007A VPSA	211,875	183,060	156,364	129,668	100,853
\$28,045,000 - 2008A VPSA	626,150	551,250	476,350	401,450	326,550
-2010A VPSA	129,982	118,239	106,497	94,754	83,012
EDA Series 2011, Schools Portion	141,491	129,992	117,829	105,114	96,752
QSCB	85,000	85,000	85,000	85,000	85,000
EDA Series 2013, Schools Portion	262,975	241,475	218,725	195,225	178,825
9,630,000 - 2015 EDA Revenue Bonds (Schools)	179,564	169,435	159,072	148,473	137,616
EDA Series 2015 B, Schools Portion	414,874	378,619	340,604	300,661	258,732
30,435,000 - 2017 GO Bonds (Schools)	1,097,831	1,040,581	980,331	917,081	850,831
22,240,000 - 2017 EDA Revenue Bonds (Schools)	428,637	396,089	362,076	326,269	288,558
EDA Series 2011, General Govt Portion	560,604	428,603	290,515	197,231	178,249
VRA FY11	1,575	307	-	-	-
EDA Series 2013, General Govt Portion	710,556	653,306	593,306	530,306	485,506
EDA Series 2015 B, General Govt Portion	829,712	728,561	622,433	511,004	411,579
EDA Series 2015 B, Water Resources Portion	5,726	5,383	5,024	4,647	4,252
22,240,000 - 2017 EDA Revenue Bonds (Local)	270,949	252,239	232,710	212,228	190,648
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	90,346	85,603	80,646	75,436	69,975
<b>TOTAL INTEREST</b>	<b>6,635,733</b>	<b>5,883,049</b>	<b>5,127,565</b>	<b>4,436,028</b>	<b>3,868,597</b>
<b>TOTAL P &amp; I</b>	<b>22,588,611</b>	<b>22,150,608</b>	<b>19,738,565</b>	<b>17,113,028</b>	<b>16,426,594</b>

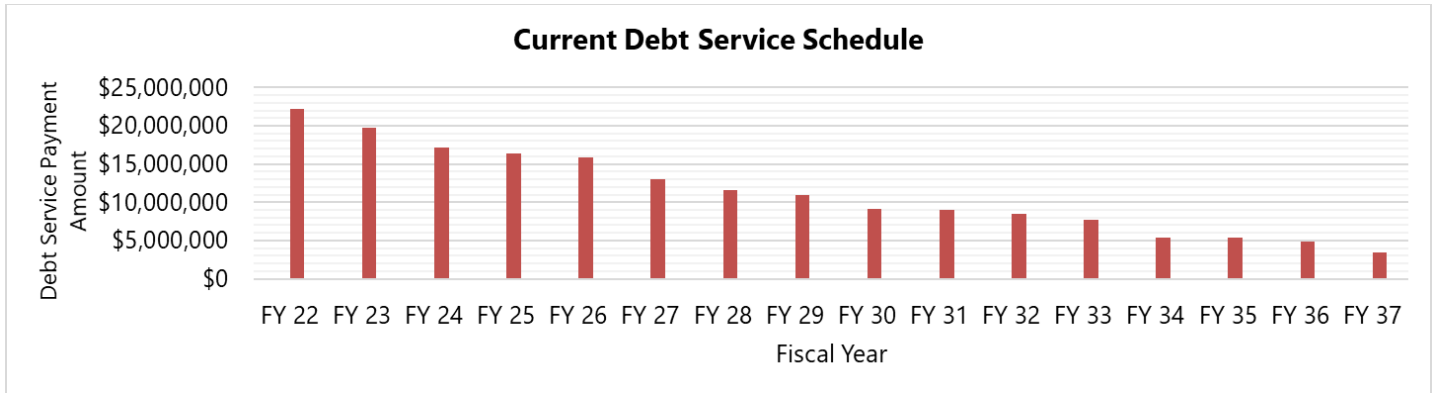
**Current Debt Service Amortization Schedule (continued)**

**FY 26 – FY 32**

Description	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
<b>PRINCIPAL</b>							
2,605,000 - 2000A VPSA	-	-	-	-	-	-	-
20,330,000 - 2001A VPSA	-	-	-	-	-	-	-
8,365,000 - 2002A VPSA	-	-	-	-	-	-	-
6,760,000 - 2003A VPSA	-	-	-	-	-	-	-
\$8,950,000 - 2004A VPSA	-	-	-	-	-	-	-
\$7,380,000 - 2005A VPSA	365,000	-	-	-	-	-	-
\$15,463,000 - 2006A VPSA	750,000	750,000	-	-	-	-	-
\$11,930,000 - 2007A VPSA	565,000	565,000	565,000	-	-	-	-
\$28,045,000 - 2008A VPSA	1,400,000	1,400,000	1,400,000	1,400,000	-	-	-
7,670,000 - 2010A VPSA	380,000	380,000	380,000	380,000	380,000	380,000	-
EDA Series 2011, Schools Portion	285,264	296,320	305,166	318,434	331,702	344,970	358,238
QSCB	110,000	110,000	110,000	110,000	110,000	110,000	-
EDA Series 2013, Schools Portion	445,000	465,000	480,000	500,000	520,000	540,000	560,000
9,630,000 - 2015 EDA Revenue Bonds (Schools)	484,000	495,000	507,000	519,000	531,000	543,000	556,000
EDA Series 2015 B, Schools Portion	924,829	455,841	469,516	483,191	496,867	512,821	528,775
30,435,000 - 2017 GO Bonds (Schools)	1,465,000	1,535,000	1,530,000	1,610,000	1,690,000	1,740,000	1,790,000
22,240,000 - 2017 EDA Revenue Bonds (Schools)	755,621	791,802	449,043	470,888	485,452	500,015	514,579
EDA Series 2011, General Govt Portion	649,736	673,680	694,834	726,566	418,298	435,030	451,762
VRA FY11							
EDA Series 2013, General Govt Portion	1,215,000	1,260,000	1,305,000	1,355,000	1,410,000	1,465,000	1,525,000
EDA Series 2015 B, General Govt Portion	2,191,433	534,962	551,011	567,060	583,109	601,832	620,556
EDA Series 2015 B, Water Resources Portion	8,737	9,197	9,473	9,749	10,025	10,347	10,669
22,240,000 - 2017 EDA Revenue Bonds (Local)	378,666	396,737	343,027	359,716	370,840	381,967	393,092
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	120,714	126,462	132,929	139,396	143,707	148,018	152,329
<b>TOTAL PRINCIPAL</b>	<b>12,494,001</b>	<b>10,245,001</b>	<b>9,231,999</b>	<b>8,949,000</b>	<b>7,480,999</b>	<b>7,713,000</b>	<b>7,461,000</b>
<b>INTEREST</b>							
2,605,000 - 2000A VPSA	-	-	-	-	-	-	-
20,330,000 - 2001A VPSA	-	-	-	-	-	-	-
8,365,000 - 2002A VPSA	-	-	-	-	-	-	-
6,760,000 - 2003A VPSA	-	-	-	-	-	-	-
\$8,905,000 - 2004A VPSA	-	-	-	-	-	-	-
\$7,380,000 - 2005A VPSA	8,395	-	-	-	-	-	-
\$15,463,000 - 2006A VPSA	51,750	17,250	-	-	-	-	-
\$11,930,000 - 2007A VPSA	72,038	43,223	14,408	-	-	-	-
\$28,045,000 - 2008A VPSA	251,650	178,500	107,100	35,700	-	-	-
-2010A VPSA	71,108	58,805	46,265	33,488	20,235	6,745	-
EDA Series 2011, Schools Portion	87,423	77,083	66,341	54,134	41,397	28,129	14,330
QSCB	85,000	85,000	85,000	85,000	85,000	42,500	-
EDA Series 2013, Schools Portion	161,625	143,825	128,131	108,931	88,931	68,131	46,531
9,630,000 - 2015 EDA Revenue Bonds (Schools)	126,501	115,127	103,494	91,580	79,383	66,905	54,144
EDA Series 2015 B, Schools Portion	214,703	168,462	154,786	140,701	126,205	110,678	94,011
30,435,000 - 2017 GO Bonds (Schools)	781,081	707,831	631,081	554,581	474,081	423,381	371,181
22,240,000 - 2017 EDA Revenue Bonds (Schools)	252,586	214,805	175,215	152,763	138,636	124,072	109,072
EDA Series 2011, General Govt Portion	157,034	133,481	109,060	81,267	52,204	35,472	18,071
VRA FY11							
EDA Series 2013, General Govt Portion	438,906	390,306	347,781	295,581	241,381	184,981	126,381
EDA Series 2015 B, General Govt Portion	307,274	197,702	181,653	165,123	148,111	129,889	110,329
EDA Series 2015 B, Water Resources Portion	3,836	3,399	3,123	2,839	2,546	2,233	1,897
22,240,000 - 2017 EDA Revenue Bonds (Local)	172,618	153,685	133,849	116,696	105,906	94,780	83,321
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	64,227	58,191	51,868	45,222	41,040	36,729	32,288
<b>TOTAL INTEREST</b>	<b>3,307,754</b>	<b>2,746,674</b>	<b>2,339,156</b>	<b>1,963,606</b>	<b>1,645,057</b>	<b>1,354,625</b>	<b>1,061,557</b>
<b>TOTAL P &amp; I</b>	<b>15,801,755</b>	<b>12,991,675</b>	<b>11,571,155</b>	<b>10,912,606</b>	<b>9,126,056</b>	<b>9,067,625</b>	<b>8,522,557</b>

**Current Debt Service Amortization Schedule (continued)**  
**FY 33 – FY 37**

Description	FY 33	FY 34	FY 35	FY 36	FY 37	FY 21-37
<b>PRINCIPAL</b>						
2,605,000 - 2000A VPSA	-	-	-	-	-	130,000
20,330,000 - 2001A VPSA	-	-	-	-	-	2,030,000
8,365,000 - 2002A VPSA	-	-	-	-	-	1,245,000
6,760,000 - 2003A VPSA	-	-	-	-	-	1,340,000
\$8,950,000 - 2004A VPSA	-	-	-	-	-	2,225,000
\$7,380,000 - 2005A VPSA	-	-	-	-	-	2,200,000
\$15,463,000 - 2006A VPSA	-	-	-	-	-	5,250,000
\$11,930,000 - 2007A VPSA	-	-	-	-	-	4,520,000
\$28,045,000 - 2008A VPSA	-	-	-	-	-	12,600,000
7,670,000 - 2010A VPSA	-	-	-	-	-	4,205,000
EDA Series 2011, Schools Portion	-	-	-	-	-	3,511,618
QSCB	-	-	-	-	-	1,400,000
EDA Series 2013, Schools Portion	585,000	-	-	-	-	6,290,000
9,630,000 - 2015 EDA Revenue Bonds (Schools)	569,000	583,000	596,000	-	-	7,641,000
EDA Series 2015 B, Schools Portion	547,009	562,964	583,476	601,710	-	10,170,423
30,435,000 - 2017 GO Bonds (Schools)	1,845,000	1,900,000	1,965,000	2,025,000	2,095,000	27,525,000
22,240,000 - 2017 EDA Revenue Bonds (Schools)	531,570	548,561	565,551	582,542	604,387	10,321,028
EDA Series 2011, General Govt Portion	-	-	-	-	-	12,553,382
VRA FY11	-	-	-	-	-	68,437
EDA Series 2013, General Govt Portion	1,585,000	-	-	-	-	17,010,000
EDA Series 2015 B, General Govt Portion	641,954	660,678	684,751	706,150	-	18,792,272
EDA Series 2015 B, Water Resources Portion	11,036	11,358	11,772	12,140	-	152,302
22,240,000 - 2017 EDA Revenue Bonds (Local)	406,072	419,051	432,030	445,010	461,698	6,754,513
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	157,359	162,389	167,418	172,448	178,915	2,324,458
<b>TOTAL PRINCIPAL</b>	<b>6,879,001</b>	<b>4,848,001</b>	<b>5,005,999</b>	<b>4,545,000</b>	<b>3,340,000</b>	<b>160,259,433</b>
<b>INTEREST</b>						
2,605,000 - 2000A VPSA	-	-	-	-	-	3,315
20,330,000 - 2001A VPSA	-	-	-	-	-	93,381
8,365,000 - 2002A VPSA	-	-	-	-	-	90,056
6,760,000 - 2003A VPSA	-	-	-	-	-	136,682
\$8,905,000 - 2004A VPSA	-	-	-	-	-	252,260
\$7,380,000 - 2005A VPSA	-	-	-	-	-	315,051
\$15,463,000 - 2006A VPSA	-	-	-	-	-	833,064
\$11,930,000 - 2007A VPSA	-	-	-	-	-	911,489
\$28,045,000 - 2008A VPSA	-	-	-	-	-	2,954,700
-2010A VPSA	-	-	-	-	-	769,130
EDA Series 2011, Schools Portion	-	-	-	-	-	960,015
QSCB	-	-	-	-	-	892,500
EDA Series 2013, Schools Portion	24,131	-	-	-	-	1,867,463
9,630,000 - 2015 EDA Revenue Bonds (Schools)	41,078	27,707	14,006	-	-	1,514,082
EDA Series 2015 B, Schools Portion	76,826	59,048	40,752	21,060	-	2,900,725
30,435,000 - 2017 GO Bonds (Schools)	317,481	262,131	200,381	136,519	70,706	9,817,094
22,240,000 - 2017 EDA Revenue Bonds (Schools)	93,635	77,023	59,195	40,814	21,154	3,260,599
EDA Series 2011, General Govt Portion	-	-	-	-	-	2,241,791
VRA FY11	-	-	-	-	-	1,882
EDA Series 2013, General Govt Portion	65,381	-	-	-	-	5,063,681
EDA Series 2015 B, General Govt Portion	90,161	69,298	47,826	24,715	-	4,575,369
EDA Series 2015 B, Water Resources Portion	1,550	1,191	822	425	-	48,893
22,240,000 - 2017 EDA Revenue Bonds (Local)	71,529	58,838	45,220	31,178	16,159	2,242,553
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	27,718	22,801	17,523	12,082	6,262	817,957
<b>TOTAL INTEREST</b>	<b>809,491</b>	<b>578,037</b>	<b>425,725</b>	<b>266,793</b>	<b>114,281</b>	<b>42,563,731</b>
<b>TOTAL P &amp; I</b>	<b>7,688,492</b>	<b>5,426,038</b>	<b>5,431,724</b>	<b>4,811,793</b>	<b>3,454,281</b>	<b>202,823,164</b>



**Note: This chart does not include debt service amounts for future debt issuances.**

# Glossary



# GLOSSARY

**Accrual Basis of Accounting**

A basis of accounting that recognizes transactions at the time they are incurred, rather than when cash is received or spent. In Albemarle, the basis of budgeting and accounting for all governmental funds is the modified accrual basis of accounting and budgeting, under which revenues and related assets are recorded when measurable and available, and expenditures, other than compensated absences and interest on long-term debt, are recorded as the related fund liabilities are incurred.

**Ad Valorem Taxes**

Commonly referred to as property taxes, these taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate.

**Adopted Budget**

A plan of financial operations for the following year, approved by the County Board of Supervisors, highlighting major changes made to the County Executive's Recommended Budget. The adopted budget reflects approved tax rates and estimates of revenues, expenditures, and transfers.

**Agency**

A separate organizational unit of County government established to deliver services to citizens.

**Appropriated Budget**

In this document, the appropriated budget refers to the budget that was officially appropriated on July 1 of the fiscal year.

**Appropriation**

A legal authorization to make expenditures and to incur obligations for specific purposes granted by the County Board of Supervisors to a specified unit of County Government. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.

**Assess**

To place a value on property for tax purposes.

**Assessed Valuation**

The valuation set upon real estate taxes and certain personal property by the Assessor as a basis for levying property taxes, or the value of all taxable property within the boundaries of Albemarle County. In Albemarle, property is assessed at 100% of market value.

**Assets**

Resources owned or held by Albemarle County, which have a monetary value.

**Available Fund Balance**

The funds remaining from the prior fiscal year that are available to appropriate and spend in the current fiscal year.

**Auditor of Public Accounts**

A State agency that oversees accounting, financial reporting and audit requirements for units of local government in the State of Virginia.

**BPOL Tax**

Business, Professional, and Occupational License is a license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County, and includes all phases of the business, profession, trade, or occupation, whether conducted in the County or not.

**Balanced Budget**

A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

**Baseline Budget**

The baseline budget of a department is the sum of all non-salary driven compensation (such as part-time, overtime, shift differential, etc.), operational expenditures, and replacement capital outlay.

**Bond**

A long-term IOU, or promise to pay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are used to finance capital projects. Virginia Public School Authority (VPSA) bonds, which finance school capital projects, are General Obligation Bonds, backed by the full faith, credit, and taxing power of the government.

**Budget**

A specific plan of operations for the fiscal year that states the expenditures required to meet that plan of operations and identifies the revenue necessary to finance the plan. The annual County budget is established (adopted) by the County Board of Supervisors.

**Budgetary Basis**

The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP (Generally Accepted Accounting Principles), cash, or modified accrual.

**Comprehensive Annual Financial Report**

This is the County's annual financial report of its audited financial statements, which is prepared by the Department of Finance in accordance with generally accepted accounting and reporting principles as determined by the Governmental Accounting Standards Board (GASB), using the financial reporting model as prescribed by GASB 34.

**Capital Improvement Program**

The Capital Improvement Plan includes the Capital Budget and the Capital Improvement Plan (CIP) (the upcoming five-year time period). The Capital Improvement Program serves as a planning and implementation tool for the acquisition, development, construction, maintenance, and renovation of public facilities, infrastructure, and capital equipment of the County's long-range physical development needs for the next five-years.

**Capital Budget**

The capital budget is the first year of the approved five-year Capital Improvements Plan (CIP).



**Capital Improvements**

Expenditures related to the acquisition, expansion, or rehabilitation of the government's physical plant or infrastructure.

**Capital Improvements Plan (CIP)**

A five-year plan for public facilities resulting in the construction or acquisition of fixed assets, primarily schools, but also parks, land, landfills, etc.

**Capital Needs Assessment (CNA)**

The second five-year period of the Capital Improvement Program, the Capital Needs Assessment, identifies capital needs beyond the traditional five-year period. This plan, which includes potential projects in a planning stage, is updated every other year and helps form the basis of the five-year CIP as projects are brought forward.

**Capital Projects Funds**

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities. These funds consist of the School Division Capital Improvements Fund, the General Government Capital Improvements Fund, and the Stormwater Control Fund.

**Capital Outlay**

Expenditures for items of a substantial value (more than \$5,000), such as vehicles and equipment.

**Carry Forward Funds**

Unexpended funds available from the previous fiscal year that may be used in the current fiscal year.

**Constitutional Officers**

Elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Albemarle County's Constitutional officers include the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff. Although these officers and their staff are on the County payroll, the State Compensation Board reimburses the County for a portion of the salaries, benefits, and office expenses as approved by the Compensation Board.

**Consumer Price Index (CPI)**

A statistical description of price levels provided by the U.S. Department of Labor that is used as a measure of inflation or changes in prices of various goods. The most commonly used index is the Consumer Price Index for Urban Consumers (CPIU), which is an index of prices of various consumer goods. The County uses the average annual (national) CPIU to measure inflationary increases from one year to the next.

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contingent Funding**

Funds/revenues that are undetermined at a given date and dependent upon decisions and/or certain conditions being met outside of agency or department control.

**County Executive's Recommended Budget**

A plan of financial operations submitted by the County Executive to the Board of County Supervisors. This plan reflects estimated revenues, expenditures, transfers, and departmental goals and objectives. In addition, sections

are included to show major budgetary/financial policies and guidelines used in the County's fiscal management.

**CSA**

The Children's Services Act (for At-Risk Youth and Families) is the State law governing the funding and provision of services to youth and families who require foster care or special education services, or who are involved with the Juvenile and Domestic Relations Court.

**Debt**

An obligation resulting from borrowing money or purchasing goods and services.

**Debt Service**

The cost of paying principal and interest on borrowed money, according to a predetermined payment schedule.

**Debt Service Fund**

A fund established to account for the payment of general long-term debt, which includes principal and interest. The County has two debt service funds: the School Division Debt Service Fund and the General Government Debt Service Fund.

**Department**

An organizational unit of government that is functionally unique in its delivery of services (e.g., Police Department, Department of Social Services, etc.). A department may consist of one or more subdivisions that group related expenditures for accounting and budgetary purposes.

**Distinguished Budget Presentation Awards Program**

A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents. To receive the award, governments must have prepared a budget that meets program criteria as a document, an operations guide, a financial plan, and a communications device.

**Employee Benefits**

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare (FICA), employee pensions (administered by the Virginia Retirement System), workers' compensation, and health, dental, and life insurance.

**Encumbrance**

A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds usually are reserved or encumbered once a contract obligation has been signed, but prior to the cash payment actually being dispersed.

**Expenditure**

The payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or for settling a loss.

**FTE (Full-Time Equivalent)**

See Full-Time Equivalent.

**Fiduciary Funds (Trust and Agency Funds)**

These funds account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Non-expendable Trust and Agency Funds, such as the McIntire Trust Fund.

**Financial Management Policies**

Financial policies adopted by the Board of County Supervisors in October 1994 and amended in January 2021, for the purpose of providing financial guidelines and goals that create a framework within which sound financial decisions may be made. These policies address the operating budget; capital budget and assets; debt; revenue; investment; accounting, auditing, and financial reporting; the use of fund balance or reserves; and grants.

**Fiscal Year**

A 12-month period designated as the operating year for accounting and budgetary purposes. The County's fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

**Full-Time Equivalent (FTE)**

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours worked per year (40 hours per week). For example, a part-time employee working 20 hours per week (1,040 hours per year) is the equivalent of 0.5 of a full-time employee, or 0.5 FTE. A full-time employee working 2,080 hours per year is 1.0 FTE.

**Fund**

A fiscal or accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Government funds include the General Fund, Special Revenue Funds, School Fund, School Special Revenue Funds, Debt Service Fund, and the Capital Projects Funds.

**Fund Balance**

Fund Balance refers to the amount of money or other resources in a fund at a specific point in time. It is the excess of the assets of a fund over its liabilities, revenues, and carryovers. It usually refers to the year-end balance.

**GAAP (Generally Accepted Accounting Principles)**

The uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures that define Generally Accepted Accounting Principles. Budgets for all funds are adopted on a basis consistent with these principles.

**GFOA**

Government Finance Officers Association

**General Fund**

This fund is used to account for all revenues and expenditures applicable to the operations of the County, except those transactions accounted for in other funds. This accounts for most traditional local government programs such as police, libraries, parks, human services, etc. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income.

**Goal**

A broad articulation of a better condition than the one that exists now; an end toward which effort is directed; a desired future state. Goals usually address long-term issues.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the County are financed. Governmental funds utilize the modified accrual basis of accounting where the measurement focus is on financial position and changes in financial position, rather than on net income determination.

**Grant**

A contribution by another entity or by one governmental unit to another. The contribution is usually made in support of a specified function, such as health care, housing, crime prevention, etc.

**HB 599**

Reference to a prior Virginia House of Delegates session bill number that proposed state funding allocations to communities and localities with police departments.

**Inter-governmental Aid**

Revenue from other governments, such as the State or Federal Government, in the form of grants, entitlements, shared revenue, or payments, in lieu of taxes.

**Key Performance Indicators**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Liabilities**

Obligations incurred in past or current transactions requiring present or future settlement.

**Licenses/Permits**

Licenses and permits are legal permission to engage in certain actions (a type of user's fee). Examples are building permits, and Business, Professional, and Occupational Licenses.

**Line Item**

An expenditure classification established to account and budget for approved appropriations.

**Local Match**

County funds or in-kind resources that are required to be expended simultaneously with state, federal, other locality or private sector funding, usually according to a minimum percentage or ratio.

**Long-Term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis of Accounting**

All government funds use the modified accrual basis of accounting under which revenues and related assets are recognized when measurable and available as current assets. Expenditures generally are recognized when the related goods and services are received, and the liability is incurred.

**Operating Expenditures**

The cost for personnel, materials, and equipment required by a department in order to function.

**Operating Revenue**

Funds that the government receives as income to pay for ongoing operations, including such items as taxes, fees from services, intergovernmental revenues, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance**

A bill, resolution, or other means by which appropriations are given legal effect. It is the method by which the appropriation of the annual budget is enacted into law by the Board of County Supervisors, per authority of state statutes.

**Organizational Area**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., administration, public safety, community development, etc.).

**“Pay-As-You-Go” Basis**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowed funds.

**Permits/Licenses**

Licenses and permits are legal permission to engage in certain actions (a type of user’s fee). Examples are building permits, and Business, Professional and Occupational Licenses.

**Personal Property**

A category of property other than real estate, identified for purposes of taxation, which include personally owned items, corporate property, and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers are not included.

**Planning District 10**

A regional grouping of cities and counties, which include the City of Charlottesville and the Counties of Albemarle, Fluvanna, Greene, Louisa, and Nelson.

**Proffers**

Contributions of land, capital improvement and funding from developers to address the demand for community services created by new development.

**Property Tax Rate**

The amount of tax stated in terms of a unit of the tax base expressed as dollars per \$100 of equalized assessed valuation.

**Real Property**

Real estate, including land and improvements (building, fencing, and paving) classified for purposes of assessment.

**Reserve**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark revenues for a specific future purpose.

**Resolution of Appropriation**

A legally binding document that delineates, by fund and department, all expenditures and revenues adopted by the Board of County Supervisors that are reflected in the adopted budget.

**Revenue**

Income generated by taxes, notes, bonds, investments, income, land rental, fees, user charges, and federal and state grants.

**Revenue Sharing (City of Charlottesville/Albemarle County)**

An agreement between the City of Charlottesville and the County – approved in a public referendum and effective since 1982 – wherein both contribute portions of their respective real property tax bases and revenues to a shared fund. The fund is distributed between the two annually based upon a set formula.

**Revenue Sharing Program (Transportation)**

A program sponsored by the Virginia Department of Transportation wherein localities can apply for state funding for transportation projects that must be matched by a local contribution.

**School Fund**

A governmental fund that reflects revenues and expenditures related to the operations of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs, transportation, etc. Service for long-term debt is included in the General Fund, not the School Fund.

**Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Special revenue funds include federal and state grant funds, the Vehicle Replacement Fund, and the Tourism Fund.

**Supplemental Appropriations**

Where requests with sufficient justification exist, special appropriations by the Board of County Supervisors may occur. Such appropriations reflect unanticipated emergency requirements subject to serious time constraints that a normal resource allocation mechanism cannot accommodate.

**Tax Base**

A part of the economy to which a tax is applied.

**Taxes**

Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Tax Rate**

The level of taxation stated in terms of either a dollar amount (i.e., \$0.854 per \$100 of assessed valuation) or a percentage of the value of the tax base (i.e., 5.0% sales tax).

**Ten Percent Unassigned Fund Balance**

The unassigned General Fund balance, plus the committed fund balance available for fiscal cash liquidity purposes, should be equal to no less than 10% of the County's total operating revenues, which includes the General Fund plus the School Fund. Funds in excess of the required unassigned fund balance may be considered to supplement "pay-as-you-go" capital expenditures in additions to the fund balance.

**Transfers**

Budget transfers provide the opportunity to shift already budgeted funds to another area. Transfers may occur throughout the course of the fiscal year as needed for an agency's operation. The Chief Financial Officer is authorized to transfer amounts between line items and between divisions within a department. Transfers between expenditure accounts in different departments are approved by the Board of Supervisors.

**Trust and Agency Funds (Fiduciary Funds)**

These funds account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organization, other governmental units, or other funds. These funds include Non-expendable Trust and Agency Funds such as the McIntire Trust Fund, etc.

**User's Fees/Licenses**

User's fees are charges for services such as parks, public property, and parking fees. The fee assures that only the people using a service pay for that service. Licenses and permits are also forms of user fees.

