



**County Executive's Recommended
FY 25 Budget
Work Session #4:**

**Capital Improvement Plan,
Debt Management,
& General Fund Continued**

March 25, 2024



FY 25 Budget Calendar

March

Work Sessions

- 25th Cont. CIP & if needed,
General Fund
- 27th Proposed Budget &
Tax Rates

April

Public Input

- 10th TBD Work Session
- 17th Public Hearing
- 24th Public Hearing

*Continuing Town halls,
March 25 – April 13*

May

- 1st Adoption &
Appropriation

Agenda

Capital Improvement Program (pgs. 263-294)
Debt Management (pgs. 297 – 304)

Break, if Board desires

Scenarios leading to March 27 Work Session

- Technical Updates
- Options for Board Consideration

BOS Direction to prepare for 3/27



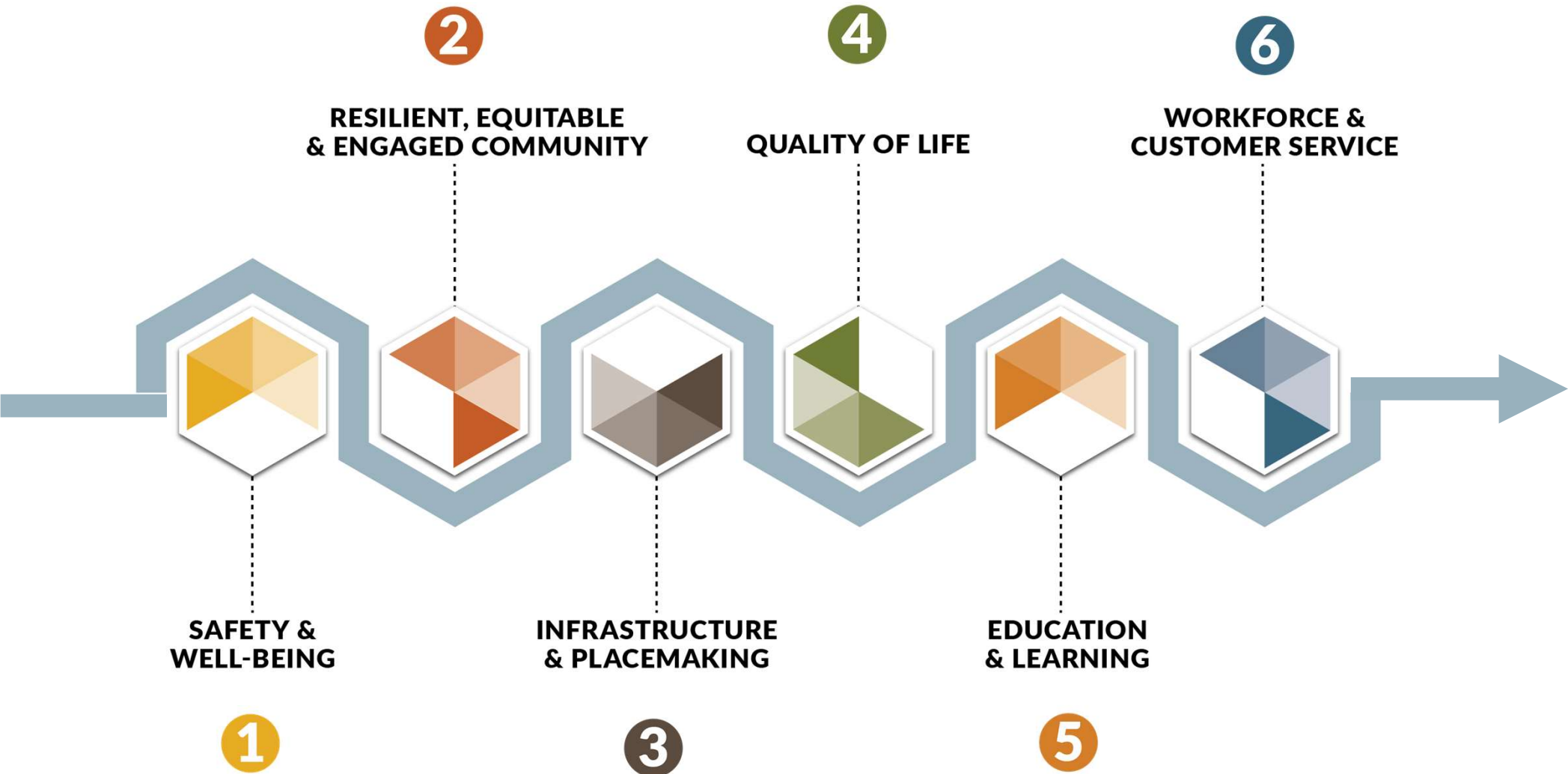
Capital Improvement Program (CIP)

Pages 263-294



FY 25 – 29 CIP Assumptions & Approach

1. Starting point is the balanced FY 24 – 28 Adopted CIP
2. Update financial assumptions
 - Such as project costs, interest rates for borrowing costs, project timing, CIP revenues
3. December 6 Joint meeting with School Board
4. To extent possible, include new projects guided by Strategic Plan



Capital Improvement Plan

County Government Summary

\$128.9 M

		25	26	27	28	29
Transportation Leveraging	Road, bike, pedestrian projects	✓	✓	✓	□	□
Parks & Fields	Open Biscuit Run + 2 fields; Towe fields rebuild; pocket park	✓	✓	✓	□	□
North. Convenience Ctr	Recycling infrastructure	✓	□	✓	□	□
County Offices Renovations	Workforce stabilization	✓	✓	✓	✓	□
Courts	Construction	✓	□	□	□	□
Central Library Renovation	JMRL request	□	□	✓	□	✓
Community Non-Profits	Bennett's Village playground	✓	□	□	□	□
Volunteer Stations	Earlysville, Seminole Trail	□	□	✓	□	□

Draft December 6 County Government CIP

1
SAFETY & WELL-BEING

2
RESILIENT, EQUITABLE &
ENGAGED COMMUNITY

3
INFRASTRUCTURE &
PLACEMAKING

4
QUALITY OF LIFE

5
EDUCATION &
LEARNING

6
WORKFORCE &
CUSTOMER SERVICE

Transportation

Northern
Convenience
Center

Biscuit Run

Darden Towe
Athletic Fields

Core Systems
Modernization

Workplace –
Facility
Renovations

Courts
Construction

Recommended County Government CIP

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Transportation

Northern Convenience Center

Central Library

Community Non-Profit Projects

Biscuit Run

Darden Towe Athletic Fields

Urban Pocket Park

Woolen Mills ADA Trailhead

Core Systems Modernization

Workplace – Facility Renovations

Courts Construction

Station 11 (Monticello) Renovations

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Courts Construction

FY 25: \$6.0 M

Expands court facilities to meet existing & projected capacity & security

Scope of work includes:

- New General District Courthouse at the Levy Site,
- Renovation of historical portion of Levy Opera House
- Renovation of current historic courthouse, currently housing Albemarle’s Circuit and General District courts



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE &
ENGAGED COMMUNITY

3

INFRASTRUCTURE &
PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION &
LEARNING

6

WORKFORCE &
CUSTOMER SERVICE

Transportation

FY 25, 26, 27:
Total \$30.0 M

Funding supports high priority
transportation projects and initiatives

Leverages state and federal funding

Projects included:

- US 250 Pantops Corridor
- Berkmar Extension to Airport Road
- Berkmar Shared Use Extension (Northern Section)
- Commonwealth and Dominion Drive
- Old Lynchburg Road Project
- Eastern Avenue



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Northern Convenience Center

FY 25, 27:
Total \$1.8 M

Development of a Northern Albemarle County Solid Waste Convenience Center.



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Central Library

FY 27, 29:
Total \$10.5 M

County's share of funding for the total renovation of Central Library



Funding contingent on:

- City of Charlottesville funding its required share
- Approval of MOU with the City pursuant to the regional library agreement,
- An expectation that the Jefferson Madison Regional Library will leverage sources of funding from community partners to assist in bringing this project to fruition.

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

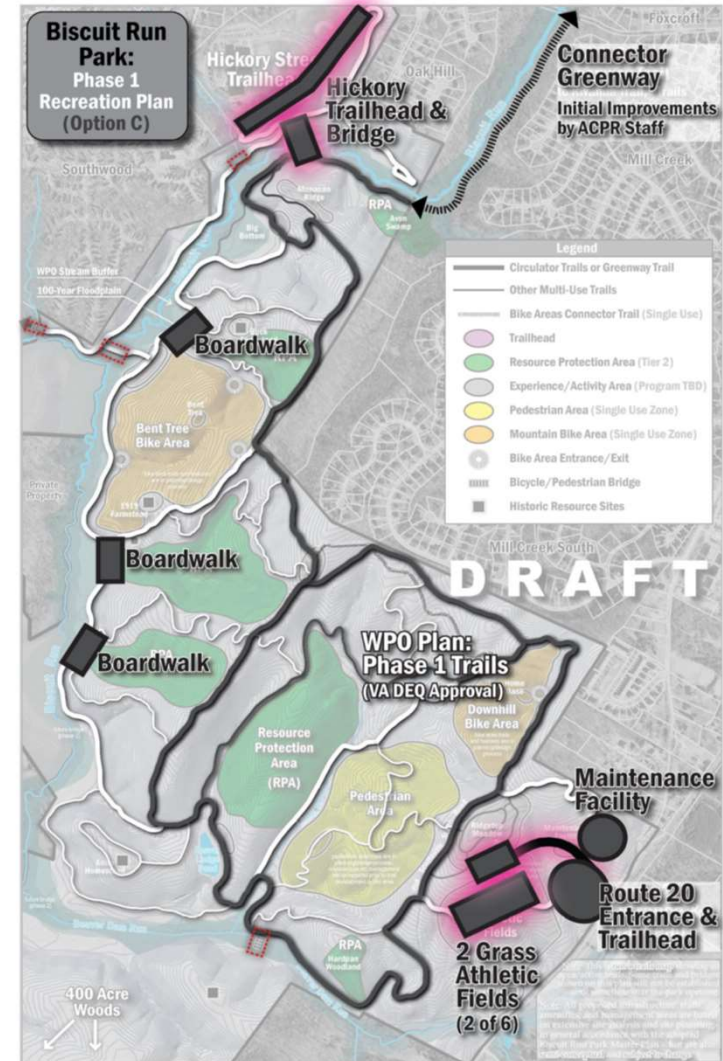
Biscuit Run

FY 25-26:
Total \$9.2 M

Continued implementation of Biscuit Run Park Master Plan

Elements include:

- Route 20 Entrance & Trailhead
- Phase 1 Trail Network
 - 3 Boardwalks
- Athletic Fields
- Hickory Street Pedestrian Bridge and trailhead
- Maintenance Facility



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

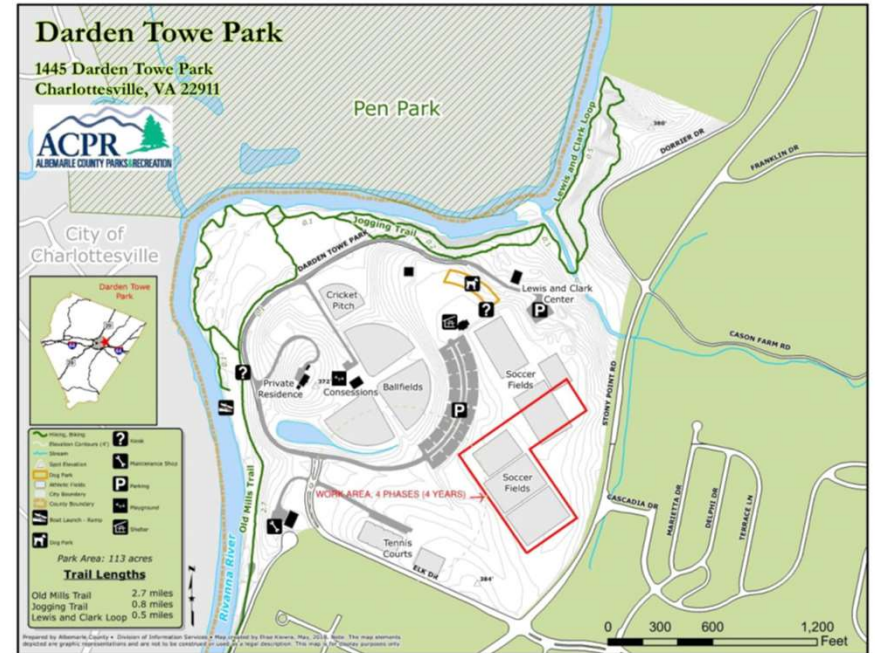
EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Darden Towe Athletic Fields
FY 25-27:
Total \$2.1 M

Phased rehabilitation of the Darden Towe Park athletic fields, rebuilding one the four fields each year between FY24 and FY27.



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Urban Pocket Park

FY 25-26:
Total \$1.65 M

Parks & Recreation Department still pursuing site identification and development plans for potential pocket park sites in the urban development areas using staff resources.

- \$150K in FY25 for Design
- \$1.5M in FY26 for Construction



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Woolen Mills ADA Trailhead

FY 25: \$635k

Supports the design and construction of improvements to the Woolen Mills trailhead to improve accessibility for disabled persons.



Station Renovations

FY 25: \$500k

Supports the renovation and maintenance of key areas in Albemarle County Fire Rescue Station 11 to account for additional staffing from a FEMA SAFER grant.



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Workplace – Facility Renovations

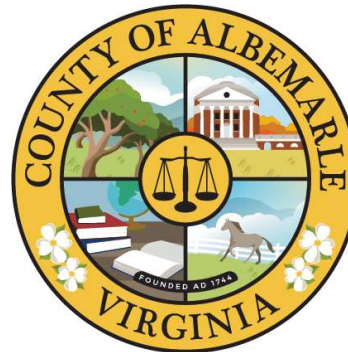
FY 25, 26, 27
Total \$3.6 M

Planning & construction of facility renovations for County Office buildings located on McIntire Rd and 5th Street Extended

Core Systems Modernization

FY 25, 26, 27, 28:
Total \$2.2 M

Provide community and employees contemporary, digital government solutions



1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE &
ENGAGED COMMUNITY

3

INFRASTRUCTURE &
PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION &
LEARNING

6

WORKFORCE &
CUSTOMER SERVICE

Community Non-Profit Capital Process Update Approved by Board, July 2023

Continuing expectations from the prior year's process:

1. Projects must meet the County's definition of a capital project
2. Prioritized projects will align with objectives in the FY 24-28 Strategic Plan.
3. Projects will be evaluated in the context of the total FY 25 - 29 Capital Improvement Plan.

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE &
ENGAGED COMMUNITY

3

INFRASTRUCTURE &
PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION &
LEARNING

6

WORKFORCE &
CUSTOMER SERVICE

Community Non-Profit Capital Process Update Approved by Board, July 2023

Approved added expectations from the prior year's process:

4. The project should leverage funding
5. The non-profit should have capacity to administratively manage the project
6. Projects have documentation that they are far enough along to provide confidence that it will succeed; request timeline should reflect that
7. Projects should increase services, not only maintain existing facilities
8. Projects from community non-profits where the County may have a long-standing obligation to continue to provide services if the entity did not exist will be prioritized over those where such as obligation does not exist

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

**Community Non-Profit:
Bennett's Village
FY 25: \$65k**

**Community Non-Profit:
Blue Ridge Area
Food Bank**

- To construct adaptive recreation amenities at Pen Park



UPDATE

Staff recommends removal from the Recommended CIP, project has identified sufficient other funding

1

SAFETY & WELL-BEING

2

RESILIENT, EQUITABLE & ENGAGED COMMUNITY

3

INFRASTRUCTURE & PLACEMAKING

4

QUALITY OF LIFE

5

EDUCATION & LEARNING

6

WORKFORCE & CUSTOMER SERVICE

Community Non-Profit:
Earlsville Volunteer
Fire Company

FY 27: \$800k

- Renovation to the facility, such as bunkrooms, bathrooms, lockers, and turnout gear storage

Community Non-Profit:
Seminole Trail Volunteer
Fire Company

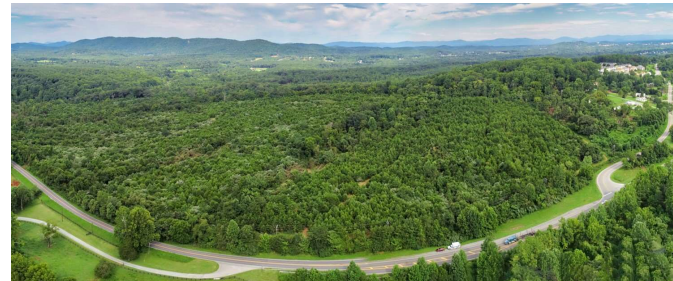
FY 27: \$230k

- Elevator and extension of apron from building



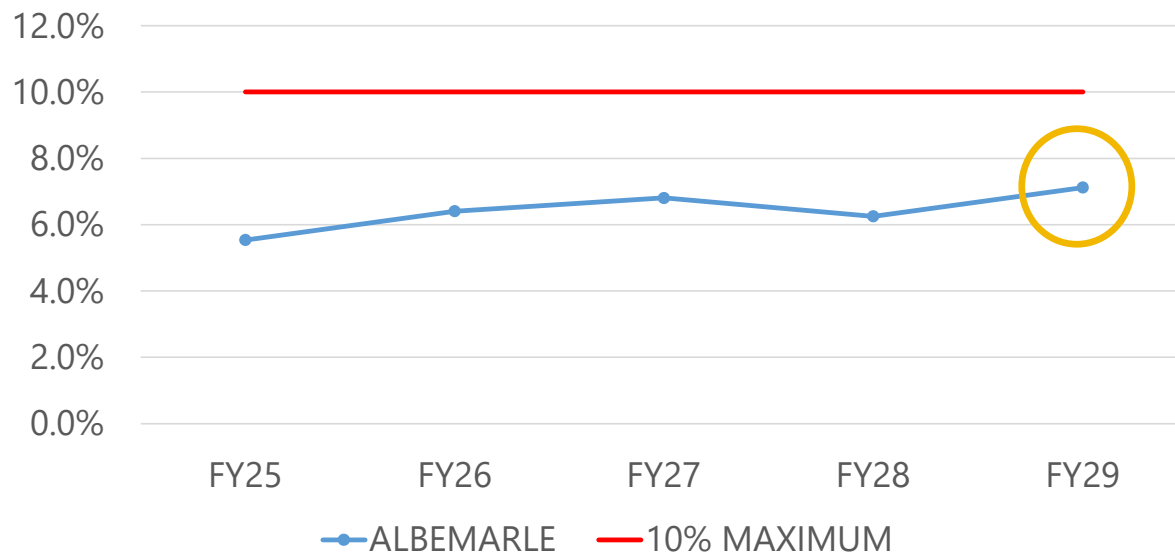
Debt Management

Pages 297-304



FY 25 – 29 CIP, Comparison to Financial Policies adopted Sept 2022

Debt Service as Percentage of General Fund and School Fund Revenues



- Additional County capacity to borrow, compared to FY 25-29 Recommended CIP:
 - 8% level = \$60 million
- Capacity not planned for as of today due to related funding required

What would be considered if projects can be added to the FY 25-29 CIP?

- Does the County have debt capacity?
 - Up to \$60 million at 8% level, as of today
- Does the County have the related funding needed?
 - 5% “pay as you go” funding portion of projects = \$3.0 M
 - Annual Debt Service, for each year of life of bond:
 - Lease Revenue: \$4.97 M
 - General Obligation \$4.87 M
 - Funding source: Future discussion in FY 25 budget process

Break, if Board desires

Scenarios leading to March 27 Work Session

- Technical Updates
- Options for Board Consideration
- Board Discussion
 - Desired outcome: Narrow options for Board consideration on March 27
 - Questions for consideration:
 - Does the Board have prioritized **expenditure changes** that a majority may support?
 - Does the Board have prioritized **funding source changes** that a majority may support?
 - What information, if any, does the Board need ahead of taking action to propose tax rates and a budget on March 27?

Technical Updates

General Fund	
Revenues	
Jaunt (One-time)	+ \$257,505
State Revenue - Compensation Board (ongoing)	+ \$114,295
Expenditures	
Rivanna Solid Waste Authority (ongoing)	+ \$100,268
Charlottesville Area Transit	+\$0
Parks and Rec. Unfunded Vacancy Modification (Maint. Worker vs. Trails Technician)	+\$0
Reserve for Contingencies	+\$257,505 one-time & +\$14,027 ongoing
Capital Fund	
Expenditures	
Community Capital: Blue Ridge Area Food Bank	- \$165,000
RSWA: Ivy Landfill Remediation	+ \$74,178
Balance for Future Programming	\$90,882

Options for Board Consideration: Summary

Expenditures

Fire Rescue: North Garden & Berkmar (1/2 Year)

FY 25: \$463,897 ongoing, \$201,025 one-time

FY 26: \$921,842 ongoing, \$0 one-time

HART Expansion (1/2 Year)

FY 25: \$135,715 ongoing, \$151,946 one-time

FY 26: \$275,541 ongoing, \$0 one-time

Sheriff's Office (per Deputy)

FY 25: \$103,614 ongoing, \$98,025 one-time

FY 26: \$105,414 ongoing, \$0 one-time

**Other items requested by
at least one Board member**

Funding Sources

**Capital Advancing Strategic Priorities Reserve,
balance of \$1.9 M**

One-time costs for any items added

Transient Occupancy Tax

\$0.9 M per 1%, shared revenue

Personal Property Tax

\$0.1 M per penny, shared revenue

Service Reductions

\$0.5 M

Real Estate Tax

\$2.9 M per penny, shared revenue

North Garden Staffing & Berkmar Ambulance

North Garden

- 7 FTE to provide 24/7 coverage
- Half year of funding in FY 25
- Partially funded through FEMA SAFER Grant for 3 years

Berkmar Ambulance

- 9 FTE to provide 24/7 coverage
- Half year of funding in FY 25
- *If not awarded the FEMA SAFER Grant, would reduce Berkmar to weekday daylight hours only & reallocate savings to North Garden*

	FY 25 (1/2 Year)	FY 26
One-time	\$201,025	\$0
Ongoing	\$739,308	\$1,496,691
Sub-total	\$940,333	\$1,496,691
FEMA SAFER Offset*	\$275,411	\$574,849
Total	\$664,922	\$921,842

Human Service Alternative Response Team (HART)

HART Expansion

- 3 FTEs (Human Services, Police, Fire Rescue) to provide second HARTS team
- Half year of funding in FY 25
- Provides improved coverage for Monday – Friday, 7:00 – 4:00
- Allows for expanded hours in evening & potentially weekend hours

	FY 25 (1/2 Year)	FY 26
One-time	\$151,946	\$0
Ongoing	\$151,937	\$307,984
Sub-total	\$303,883	\$307,984
State Revenue Offset*	\$16,221	\$32,443
Total	\$287,661	\$275,541

Sheriff – Temporary Detention Order Deputy

Temporary Detention Orders:

- New deputy position will be utilized for Temporary Detention Order transportation to and from mental health facilities.
- This position will also be expected to perform the other essential job functions of Sheriff Deputies.
- Original request was for 4.5 Deputies, below amounts represent cost per Deputy

	FY 25	FY 26
One-time	\$98,025	\$0
Ongoing	\$103,614	\$105,414
Total	\$201,639	\$105,414

Expenditure Summary

Includes:

- North Garden Staffing & Berkmar Ambulance
- HART Expansion
- Sheriff: Temporary Detention Orders

	FY 25	FY 26
One-time	\$450,996	\$0
Ongoing	\$994,859	\$1,892,014
Sub-total	\$1,445,855	\$1,892,014
Revenue Offset*	\$291,632	\$607,292
Total	\$1,154,222	\$1,284,722

Expenditures: Other Items

- Items requested by at least one Board member for further consideration, alphabetically:
 - General Fund
 - Emergency Assistance Funding
 - Habitat for Humanity of Greater Charlottesville
 - Human & Social Services staffing, beyond HARTS Team
 - Loaves and Fishes (Agency Budget Review Team process)
 - Police Department staffing
 - Virginia Cooperative Extension: 4-H Program
- Any other items from the document provided to the Board, “General Fund Requests not included in the FY 25 Recommended Budget”

Options for Board Consideration: Summary

Expenditures

Fire Rescue: North Garden & Berkmar (1/2 Year)

FY 25: \$463,897 ongoing, \$201,025 one-time

FY 26: \$921,842 ongoing, \$0 one-time

HART Expansion (1/2 Year)

FY 25: \$135,715 ongoing, \$151,946 one-time

FY 26: \$275,541 ongoing, \$0 one-time

Sheriff's Office (per Deputy)

FY 25: \$103,614 ongoing, \$98,025 one-time

FY 26: \$105,414 ongoing, \$0 one-time

**Other items requested by
at least one Board member**

Funding Sources

**Capital Advancing Strategic Priorities Reserve,
balance of \$1.9 M**

One-time costs for any items added

Transient Occupancy Tax

\$0.9 M per 1%, shared revenue

Personal Property Tax

\$0.1 M per penny, shared revenue

Service Reductions

\$0.5 M

Real Estate Tax

\$2.9 M per penny, shared revenue

Funding Options

Options for Board Consideration: Summary

Expenditures

Fire Rescue: North Garden & Berkmar (1/2 Year)

FY 25: \$463,897 ongoing, \$201,025 one-time

FY 26: \$921,842 ongoing, \$0 one-time

HART Expansion (1/2 Year)

FY 25: \$135,715 ongoing, \$151,946 one-time

FY 26: \$275,541 ongoing, \$0 one-time

Sheriff's Office (per Deputy)

FY 25: \$103,614 ongoing, \$98,025 one-time

FY 26: \$105,414 ongoing, \$0 one-time

**Other items requested by
at least one Board member**

Funding Sources

**Capital Advancing Strategic Priorities Reserve,
balance of \$1.9 M**

One-time costs for any items added

Transient Occupancy Tax

\$0.9 M per 1%, shared revenue

Personal Property Tax

\$0.1 M per penny, shared revenue

Service Reductions

\$0.5 M

Real Estate Tax

\$2.9 M per penny, shared revenue

Funding Options

Capital Advancing Strategic Priorities Reserve

- Budgeted in Capital, began in FY20, uses have included:
 - Southern Convenience Center Development
 - Reas Ford and Earlysville Road Intersection Improvements
 - Rio Road Corridor Study
 - Brookhill Proffered Site Study
 - TJPDC Safe Streets and Roads for All Grant Match
 - Lambs Lane Campus Study
- Not a required reserve by Financial Management Policies
 - *“Reserve to support potential Strategic Plan priority projects or to provide funding for other emerging organizational needs.”*
- Balance of \$1,893,705
- Recommended source for one-time costs

Funding Options

Transient Occupancy Tax (TOT)

If the rate is increased from 8% to 9%, effective 7/1/24 = +\$871,992

Category	Split	Revenue
Capital & Debt	10%	\$87,199
Public School Operations	54%	\$470,876
County Government Operations	36%	\$313,917

Funding Options

Personal Property Tax Revenue

- Rate applies to individual vehicles, motorcycles, boats, as well as business tangible personal property & machinery and tools
 - Calculated at the current rate of \$3.42 per \$100 of assessed value
 - Each penny on personal property tax rate = \$0.1 M
- CY 22: car values increased significantly; Board decreased rate by 86 cents from \$4.28 per \$100 valuation to \$3.42 per \$100 valuation
- CY 23: car values fell, rate remained at \$3.42 per \$100 valuation
- CY 24: values projected to further decrease, \$1.2 million from FY 24 Adopted

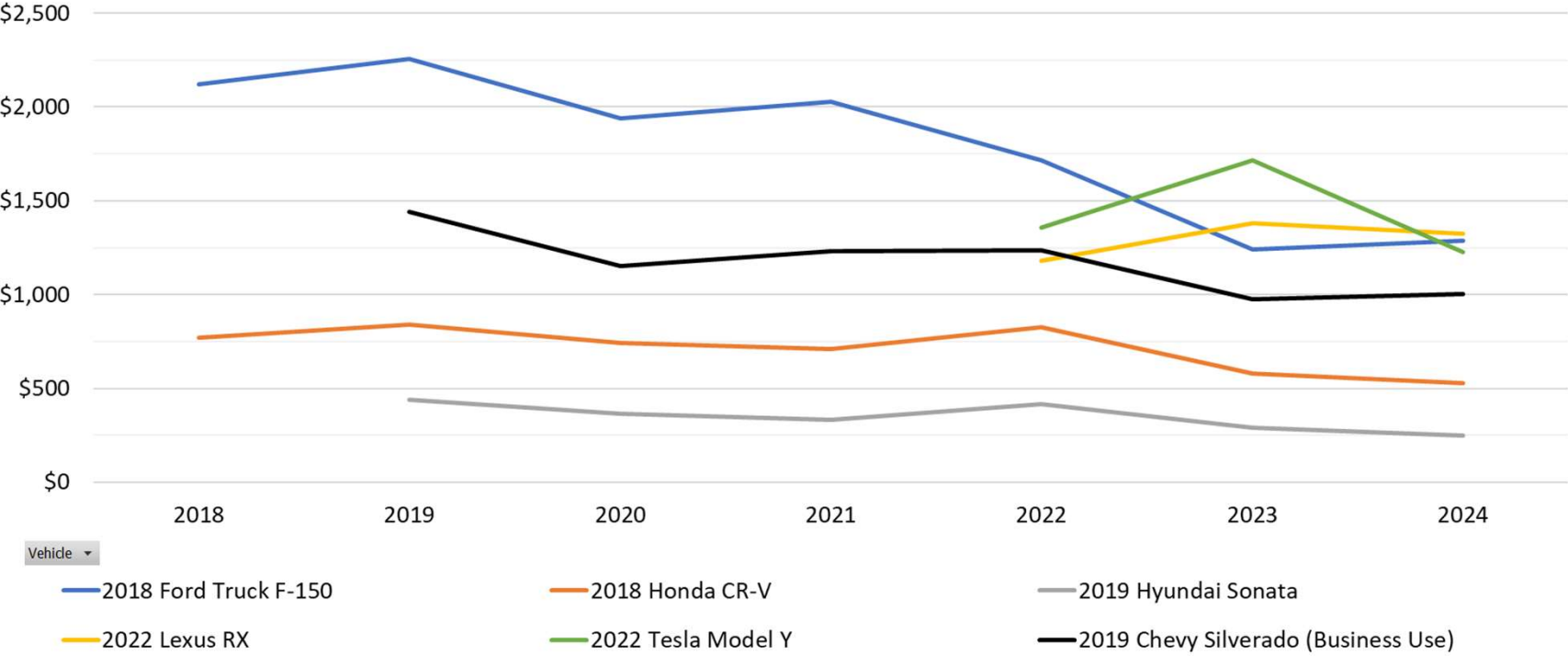
Funding Options

Personal Property and Machinery & Tools Tax Revenue

- If rate increases from \$3.42 to \$3.96, per \$100 assessed value, effective 1/1/24
 - FY 25 revenues would approximately equal previous peak, \$36.6 M in FY 22
 - 54-cent rate increase would generate +\$4,509,275

Category	Split	Revenue
Capital & Debt	10%	\$450,927
Public School Operations	54%	\$2,435,008
County Government Operations	36%	\$1,623,339

Sample Vehicle Personal Property Tax Bills, CY 2018 – 2024, assuming 2024 rate of \$3.96



Funding Options

Real Estate Tax

- FY 25: Each penny on the tax rate = +\$2,889,947

Category	Split	Revenue
Capital & Debt	10%	\$288,995
Public School Operations	54%	\$1,560,571
County Government Operations	36%	\$1,040,381

Revenue Summary

Sources	Total	Capital & Debt (10%)	Public School Operations (54%)	County Government Operations (36%)
Transient Occupancy Tax (TOT), 1% increase	\$871,992	\$87,199	\$470,876	\$313,917
TOT + 54 cent Personal Property & Machinery & Tools (PP & MT)	\$5,381,267	\$538,127	\$2,905,884	\$1,937,256
TOT, PP & MT + Service Reductions	\$5,881,267	\$538,127	\$2,905,884	\$2,437,256
TOT, PP & MT, Service Reductions, + 1 cent Real Estate	\$8,771,214	\$827,121	\$4,466,456	\$3,477,637

Options for Board Consideration: Summary

Expenditures

Fire Rescue: North Garden & Berkmar (1/2 Year)

FY 25: \$463,897 ongoing, \$201,025 one-time

FY 26: \$921,842 ongoing, \$0 one-time

HART Expansion (1/2 Year)

FY 25: \$135,715 ongoing, \$151,946 one-time

FY 26: \$275,541 ongoing, \$0 one-time

Sheriff's Office (per Deputy)

FY 25: \$103,614 ongoing, \$98,025 one-time

FY 26: \$105,414 ongoing, \$0 one-time

**Other items requested by
at least one Board member**

Funding Sources

**Capital Advancing Strategic Priorities Reserve,
balance of \$1.9 M**

One-time costs for any items added

Transient Occupancy Tax

\$0.9 M per 1%, shared revenue

Personal Property Tax

\$0.1 M per penny, shared revenue

Service Reductions

\$0.5 M

Real Estate Tax

\$2.9 M per penny, shared revenue

Scenarios leading to March 27 Work Session

- Board Discussion
 - Desired outcome: Narrow options for Board consideration on March 27
 - Questions for Board consideration:
 - Does the Board have a group of expenditure changes that a majority may support?
 - If not, what information does the Board need prior to/at March 27?
 - Does the Board have a preferred funding source option?
 - Or an order of options?
- Next Step: March 27 work session to propose tax rates & budget for public input



FY 25 Budget Calendar

March

Work Sessions

27th Proposed Budget &
Tax Rates

April

Public Input

10th TBD Work Session
17th Public Hearing
24th Public Hearing

Town halls March 14 – April 13

May

1st Adoption &
Appropriation