



Respond. Recover. Recalibrate.

**ALBEMARLE COUNTY FISCAL YEAR 2021
ADOPTED BUDGET**

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BUDGET MESSAGE

Respond Recover Recalibrate

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

Albemarle County, alongside localities across the nation, finds itself in uncharted territory. The rapid onset of COVID-19 and its immediate impacts to our public health and safety, delivery of essential services, and our broader economy is unlike anything we have experienced before. Our public safety staff are responding to an incident that is being measured in weeks and months, a marked difference from our typical incidents, which are measured in hours or days. Our organization has adapted our service delivery almost overnight – transitioning from primarily face-to-face interactions to nearly completely digital interactions.

The timing of COVID-19 in the midst of the annual budget development process means that, for the first time that any of the Executive and Management & Budget staff have experienced, a revised Fiscal Year (FY) 2021 Recommended Budget was submitted to the Board of Supervisors. A process that typically builds over several months was re-analyzed and rewritten in just weeks. The need for a revised recommended budget came because of the tangible downward shift in revenues that came with a national, state, and local economy reeling from social distancing and a prolonged “Stay At Home” order. While the depth, breadth, and duration of the economic impact is unknown, we estimate that General Fund revenues will fall by \$6.4 million, or 2.1% from FY 2020 – and down 7.2% from the prior FY 2021 revenue projections. The Board of Supervisors reviewed, revised, and adopted this budget on May 14, 2020.

This budget was built on five principles.

- Adherence to Albemarle County’s responsible financial policies
- Continue to respond to the essential service needs of our community
- Position our organization to lead recovery efforts
- Remain flexible and adaptable
- Maintain strategic reserves

This budget continues to support the work that must be done in our community and within the organization, while adjusting to a revenue outlook that requires difficult choices be made to balance. It has also been designed to be adaptable – while today there are many unknowns regarding the long-term impact that COVID-19 will have, we believe we will know much more in a few months time. Staff will monitor the budget monthly, and will provide quarterly updates to the Board of Supervisors with revised revenue projections and a recommended plan for how to further adjust the budget in order to responsibly respond.

The FY 2021 adopted combined capital and operating budget totals \$396,971,885. 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 2019, as adopted by the Board of Supervisors on April 15, 2020.

Fiscal Drivers

FY 2021 is anticipated to experience a decrease in local revenues due to the impact of COVID-19 on our community’s daily life. In FY 2021, Albemarle County is projected to see a modest increase in real estate (+\$1.7 million, an increase of 1.0% over the prior year). All other major revenue categories are expected to decrease, including local personal property (-\$0.77 million, a decrease of 2.6%); in business-driven sources (-\$1.23 million, a decrease of 7.6%); and in consumer-driven sources (-\$5.17 million, a decrease of 12.4%). Projected revenues are further impacted by expenditure increases in two key areas: Albemarle County’s contribution to our Virginia Retirement System obligations will increase by \$0.87 million, the Revenue Sharing payment to the City of Charlottesville will increase \$0.4 million, per the formula.

Guiding Framework

The FY 2021 Adopted Budget prepares our community to respond, recover, and recalibrate. During the first weeks of the COVID-19 incident response, the value of our public safety professionals in keeping our community informed, engaged, and safe could not be more clear. As early impacts of COVID-19 became understood, the need for our organization to lead a robust recovery that supports individuals, households, and local businesses came into focus. Balancing the budget ultimately led to difficult decisions on how to recalibrate the organization for the future.

Respond

Public safety is paramount and a global pandemic has reinforced the value that our Fire Rescue System and Police Department contribute to our community.

The FY 2021 Recommended Budget confronted two challenges facing the Fire Rescue system – a decline in volunteers at Crozet Volunteer Fire Department (CVFD) and in Advanced Life Support (ALS)-certified volunteers at Charlottesville-Albemarle Rescue Squad (CARS). Fire Rescue provided a recommendation to hire 12 positions to address the loss of ALS-coverage for Albemarle County from CARS and to reposition existing staff resources within the ACFR fire system by aligning personnel with call demand to address CVFD's needs. We heard clearly from the community that the re-engineering proposal was not tenable and during this COVID-19 incident, the community-based asset that fire and rescue stations serve in rural communities became apparent. The FY 2021 Revised Recommended and now Adopted Budget amends the re-engineering proposal with additional staff, supported in the near-term through a federal grant application, to support reliable daytime staffing for rural stations and support needs in Crozet and at Pantops.

This budget also retains funding for radio and mobile data computer replacements that our Police and Fire Rescue personnel rely on to keep them connected and in close communication throughout the community.

Recover

During a crisis, the community relies on government to provide essential services and to support emerging needs differently than when the economy is operating smoothly. The FY 2021 Adopted Budget positions our organization to lead the recovery in a way that supports the individuals, households, and businesses.

Many of the human services that our community relies upon are offered in partnership with local non-profits and agencies. This budget retains funding of \$3.0 million for existing partners to continue to offer services that support individuals and households. This budget also invests in language access for local government, a health worker position to serve a clinical space at the Yancey Community Center, and transit services from CAT and Jaunt. This budget also provides an additional \$20,000 in emergency utility assistance through Social Services.

This budget supports local business activity, such as funding for public-private partnerships, because this funding enables Albemarle County to generate public goods in partnership with private businesses, and furthers the success of recent projects, including the Southwood Redevelopment and Crozet New Town. Funding in FY 2020 to supplement the Economic Development Fund with \$250,000 also remains. Additional funding in the Office of Equity & Inclusion supports Minority Business Week programming, which provides awareness and tools for minority-owned businesses. The budget moves forward several large capital projects that invest in our community while supporting local businesses through construction and ancillary activity – including the Courts renovation and expansion design, expansions at Red Hill and Scottsville Elementary Schools, several sidewalk projects, school technology projects, and essential maintenance and/or replacement projects throughout Albemarle County.

Importantly, the essential functions of government, which support our residents and our businesses, will continue. Development sites will be inspected, prevention activities will occur, applications will be reviewed.

Recalibrate

To balance the budget, Albemarle County must recalibrate as an organization. Budget priorities recommended in February 2020 must be postponed, including salary increases and a \$15 minimum wage. Funding for ongoing business-process optimization work, that supports the organization to work differently, will be significantly reduced (by 50%, to \$250,000). Training and professional development funding will also be significantly reduced by \$384,000 or 39%. Capital outlay expenditures such as

equipment, furniture, and fleet replacement will be significantly reduced (\$1.2 million or 44%). These represent the ways in which the organization invests in and compensates our employees, who deliver the services to our community – these reductions and postponements will have an impact on our workforce.

Program reductions are part of the balancing strategy as well. Due to the unknown duration of the COVID-19 incident and social distancing measures, our Parks & Recreation Department is not planning to hold summer programs and activities, including summer camps and swimming beaches. This means that 114 temporary, seasonal workers that Albemarle County typically hires will not be.

The FY 2021 Adopted Budget plans for the equivalent of 35 staff positions to be frozen through attrition. While it is unknown now where the impact of the frozen positions will be felt, service levels will be effected as workload is absorbed by existing staff where team sizes are reduced and service demands are expected to remain steady or increase in many areas. An enhanced level of service approved to begin in FY 2020 will be reduced before it would take effect – the plan to lease space for in-person early voting will be re-engineered to be housed within existing space at the 5th Street County Office Building, although this budget continues to support an additional position to support the Registrar in delivering service around elections. This reduction is estimated to save \$610,000 in capital expense and eliminate \$225,000 in annual operating costs.

The FY 2021 Adopted Capital Budget decreases by \$30.8 million through the deferment of several projects in an effort to balance the need to preserve cash and minimize additional debt, while supporting the local economy through capital investment and address pressing infrastructure needs. For example, the planned Crozet Elementary addition will continue design but is not recommended for construction during FY 2021. Non-essential maintenance and replacement projects for County facilities, schools, and parks are recommended to be deferred as the five-year capital improvement plan is re-evaluated later this year.

In Closing

The FY 2021 Adopted Budget is designed to be responsive to the most current revenue projections for the coming fiscal year and to be adaptive as we continue to monitor and plan for the full impact that COVID-19 will have on our community. I am proud of the work that our organization has done to-date to support our response effort and I am confident that this revised budget will enable us to lead the recovery for the community. The overall impact to the organization and its ability to provide high-quality service will be challenging, as this pandemic has created challenges across the globe for individuals, households, businesses, and governments.

I want to thank the dedicated and hardworking staff for assisting me in developing this budget, which will position our community to respond, recover, and recalibrate in the face of COVID-19. I also want to thank the Board of Supervisors for modeling a level of commitment to serving our community that is unparalleled and serves to advance our community each day.

Respectfully submitted,

Jeffrey B. Richardson
County Executive



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 citizens. 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 Funding Request*** is the original request from the school system. This was presented to the School Board on January 23, 2020. 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 February 4, 2020.
- 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 19, 2020.
- The ***County Executive's Recommended Revised Budget*** contains summary information on the Total County Budget that includes projected revenue reductions and expenditure updates due to the COVID-19 Pandemic. The County Executive's Recommended Revised Budget will be presented to the Board of Supervisors on April 22, 2020.
- The ***Board of Supervisors' Adopted Budget*** is developed by the Board of Supervisors after a series of work sessions and public hearings. This document will reflect any changes made by the Board of Supervisors to the County Executive's Recommended Revised Budget and was adopted on May 14, 2020.
- The ***School Board's Adopted Budget*** is the final approved budget for the School Division and was adopted on May 14, 2020.

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.

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. The Office of Management and Budget can be contacted by calling (434) 872-4516 from 8:00 am – 5:00 pm Monday to Friday.

BUDGET CALENDAR

The County's budget schedule begins in the fall with initial data gathering for the updates for the County's Five-Year Financial Planning process. In October, the preliminary projection of revenues and general expenditure assumptions are utilized to update the County's Five-Year Financial Plan/Two-Year Fiscal Plan which is reviewed by the Board of Supervisors in November and December. The County, by policy, balances the first two years of the Plan. The Board's direction provided to staff during this time period provides guidance for the annual budget development process.

Also, during this time period, general government departments submit baseline budget analyses and requests to the Office of Management and Budget (OMB). In November, OMB staff meets with departments to clarify any questions on their baseline budget submissions.

This year, the recommended budget and the schedule has been revised due to the COVID-19 pandemic. The Board of Supervisors set the tax levy for the 2020 calendar year on April 15, 2020. The County Executive presented a revised Recommended FY 21 Budget to the Board on April 22, 2020. The Board held a work session on April 29, 2020, a public hearing on May 6, 2020, and a second work session on May 11. The Board adopted the Budget on May 14. The budget is legally enacted through passage of a Resolution of Appropriation prior to July 1, 2020 (the beginning of FY 21). This year, the Resolution of Appropriation was approved on June 3, 2020.

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 Director of Finance is authorized to transfer 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 functional areas: Administration; Judicial; Public Safety; Public Works; Health and Welfare; Parks, Recreation and Culture; and Community Development.

The **Administration** functional 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 Finance Department; 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 functional 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; building inspections division of Community Development; Emergency Communications (E-911), the Juvenile Detention Home, the Regional Jail, and funding for other local public safety-related agencies, such as the Charlottesville-Albemarle Society for the Prevention of Cruelty to Animals (CA-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** functional 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, services for the elderly, and funding for other local social benefits.

The **Parks, Recreation and Cultural** functional 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 functional area is **Community Development** which includes the following programs: Community Development Administration, Planning, Zoning, Engineering, and Economic Development. In addition, VPI Extension Service, Thomas Jefferson Soil and Water Conservation District, and community agencies such as the Charlottesville Area Transit (CAT), Jaunt, and Albemarle Housing Improvement Program (AHIP) fall under this functional 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:

1. 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 include 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.
- **Other School 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.

2. 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 HUD Family Self-Sufficiency 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 (CAFR) but are not included in the budget document.

3. 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 in FY 21 includes notations of transfers from the General Fund to several special revenue funds, such as the Bright Stars Fund and the Children's Services Act (CSA) Fund, as well as transfer from special revenue funds to the General Fund, such as the Housing Assistance Fund and Tourism Fund. 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 (CAFR), published separately by the Department of Finance and 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.

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.

FUNCTIONAL AREA/FUND RELATIONSHIP

	Administration	Judicial	Public Safety	Public Works	Education	Health & Welfare	Parks, Recreation, & Culture	Community Development	Non-Departmental
General Fund	X	X	X	X		X	X	X	X
School Fund					X				
Other School Funds					X				
Other Gen. Govt. Funds									
Computer Maintenance & Replacement Fund	X								
Albemarle Broadband Authority	X								
Yancey Strengthening Systems Grant	X					X	X		
Commonwealth Atty. Commission Fund		X							
Victim-Witness Grant			X						
Regional Firearms Training Center - Operations			X						
Regional Firearms Training Center - Capital			X						
Criminal Justice Grant			X						
Water Resources Fund				X					
Courthouse Maintenance Fund		X		X					
Old Crozet School Fund				X					
Vehicle Replacement Fund	X	X	X	X		X	X	X	
Bright Stars						X			
Children's Services Act						X			
MJ Health Grant						X			
Housing Assistance						X			
General Fund School Reserve Fund					X				
Visitor's Bureau							X		
Towe Park							X		
Tourism Fund							X		
Proffer Funds					X			X	
Economic Development Authority								X	
Economic Development Fund								X	
Housing Fund								X	
Debt Service Funds									X
Capital Improvement Funds	X	X	X	X	X	X	X	X	

FINANCIAL MANAGEMENT POLICIES

STATEMENT OF PURPOSE

The County of Albemarle has a responsibility to its citizens to account for public funds, to manage its finances wisely, and to allocate its resources efficiently and effectively 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 maintain an updated fiscal impact model to assess the impact of new development on the future costs of associated County services.

The County will develop and annually update a two (2) year balanced Fiscal Plan and a long range (five-year) Financial Plan. The Financial Plan will include a review of revenue trends and expenditures from the preceding three (3) 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 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 relief for the elderly and disabled, tax refunds 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. 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 at the department level. 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 April 30 and will appropriate the budget no later than the first Board meeting in June.

FINANCIAL REPORTING POLICY

The County will provide the Board of Supervisors with quarterly General Fund and School Fund financial reports to include budget-to-actual comparisons, with explanations of General Fund variances that are equal to or greater than 2% and \$200,000 in each major revenue and expenditure category; quarterly reports on investments held; quarterly revised General Fund revenue projections reports, quarterly reports of transfers authorized by the County Executive; and a quarterly economic indicators report. The audited Comprehensive Annual Financial Report (CAFR) will be provided to the Board of Supervisors annually before December 31.

CAPITAL BUDGET POLICIES

The County will approve a multi-year capital budget in accordance with an approved Capital Improvements Program. All unspent and unencumbered appropriations allocated for capital projects shall be re-appropriated for completion of the projects. Upon completion of a capital project, the County Executive is authorized to close out the project and transfer any unencumbered unexpended residual funds to the Capital Improvement Fund fund balance.

The Board of Supervisors will accept recommendations from the Planning Commission for the five-year Capital Improvements Program that are consistent with identified needs in the adopted Comprehensive Plan and Capital Facilities Plan.

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 a significant portion of capital improvements on a cash basis. 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 the unassigned capital project fund. Any transfer of remaining funds from one project 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.

ASSET MAINTENANCE, REPLACEMENT, AND ENHANCEMENT POLICIES

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 intends 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.

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 insure 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 uncollected current property taxes should not exceed 4%, 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.

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.

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 Finance Department Investment Policy 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 insure maximum cash availability and investment potential.

The Director of Finance 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 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 Director of Finance, 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.

DEBT POLICIES

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

The County will manage its financial resources in a way that prevents borrowing to meet working capital needs.

The County will confine long-term borrowing and capital leases to capital improvements or projects that cannot be financed by current revenues.

To the extent feasible, any year that the debt service payment falls below its current level, those savings will be used to finance 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 underlying debt 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:

- Net debt 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 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.

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

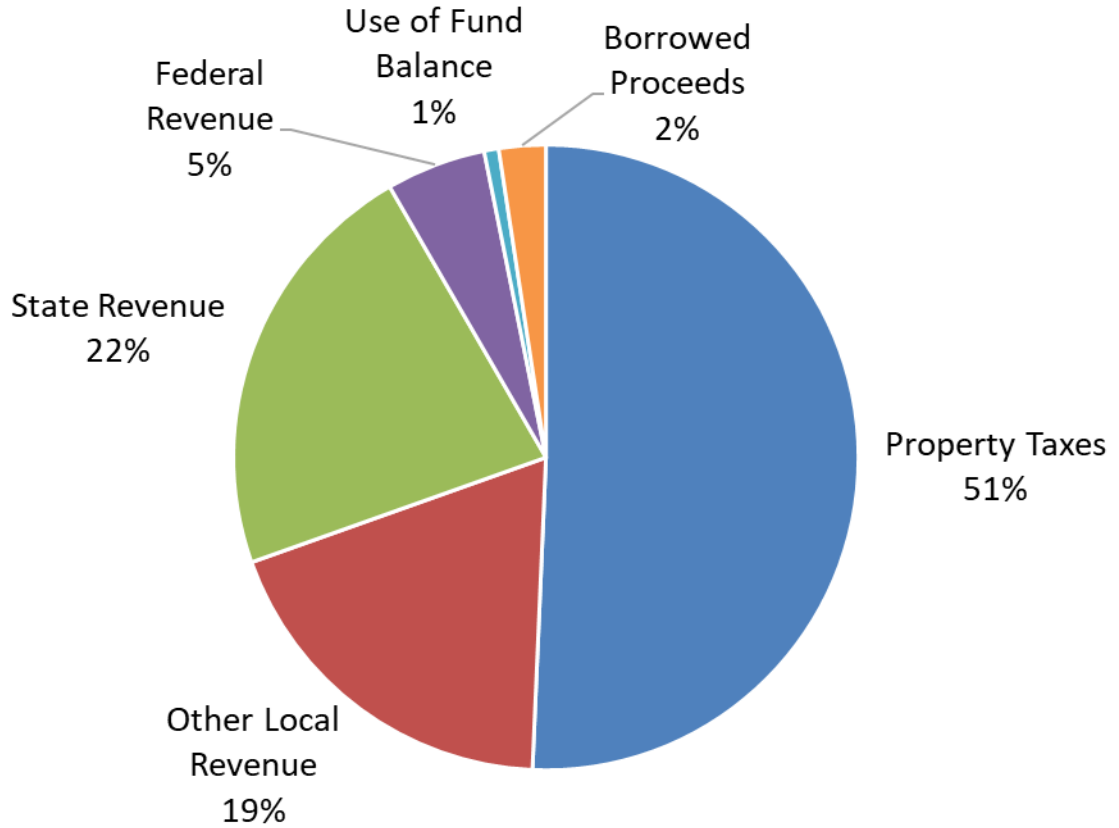
The County shall seek to obtain grants that are consistent with County priorities. The County will review and update the Grants Administrative Policy on a regular basis, and departments shall follow the procedures contained therein.

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



TOTAL COUNTY REVENUES

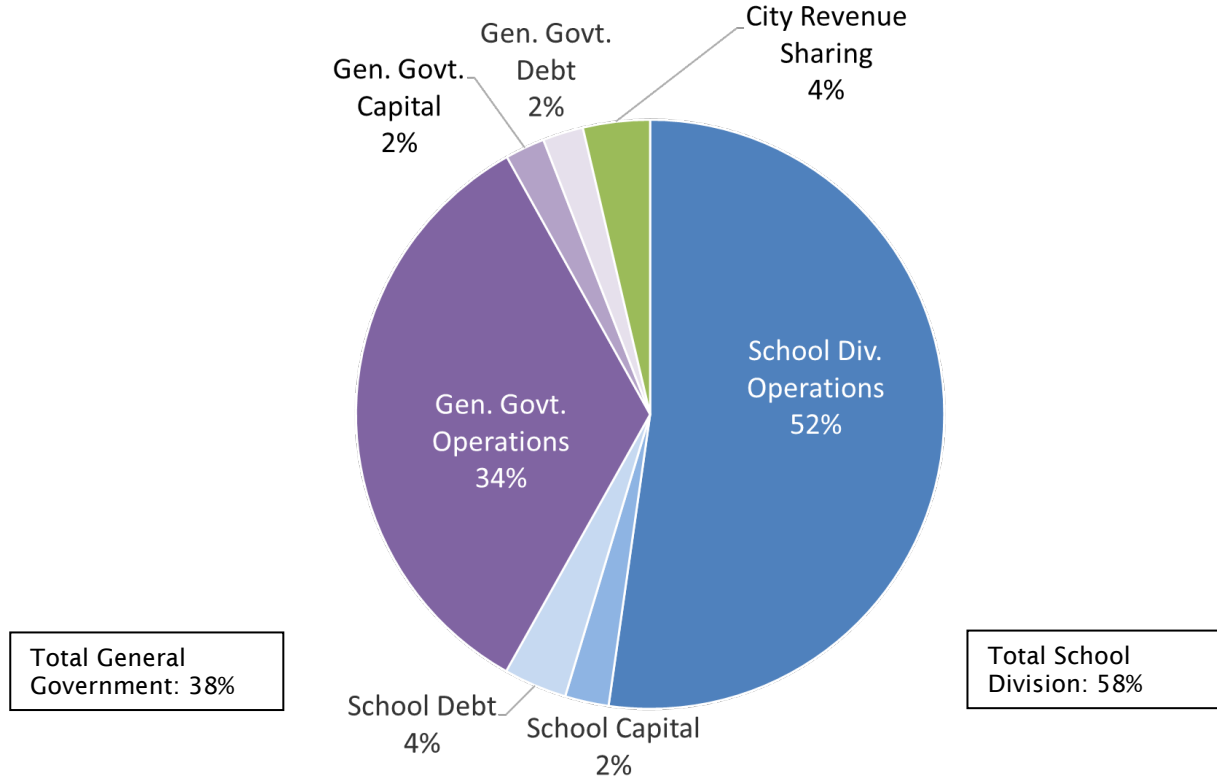
FY 21 Adopted Revenues
\$396,971,885



	FY 19 ACTUAL	FY 20 ADOPTED	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Property Taxes	\$195,682,664	\$201,202,709	\$211,241,178	\$200,997,702	\$200,997,702	(\$205,007)	-0.1%
Other Local Revenue	82,217,902	86,564,571	87,969,683	74,777,852	73,699,487	(\$12,865,084)	-14.9%
State Revenue	85,057,754	85,181,793	93,235,706	88,443,076	87,453,201	\$2,271,408	2.7%
Federal Revenue	19,334,826	19,304,956	20,517,416	20,473,493	21,741,686	\$2,436,730	12.6%
Use of Fund Balance	0	10,526,859	54,200	3,010,195	3,479,285	(\$7,047,574)	-66.9%
Borrowed Proceeds	2,824	54,241,733	38,003,329	9,600,524	9,600,524	(\$44,641,209)	-82.3%
TOTAL, ALL FUNDS	\$382,295,970	\$457,022,621	\$451,021,512	\$397,302,842	\$396,971,885	(\$60,050,736)	-13.1%

TOTAL COUNTY EXPENDITURES

**FY 21 Adopted Expenditures
\$396,971,885**



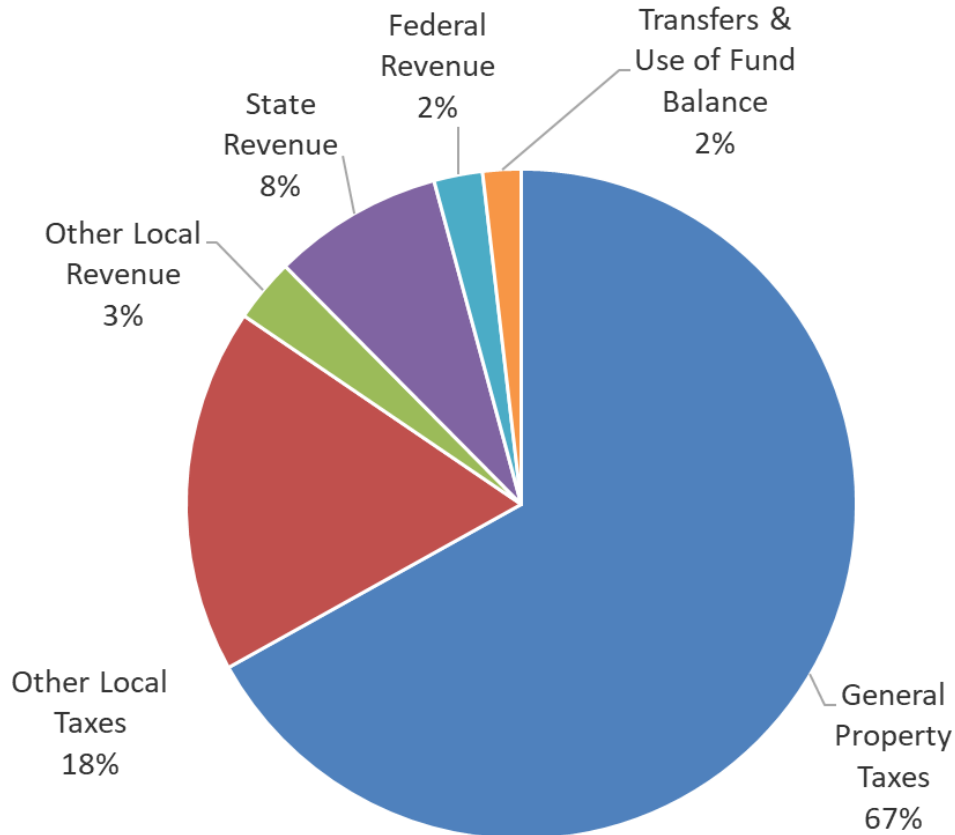
	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 PROJECTED	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
EXPENDITURES								
General Govt Operations	\$104,731,796	\$116,037,707	\$116,820,897	\$129,750,068	\$114,236,402	\$114,264,931	(\$1,772,776)	-1.5%
Other Gen Govt Funds	19,836,908	20,779,691	31,073,413	20,808,863	19,664,539	19,664,539	(\$1,115,152)	-5.4%
General Govt Debt Service	9,202,658	10,060,730	9,236,873	8,850,697	8,850,697	8,850,697	(\$1,210,033)	-12.0%
Subtotal, Gen Govt	133,771,363	146,878,128	157,131,183	159,409,628	142,751,638	142,780,167	(\$4,097,961)	-2.8%
School Div Operations	180,355,449	191,156,254	191,156,254	205,157,387	190,774,819	190,193,656	(\$962,598)	-0.5%
School Special Revenue	10,757,328	19,927,935	20,213,436	16,878,415	17,210,915	17,432,592	(\$2,495,343)	-12.5%
School Debt Service	14,798,966	16,482,124	14,207,211	13,788,312	13,788,312	13,788,312	(\$2,693,812)	-16.3%
Subtotal, Schools	205,911,743	227,566,313	225,576,901	235,824,114	221,774,046	221,414,560	(\$6,151,753)	-2.7%
SUBTOTAL - OPERATING	\$339,683,106	\$374,444,441	\$382,708,083	\$395,233,742	\$364,525,684	\$364,194,727	(\$10,249,714)	-2.7%
General Government Capital	11,284,138	25,899,573	73,288,050	15,862,768	8,650,845	8,650,845	(\$17,248,728)	-66.6%
School Division Capital	25,959,506	42,479,000	73,179,659	33,122,000	9,537,000	9,537,000	(\$32,942,000)	-77.5%
SUBTOTAL - CAPITAL	\$37,243,645	\$68,378,573	\$146,467,709	\$48,984,768	\$18,187,845	\$18,187,845	(\$50,190,728)	-73.4%
Revenue Sharing	15,696,360	14,199,607	14,199,607	14,589,313	14,589,313	14,589,313	\$389,706	2.7%
TOTAL - ALL FUNDS	\$392,623,111	\$457,022,621	\$543,375,399	\$458,807,823	\$397,302,842	\$396,971,885	(\$60,050,736)	-13.1%

NOTES:

- Totals are net of transfers.

GENERAL FUND REVENUES

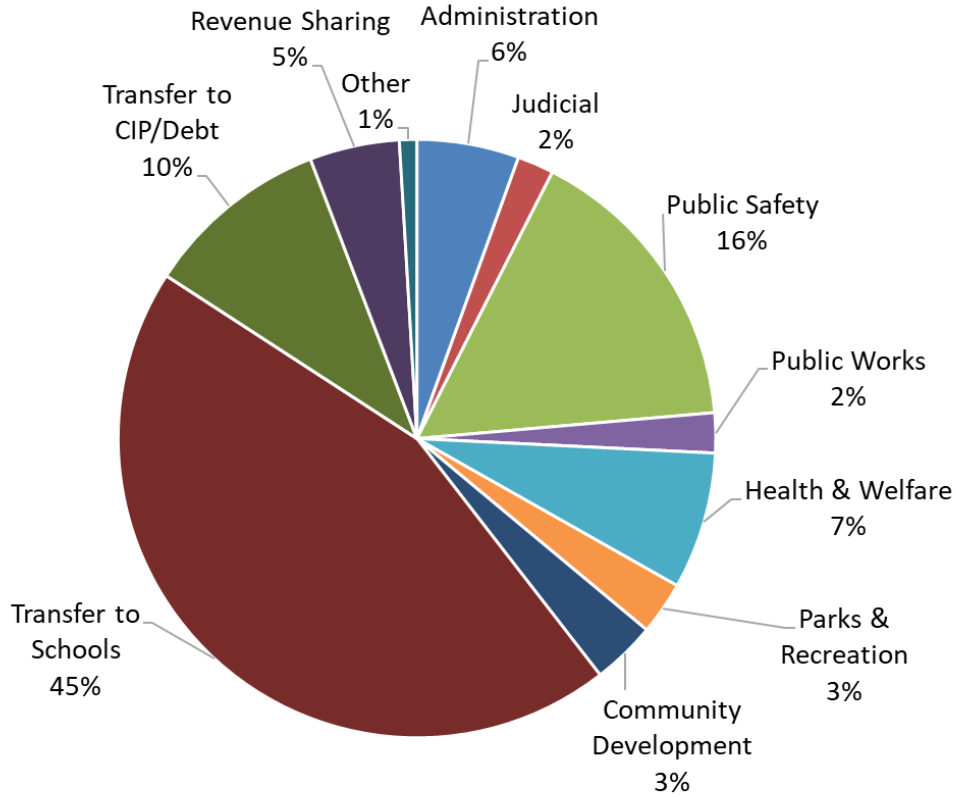
FY 21 Adopted Revenues
\$300,394,251



	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 PROJECTED	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
REVENUES								
Local Revenue								
Gen. Property Taxes	\$195,682,664	\$201,202,709	\$199,186,296	\$211,241,178	\$200,997,702	\$200,997,702	(\$205,007)	-0.1%
Other Local Taxes	56,861,345	59,659,490	56,590,890	61,613,016	52,850,529	52,850,529	(\$6,808,961)	-11.4%
Other Local Revenue	9,457,515	9,276,538	8,947,342	9,631,192	9,190,425	9,190,425	(\$86,113)	-0.9%
SUBTOTAL	\$262,001,524	\$270,138,737	\$264,724,528	\$282,485,386	\$263,038,656	\$263,038,656	(\$7,100,081)	-2.6%
State Revenue	24,624,053	25,092,472	24,733,359	25,529,843	24,753,797	24,753,797	(\$338,675)	-1.3%
Federal Revenue	7,123,574	6,505,383	6,679,830	7,085,579	7,041,656	7,041,656	\$536,273	8.2%
Transfers	3,678,303	3,429,062	2,911,230	4,256,126	3,120,169	3,120,169	(\$308,893)	-9.0%
Use of Fund Balance	0	1,621,033	0	2,196,272	2,439,973	2,439,973	\$818,940	50.5%
SUBTOTAL	\$35,425,929	\$36,647,950	\$34,324,419	\$39,067,820	\$37,355,595	\$37,355,595	\$707,645	1.9%
TOTAL GENERAL FUND	\$297,427,453	\$306,786,687	\$299,048,948	\$321,553,206	\$300,394,251	\$300,394,251	(\$6,392,436)	-2.1%

GENERAL FUND EXPENDITURES

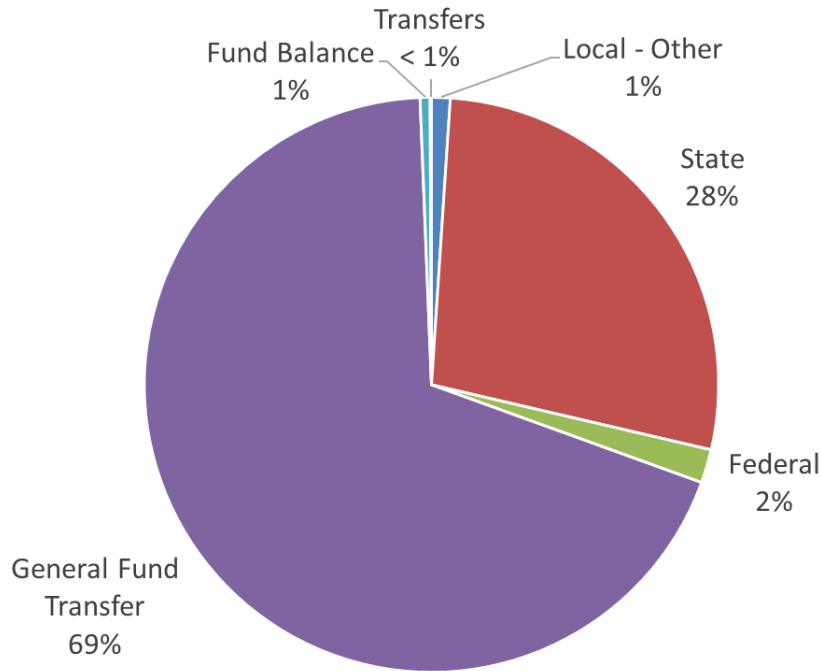
FY 21 Adopted Expenditures
\$300,394,251



	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 PROJECTED	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
EXPENDITURES								
Administration	\$14,741,104	\$16,787,788	\$17,211,708	\$18,672,864	\$16,618,258	\$16,589,729	(\$198,059)	-1.2%
Judicial	5,328,534	5,904,732	5,812,388	6,387,745	5,843,596	5,917,819	\$13,087	0.2%
Public Safety	44,187,229	48,055,493	48,344,071	54,177,167	48,427,583	48,427,583	\$372,090	0.8%
Public Works	5,722,826	6,444,941	6,220,021	7,527,361	6,495,065	6,495,065	\$50,124	0.8%
Health & Welfare	20,599,182	22,003,379	21,675,959	23,783,859	22,247,057	22,247,057	\$243,678	1.1%
Parks, Recreation & Culture	8,562,106	9,146,376	9,063,462	9,930,497	8,578,283	8,578,283	(\$568,093)	-6.2%
Community Development	13,209,314	10,697,465	10,912,759	12,463,798	10,705,044	10,384,548	(\$312,917)	-2.9%
SUBTOTAL	\$112,350,295	\$119,040,174	\$119,240,368	\$132,943,291	\$118,914,886	\$118,640,084	(\$400,090)	-0.3%
Revenue Sharing	\$15,696,360	\$14,199,607	\$14,199,607	\$14,589,313	\$14,589,313	\$14,589,313	\$389,706	2.7%
Transfer to Schools	131,312,821	138,200,512	135,564,024	144,184,871	134,184,078	134,184,078	(\$4,016,434)	-2.9%
Ongoing Transfer to Capital/Debt Service	27,916,407	31,032,485	30,454,048	32,416,954	30,142,066	30,142,066	(\$890,419)	-2.9%
One-Time Transfer to Capital/Debt Service	3,586,464	186,575	887,455	0	0	0	(\$186,575)	-100.0%
Other Uses of Funds	4,439,224	4,127,334	3,555,602	5,009,368	2,563,908	2,838,710	(\$1,288,624)	-31.2%
SUBTOTAL	\$182,951,276	\$187,746,513	\$184,660,737	\$196,200,506	\$181,479,365	\$181,754,167	(\$5,992,346)	-3.2%
TOTAL GENERAL FUND	\$295,301,572	\$306,786,687	\$303,901,104	\$329,143,797	\$300,394,251	\$300,394,251	(\$6,392,436)	-2.1%

SCHOOL FUND REVENUES

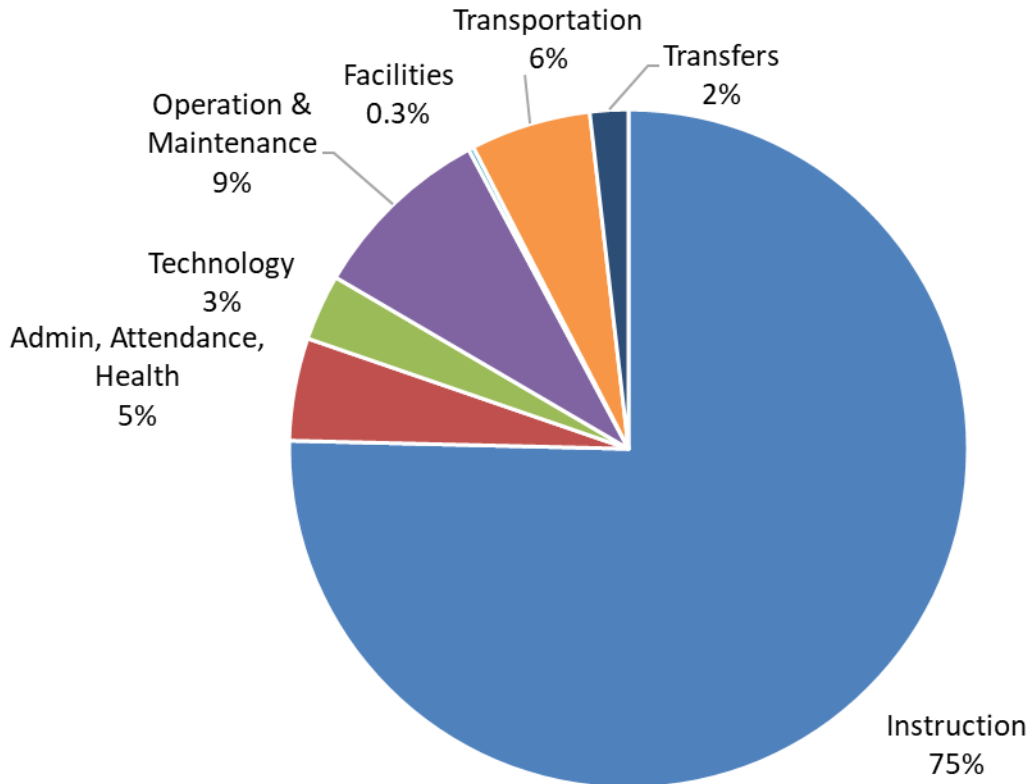
FY 21 Adopted Revenues
\$193,741,120



	FY 19 ACTUAL	FY 20 ADOPTED	FY 21 ANTICIPATED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
SCHOOL FUNDS							
Local - Other	\$2,407,726	\$2,115,867	\$2,115,551	\$2,044,935	\$2,046,896	(\$68,971)	-3.3%
State	48,482,073	50,528,580	57,777,769	53,761,185	52,771,310	\$2,242,730	4.4%
Federal	3,033,921	2,999,523	3,682,761	3,682,761	3,682,761	\$683,238	22.8%
General Fund Transfer	131,312,821	138,200,512	144,184,871	134,184,078	134,184,078	(\$4,016,434)	-2.9%
Fund Balance	0	1,184,123	1,060,000	1,090,000	1,028,600	(\$155,523)	-13.1%
Transfers	427,475	450,000	479,487	146,987	27,475	(\$422,525)	-93.9%
TOTAL SCHOOL FUNDS	\$185,664,016	\$195,478,605	\$209,300,439	\$194,909,946	\$193,741,120	(\$1,737,485)	-0.9%

SCHOOL FUND EXPENDITURES

FY 21 Adopted Expenditures
\$193,741,120



	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 REVISED	FY 21 REQUEST	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
SCHOOL FUNDS							
Instruction	\$137,528,985	\$145,774,509	\$145,774,509	\$157,740,217	\$146,049,027	\$274,518	0.2%
Admin, Attendance, Health	8,209,531	9,575,211	9,575,211	10,067,378	9,474,546	(\$100,665)	-1.1%
Technology	5,355,682	6,392,146	6,392,146	6,459,495	6,116,569	(\$275,577)	-4.3%
Building Services	16,656,862	17,330,348	17,330,348	17,970,690	16,974,868	(\$355,480)	-2.1%
Facilities	992,167	529,642	529,642	526,642	477,142	(\$52,500)	-9.9%
Transportation	11,612,222	11,554,398	11,554,398	12,392,965	11,101,504	(\$452,894)	-3.9%
Transfers	5,122,672	4,322,351	4,322,351	4,143,052	3,547,464	(\$774,887)	-17.9%
TOTAL SCHOOL FUNDS	\$185,478,122	\$195,478,605	\$195,478,605	\$209,300,439	\$193,741,120	(\$1,737,485)	-0.9%

CAPITAL BUDGET REVENUES

Capital Budget Revenues <i>(net of transfers)</i>	FY 21
Planned Borrowed Proceeds	\$ 9,600,524
General Fund Transfer	\$ 8,107,112
Local Revenue	\$ 250,000
State Revenue	\$ 960,000
Transfers	\$ 30,776
Proffer Revenue	\$ -
Use of Fund Balance **	\$ (707,502)
Total CIP Revenues	\$ 18,240,910

** This year, \$708k is being added to fund balance to support future projects in the CIP. Use of Fund Balance for the FY 21 Capital Budget refers to the use of CIP Funds' fund balances.

CAPITAL BUDGET EXPENDITURES

Capital Budget Expenditures <i>(net of transfers)</i>	FY 21
Judicial	\$ -
Public Safety	\$ 3,251,015
Public Works	\$ 1,873,071
Community Development	\$ 1,000,000
Health & Welfare	\$ 500,000
Parks, Recreation, & Culture	\$ 82,500
Technology & GIS	\$ 476,633
ACE	\$ -
Other	\$ 1,520,691
Water Resources	\$ -
School Division	\$ 9,537,000
Total CIP Expenditures	\$ 18,240,910

Efficiencies and Organizational Improvement Highlights

Albemarle County has always honored its role as stewards of the public trust by managing its resources respectfully and responsibly. In this section, we have highlighted many efficiency improvement efforts that were undertaken or underway prior to the COVID-19 pandemic.

These highlights are organized into the following categories:

Process Improvement: Albemarle County is constantly looking for the best ways to get work done. The County’s Business Operating Principles guide the operating processes of the organization and encourage innovation, teamwork, and optimization to maximize output and quality of work.

Customer Service: Albemarle County approaches customer service with its Public Service Covenant: We will provide every customer with an experience that is professional, empathetic, and responsive.

Fiscal Responsibility: Albemarle County is committed to ensuring that the tax dollars of its residents are spent in the most responsible way. Public funds should be used to provide the community with the best services possible.

Maximizing Employee Time: Albemarle County emphasizes proper management of time and endorses systems that can maximize an employee’s time and productivity while at work.

Energy Efficiency: Albemarle County strives to be a leader in climate action with energy efficiency gains to decrease our carbon footprint and use resources efficiently.

Staff’s experience to respond and reposition the County to meet the challenges of the rapid onset of the COVID-19 pandemic will lead to more permanent cross-departmental focused efficiencies and longer term solutions in the coming months.



Process Improvements:

Our Business Operating Principles guide our commitment to improving our processes and maximizing our organizational alignment.

The Role of the Project Management Office

In 2018, Albemarle County announced the creation of the Project Management Office (PMO). The PMO was tasked with optimizing Albemarle County’s internal operations in order to transform customer experiences both internally and externally by:

- Providing formal and repeatable project management processes for the planning, execution, and control of project work across the organization;
- Coaching process owners and project managers; and,
- Supporting projects through their full lifecycle from concept development, initiation, planning, implementation, and finally to delivery.

The PMO facilitates a culture of improvement, stewardship, and collaboration across departments within Albemarle County. The PMO partners with process leaders across departments on a multiple of cross-functional efforts to continue to improve and advance programs within the County.



Additional Examples

- The County has developed an Enterprise Architecture Council (EAC) that evaluates technology related efforts throughout the County.
- The Facilities and Environmental Services Department has created a database to improve the reporting and tracking of their capital improvement projects that enhances the ability of project manager’s, administrative staff, and management to monitor progress.
- The Albemarle County Police Department (ACPD) consolidated budget codes being used for vehicle maintenance and equipment which streamlined the purchasing and payment process.
- The Parks and Recreation Department improved the process of receipt recovery by creating a streamlined system to deposit receipts for bill pay.
- The Community Development Department reorganized the plan review process and implemented a set process to track review times of each division.
- The Finance Department’s Real Estate Division has implanted digital sketches into their reassessment process, adding accuracy to the determination of buildings’ square footage and creating a database for future use.
- The Finance Department has updated the purchasing card approval process to an electronic format, which will result in improved efficiencies for card holders.
- The Department of Social Services is actively working towards achieving jurisdiction-wide status with the Virginia Department of Social Services, which will improve their recruitment and hiring processes. They are also seeking ways to automate their front desk functions and phone trees to improve efficiency.

- The Information Technology Department reduced its Azure Cloud Infrastructure expenditure spend rate.
- The Facilities and Environmental Services Department has made significant progress toward paperless process implementation, including scanning and digitally tagging existing paper files.
- Communications and Public Engagement migrated all of the County’s press releases onto a digital platform to ensure consistent media contacts and to track analytics.
- The Finance Department’s Real Estate Office has organized groups of properties with similar characteristics into larger groupings to improve efficiencies and the quality of work in the assessment process.

Customer Service Improvements:

Albemarle County approaches customer service with its Public Service Covenant: *We will provide every customer with an experience that is professional, empathetic, and responsive.*



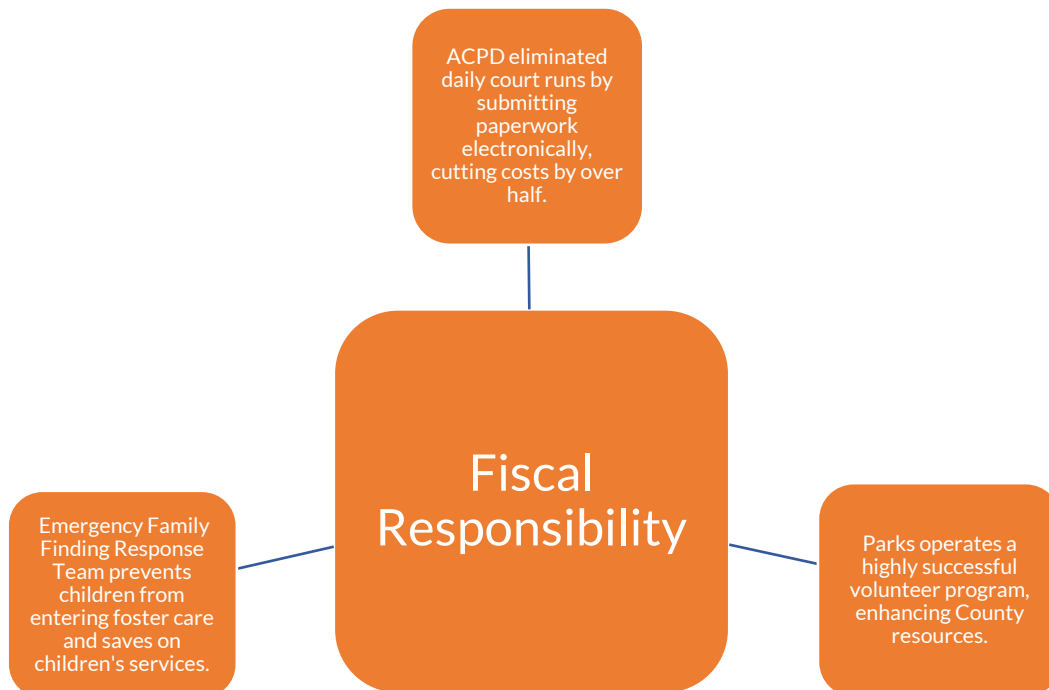
Additional Examples

- The Community Development Department has undertaken many customer service initiatives. They reorganized the department’s phone tree system so that customers can more easily reach the accurate staff person to answer their questions. A brochure detailing all of the necessary information for building finished basements and decks was created, empowering customers to perform the work independently.
- The Information Technology Department, through the Albemarle Broadband Authority, received grant funding to provide broadband access to at least 600 locations across the County.
- The ACPD’s restructured schedule provides for additional staffing, and enhances crime prevention and traffic safety initiatives for the community’s benefit. They also launched the “Adopt an Elementary Program.” Officers go to elementary schools to promote positive interactions with law enforcement from an early age.
- The Department of Social Services adopted a new system of assigning social work caseloads to improve customer service. They also introduced fatherhood groups for fathers of at-risk families and incarcerated fathers. These groups provide fathers with the resources and support they need. A women’s group has been added recently, as well.
- The Parks and Recreation Department had over 1,000 community children participate in their middle school sports programs, were able to offer an increased number of volleyball clinics, and introduced a new free movie night in the park for community members.

- The County Attorney's Office launched Municode to enable residents and staff improved access to County codes and ordinances.
- The Communications and Public Engagement office developed the County Executive Monthly Report which has improved communication with the Board of Supervisors and the community. The department also included an insert in the annual reassessment notice which encouraged the community to sign up for Albemarle County News. Within one week, there was an additional 100 signups for the service.
- The Human Resources Department has completed the requirements for the Virginia Values Veterans (V3) Program Certification. This improves the County's ability to recruit, hire and retain veterans from across the Commonwealth.

Fiscal Responsibility:

The County honors its role as a steward of financial resources.



Additional Examples

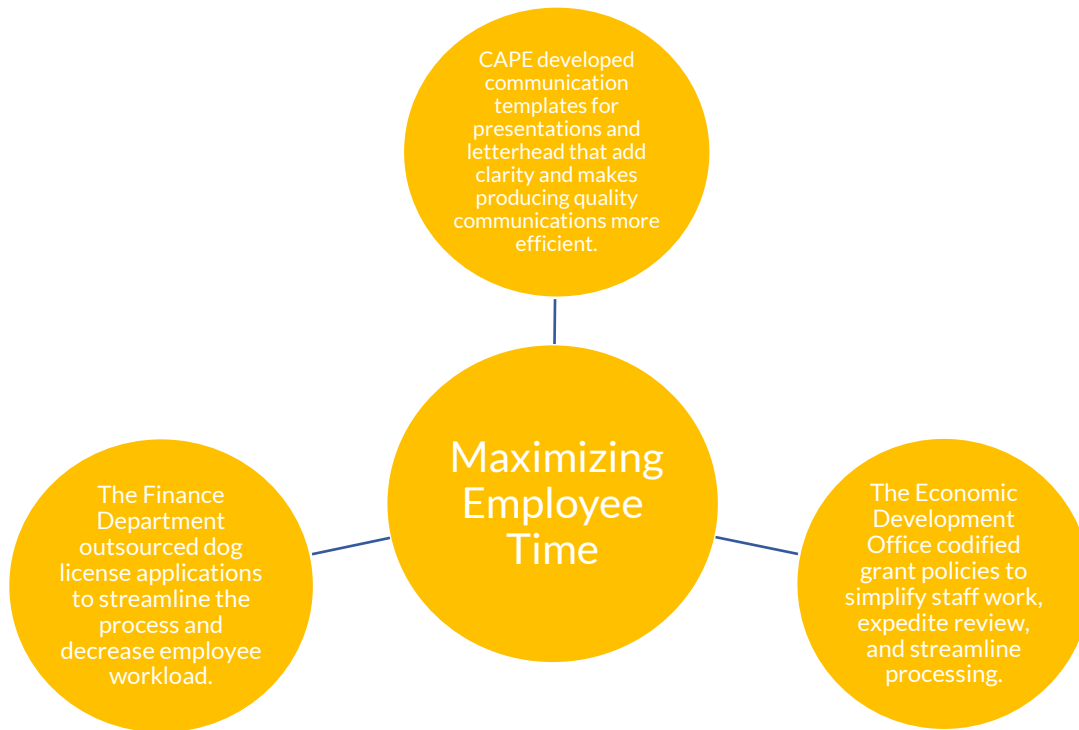
- Economic Development Department supported Willow Tree Apps so that they could relocate and revitalize the old Woolen Mills building. This investment is expected to bring 200 jobs to the County.
- The Information Technology Department (IT) optimized its cloud storage use to decrease costs. IT also condensed the systems it uses reducing storage costs.
- The Albemarle County Circuit Court Clerk's Office continued its work scanning records to reduce the need for long term file storage. This will save costs on moving when the upcoming courthouse construction occurs.
- The new Capital Improvement Plan development process was developed in collaboration with the School Board and included the discussion of affordability constraints in the context of growth and needs earlier in the development process. The new prioritization approach utilized in this process also greatly reduced staff time.
- ACPD worked with the Facilities and Environmental Services Department to negotiate the installation of a needed radio tower while removing tanks in a way that reduced the County's costs.
- The Information Technology Department has implemented a staff training module (KnowBe4) to improve cyber security, reducing cyber incidents which can be resource-intensive to address.

Recognitions:

- The Finance Department received the Certificate of Achievement in Government Accounting from the Government Finance Officers Association (GFOA). This award recognizes the dedication and caliber of the work the department does to manage our finances responsibly.
- The Office of Management and Budget received the GFOA Distinguished Budget Presentation Award. This national award recognizes budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and GFOA's best practices in budgeting.

Maximizing Employee Time:





Additional Examples

- ACPD and the Information Technology Department implemented *Digiticket*, which reduces the time officers spend writing tickets. ACPD and the Commonwealth Attorney have worked together to utilize technology and improve recordkeeping processes which reduces staff time.
- The Facilities and Environmental Services Department procured new contracts for architectural, mechanical, electrical, plumbing, and engineering services. This saves staff time, ensures that highly qualified firms with preferential prices are being utilized, and allows contracts to be prepared more quickly and for work to begin sooner.
- The Community Development Department employed the use of the Mobile Inspection Pilot Program which allows inspectors to complete inspections in the field using tablets. This reduces inspection and documentation time.
- The Human Resources Department introduced one-way video interviewing through *Spark Hire*, which assists with the screening of applicants and saves staff time in the interview process while providing greater flexibility to applicants.
- The Department of Social Services’ senior workers are serving as caseload coaches, which provides for succession management opportunities, staff development, timely feedback on casework, and improves decision making.
- The Information Technology Department upgraded the County’s Internet Service to improve access speeds and support the implementation of Office 365 across the enterprise.
- The Economic Development Office has codified four Economic Development policies to improve the organization of regulations and simplify staff work.
- ACPD has converted a kitchen space into a High-Tech Crime Lab and have trained detectives to conduct forensic exams. This improves the time it takes to obtain forensic data during major criminal investigations.
- The Community Development Department has cross-certified inspection staff for residential and commercial inspections to improve workload management capabilities of the Department.

Teamwork:

The County commits to emphasizing teamwork and cross-departmental initiatives, knowing that working together produces work of high quality more efficiently.



Local Government & School Division

Planned and ran the first Connecting Communities 5K Race to support the Public Education Foundation

Albemarle County

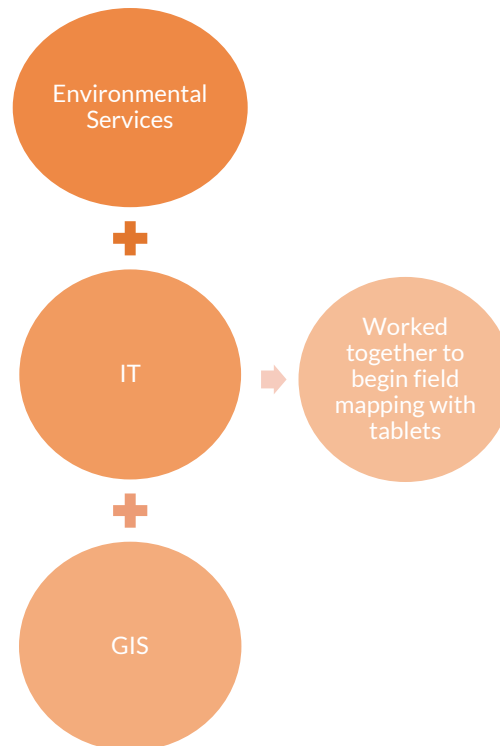
Celebrated our 275th Founding Anniversary with a community event attended by 400 community members

CAPE & OMB

Launched the first CAC Capital Improvements Plan interactive budgeting meeting

Environmental Services, IT, and GIS

Created applications to enable field mapping with tablets



Additional Examples

- The Department of Social Services and the Parks and Recreation Department streamlined the process for community members to obtain swim passes at County Parks.
- The Southwood Redevelopment Project is underway and is supported by a team including the community, Habitat for Humanity, and many County departments including the Project Management Office, the Community Development Department, and the County Attorney. The project focuses on improving housing the Southwood community while maintaining affordability.
- The Parks and Recreation Department work with the Facilities and Environmental Services Department to coordinate the removal of snow. The Parks and Recreation Department share equipment and resources with the Fire/Rescue Department and the ACPD.
- The Human Resources Department, the Project Management Office, Information Technology, the School Division, the Finance Department and the County Executive's team are working together to implement a time-keeping system (Kronos), to streamline the tracking of employee time. This has resulted in a centralized approach that saves time and reduces errors.
- The Office of Management and Budget worked with the School Division to reconceptualize the way the County approaches capital planning.
- The Office of Equity and Inclusion, Parks and Recreation, and Facilities and Environmental Services launched the Yancey Community Center, transforming it into a community space to provide opportunity and services to residents in southern Albemarle.
- ACPD and the Office of Management and Budget have worked together to streamline the account coding for vehicle maintenance and equipment purchases. This resulted in greater clarity and has improved purchasing processes.

Energy Efficiency:



Energy Efficiency Projects Reduce Carbon Emissions in County Buildings

Based on the findings of an energy audit and internal energy management efforts, a number of projects have been recently launched to improve the energy efficiency of County buildings. The majority of projects address old technologies used in the heating and air conditioning systems at the Fifth Street County Office Building, as well as to correct insulation gaps around the building’s perimeter. The Hollymead Fire Rescue Station’s hot water system will be modified to address consistently high, year-round natural gas consumption. At the Northside Library – where significant reductions in energy use have already been made by no-cost improvements to the facility’s building systems controls – mini-blinds being installed on the south-facing window wall in the Children’s Book section will save cooling costs, reduce glare, and provide a more comfortable environment in the summer.

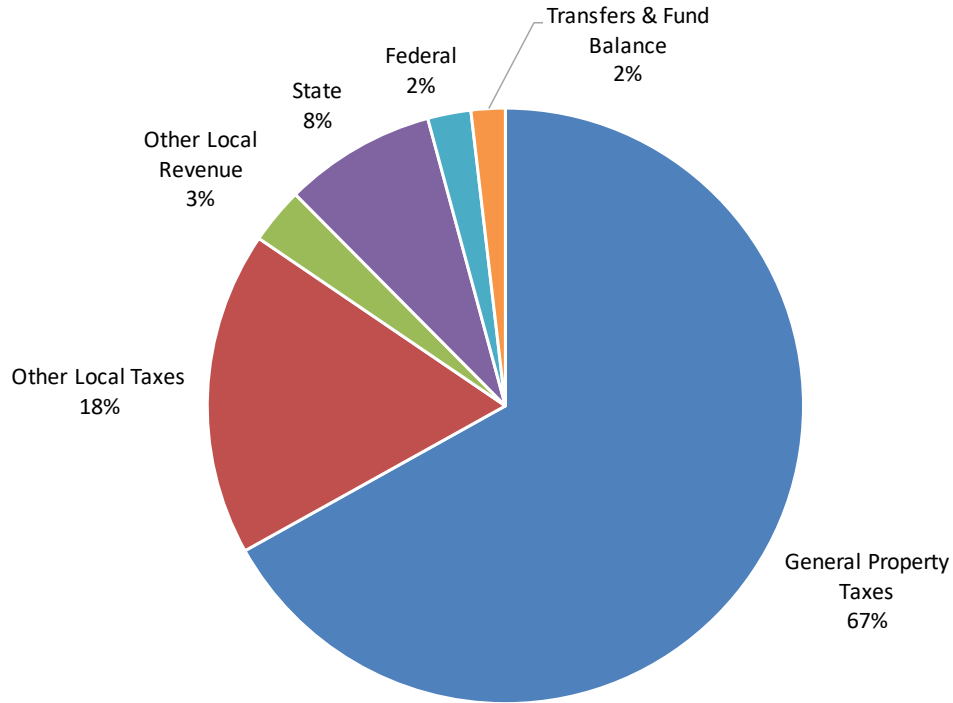
Cost savings are projected in the first year and are expected to increase over time, for a return on investment period of 7.5 years. Collectively, the projects are expected to reduce our carbon footprint by 395 metric tons of CO2 equivalent greenhouse gases annually. To put that figure in perspective, consider the following comparisons generated by the [EPA’s Greenhouse Gas Equivalencies Calculator](#):





GENERAL FUND REVENUES

FY 21 Adopted
General Fund Revenues
\$300,394,251

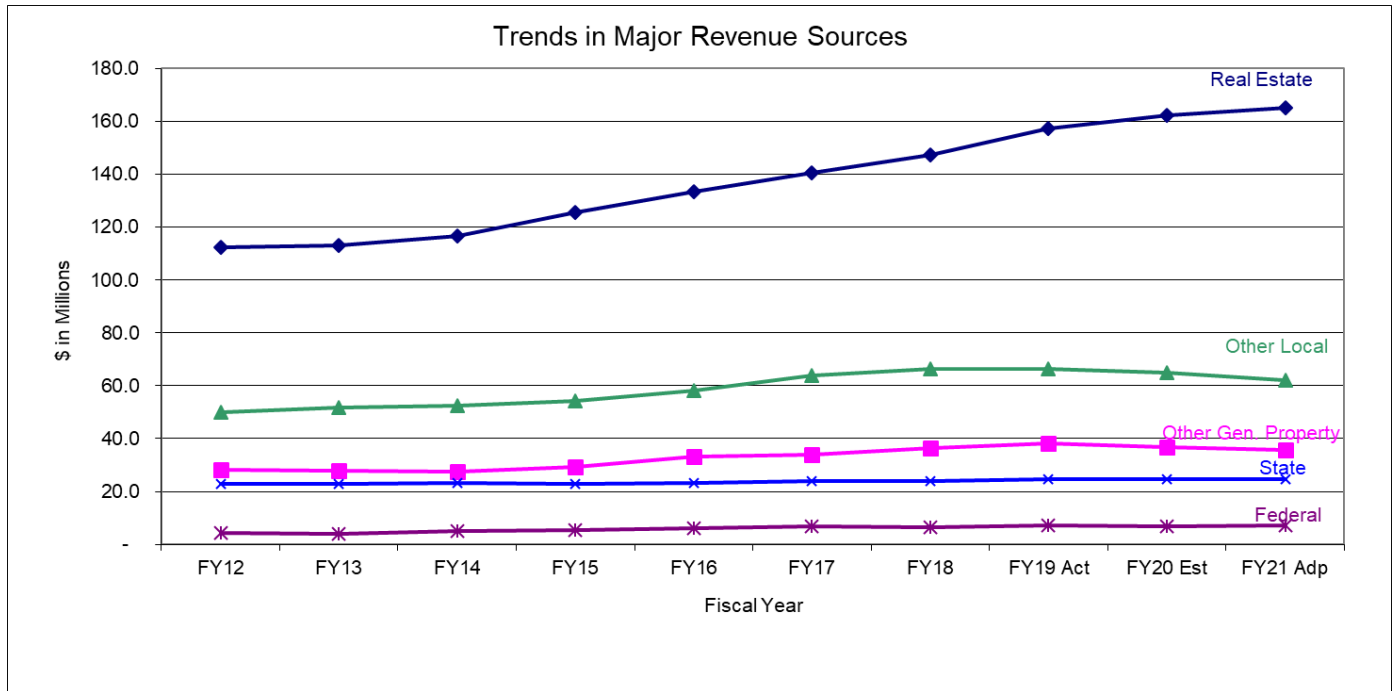


	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
General Property Taxes	\$195,682,664	\$201,202,709	\$199,186,296	\$211,241,178	\$200,997,702	\$200,997,702	-\$205,007	-0.1%
Other Local Taxes	56,861,345	59,659,490	56,590,890	61,613,016	52,850,529	52,850,529	-\$6,808,961	-11.4%
Permits And Fees	2,594,777	2,119,376	2,501,761	2,678,492	2,359,023	2,359,023	\$239,647	11.3%
Fines And Forfeitures	515,342	457,282	442,652	503,500	429,373	429,373	-\$27,909	-6.1%
Use Of Money And Property	1,851,038	2,180,890	1,823,421	1,706,144	1,817,896	1,817,896	-\$362,994	-16.6%
Charges For Services	3,919,176	3,885,060	3,590,378	4,141,758	3,964,279	3,964,279	\$79,219	2.0%
Miscellaneous	165,144	197,800	190,000	154,002	184,300	184,300	-\$13,500	-6.8%
Payments In Lieu Of Taxes	36,556	38,624	38,624	29,831	29,234	29,234	-\$9,390	-24.3%
Recovered Costs	375,482	397,506	360,506	417,465	406,320	406,320	\$8,814	2.2%
LOCAL REVENUES	\$262,001,524	\$270,138,737	\$264,724,528	\$282,485,386	\$263,038,656	\$263,038,656	-\$7,100,081	-2.6%
Payments In Lieu Of Taxes-State	156,853	161,000	157,900	164,220	164,220	\$164,220	\$3,220	2.0%
Non-Categorical Aid-State	15,874,400	15,900,449	15,679,128	15,925,490	15,668,193	15,668,193	-\$232,256	-1.5%
Shared Expenses-State	2,176,139	2,253,932	2,327,058	2,467,977	2,257,247	2,257,247	\$3,315	0.1%
Categorical Aid-State	6,416,661	6,777,091	6,569,273	6,972,156	6,664,137	6,664,137	-\$112,954	-1.7%
Subtotal, State	\$24,624,053	\$25,092,472	\$24,733,359	\$25,529,843	\$24,753,797	\$24,753,797	-\$338,675	-1.3%
Payments In Lieu Of Taxes-Federal	80,696	40,704	40,704	41,687	41,687	41,687	\$983	2.4%
Categorical Aid-Federal	7,042,878	6,464,679	6,639,126	7,043,892	6,999,969	6,999,969	\$535,290	8.3%
Subtotal, Federal	\$7,123,574	\$6,505,383	\$6,679,830	\$7,085,579	\$7,041,656	\$7,041,656	\$536,273	8.2%
TOTAL REVENUES	\$293,749,150	\$301,736,592	\$296,137,717	\$315,100,808	\$294,834,109	\$294,834,109	-\$6,902,483	-2.3%
Transfers	3,678,303	3,429,062	2,911,230	4,256,126	3,120,169	3,120,169	-\$308,893	-9.0%
REVENUES and TRANSFERS	\$297,427,453	\$305,165,654	\$299,048,948	\$319,356,934	\$297,954,278	\$297,954,278	-\$7,211,376	-2.4%
Use of Fund Balance	0	1,621,033	0	2,196,272	2,439,973	2,439,973	\$818,940	50.5%
TOTAL REVS, TRANSFERS, FUND BAL:	\$297,427,453	\$306,786,687	\$299,048,948	\$321,553,206	\$300,394,251	\$300,394,251	-\$6,392,436	-2.1%

REVENUE OVERVIEW

Overall, General Fund revenues, transfers, and use of fund balance are projected to decrease \$6.4 million (2.1%) from the FY 20 Adopted Budget levels due to the projected impact of the COVID-19 pandemic on County revenues. General property taxes continue to represent the largest source of General Fund revenues (66.9%) and are expected to decrease \$0.2 million in FY 21, representing 3.2% of the decline in total General Fund revenues. General property taxes include real and personal property taxes, machinery and tools 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 12 – FY 21. Since FY 12, real estate tax receipts grew 47% representing a compounded annual growth rate (CAGR) of 4.4%. Between FY 12 and FY 21, all other sources of revenue, when combined, increased by 2.3% 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 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
CURRENT:								
Real Estate	\$157,460,393	\$163,518,809	\$162,381,209	\$172,338,796	\$165,220,017	\$165,220,017	\$1,701,208	1.0%
Public Service	3,906,337	4,431,817	4,057,529	4,625,453	4,040,803	4,040,803	(\$391,014)	-8.8%
Local Personal Property	29,231,625	29,182,398	29,294,089	29,819,181	28,415,266	28,415,266	(\$767,132)	-2.6%
Machinery & Tools	614,056	710,003	550,000	544,970	533,500	533,500	(\$176,503)	-24.9%
Mobile Homes	70,978	61,637	78,452	69,566	76,098	76,098	\$14,461	23.5%
Subtotal Current	\$191,283,388	\$197,904,664	\$196,361,279	\$207,397,966	\$198,285,684	\$198,285,684	\$381,020	0.2%
PER PENNY: CURRENT:								
Real Estate, avg tax rate	0.839/0.854	0.854	0.854	0.854	0.854	0.854	0.000	0.0%
Real Estate, per penny	1,907,120	1,967,357	1,949,850	2,072,995	1,982,868	1,982,868	\$15,511	0.8%
Personal Property, inc PPTR, avg tax rate	4.28	4.28	4.28	4.28	4.28	4.28	0.00	0.0%
Personal Property, inc PPTR, per penny	104,688	104,797	104,684	105,899	102,592	102,592	(\$2,205)	-2.1%
NON-CURRENT:								
Delinquent Taxes	\$2,342,829	\$1,682,716	\$1,457,940	\$1,572,518	\$1,399,624	\$1,399,624	(\$283,092)	-16.8%
Penalties	1,302,614	1,040,435	819,961	1,404,587	787,162	787,162	(\$253,273)	-24.3%
Interest & Fees	753,834	574,894	547,116	866,107	525,232	525,232	(\$49,662)	-8.6%
Subtotal Non-Current	\$4,399,277	\$3,298,045	\$2,825,017	\$3,843,212	\$2,712,018	\$2,712,018	(\$586,027)	-17.8%
TOTAL	\$195,682,664	\$201,202,709	\$199,186,296	\$211,241,178	\$200,997,702	\$200,997,702	(\$205,007)	-0.1%

In FY 21, general property taxes are projected to total \$201.0 million, a *decrease* of \$0.2 million or 0.1% from the FY 20 Adopted Budget, and comprise 66.9% of General Fund revenues, transfers, and use of fund balance.

10-Year Real Estate Tax Rate	
2011	\$0.742
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

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$165.2 million, or 55.0% of General Fund revenues in FY 21. This represents a \$1.7 million or 1.0% *increase* over the FY 20 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 FY 21 Budget takes into account the overall 3.4% increase in the County's Calendar Year (CY) 2020 reassessments over CY 2019, as well as anticipated new construction and parcels, land use rates, and Board of Equalization (BOE) adjustments. The second half of the FY 21 Budget assumes a 1% decline in reassessed values between January 2020 and January 2021 and a 96.5% collection rate. Each penny on the real estate tax rate yields \$2.0 million in estimated collectable real estate tax revenues for the fiscal year 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 in June and December.

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 21, the Public Service tax is projected to total \$4.0 million, an 8.8% *decrease* from FY 20. Each penny on this tax rate is expected to yield \$47,316 in public service tax revenues for 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. Qualified vehicles are eligible for a *pro rata* share of Personal Property Tax Relief (PPTR) which consists of a fixed \$14.9 million payment from the State. Combined personal property tax and PPTR payments are projected to *decrease* \$0.8 million or 1.7% from the FY 20 budget. Personal property taxes, less PPTR, collected from taxpayers are projected to *decrease* 2.6%. The percent collected from taxpayers can vary significantly from the combined collection rate due to the fixed nature of PPTR payments. The locally collected rate is a better indicator of economic conditions than is the combined rate. The current tax rate is \$4.28 per \$100 of assessed value. Each penny on the personal property tax rate, including PPTR payments, yields \$101,346 in collectible tax revenues. Personal property taxes are generally paid in two installments due in June and December.

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 \$76,098 or a 23.5% *increase* over what was initially budgeted in FY 20. Each penny on this tax rate yields \$891 in collectable tax revenue for FY 21.

Machinery and Tools tax is levied on equipment needed in the manufacturing process. Machinery and tools tax revenues are projected to *decrease* \$176,503 or 24.9% from the FY 20 budget. This decline reflects the multiyear downward trend in machinery and tools tax revenue, a situation that is related both to diminishing manufacturing activity in the County and projected decreases in this revenue stream due to the COVID-19 pandemic. Each penny on this tax rate yields \$1,246 in collectable tax revenue for FY 21. The current tax rate is \$4.28 per \$100 of assessed value.

Delinquent Taxes, Penalties, Interest and Fees are projected to *decrease* by 17.8% from the FY 20 Adopted level based on an anticipated decrease in expected penalties and interest collections.

Revenue Estimating

The total estimated fair market value of taxable real estate on January 1, 2020 was \$20.091 billion, net of land use deferral. The following table displays total real property assessed values, net of land use deferral, for the 2020 calendar year and the prior ten years, broken out by property type:

Albemarle County Taxable Real Property Assessed Values (\$) : 2010-2020

Calendar Year	Residential (a)	Multifamily (b)	Commercial & Industrial (c)	Agricultural (d)	Total
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

Notes: All categories are net of land use deferral. Data does not include real property that is subject to Public Service Tax. 2020 values are as of January 1, 2020 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: 2020 data comes from the Albemarle County Assessor's Office, February 5, 2020. Prior year data came from the Albemarle County Assessor's Office in January of the relevant year.

Other Local Taxes

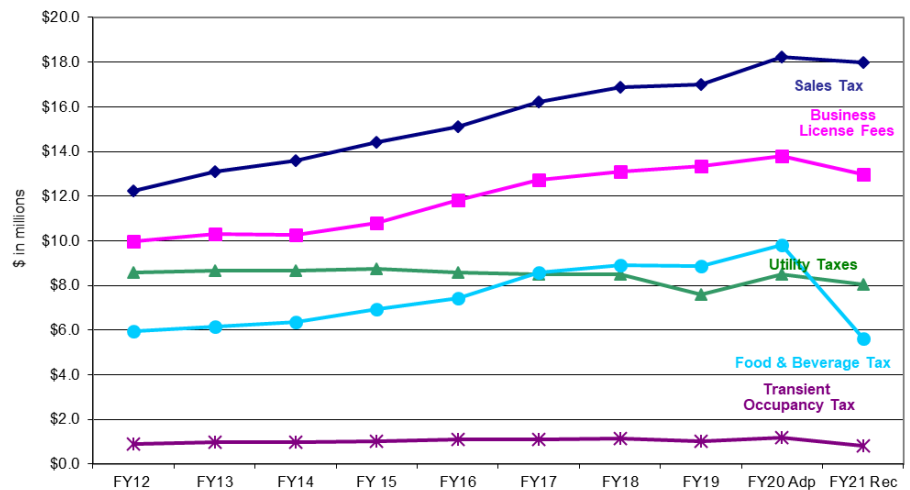
Other Local Taxes include items such as sales taxes, utility taxes, business taxes, motor vehicle licenses, recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate \$52.9 million in revenues for FY 21, a \$6.8 million or 11.4% decrease from the FY 20 Adopted budget. Combined, these funds represent 17.6% of General Fund revenues, transfers, and use of fund balance. Other Local Taxes are excise taxes classified as:

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Penalty & Interest	\$213,227	\$208,269	\$186,880	\$221,481	\$179,405	\$179,405	(\$28,864)	-13.9%
Sales Tax	16,996,773	18,227,322	18,589,929	19,178,707	18,000,000	18,000,000	(\$227,322)	-1.2%
Consumer Utility Tax	7,582,225	8,480,963	8,299,719	8,219,191	8,050,727	8,050,727	(\$430,236)	-5.1%
Utility Consumption Tax	615,739	335,417	331,105	337,584	321,172	321,172	(\$14,245)	-4.2%
Business License	13,345,465	13,809,597	13,397,511	14,072,099	12,995,586	12,995,586	(\$814,011)	-5.9%
Short Term Rental	135,172	161,996	131,509	140,633	127,563	127,563	(\$34,433)	-21.3%
Vehicle Registration	4,224,340	3,991,724	4,168,584	4,326,332	4,043,526	4,043,526	\$51,802	1.3%
Bank Franchise	1,321,351	1,250,968	1,430,076	1,526,004	1,026,174	1,026,174	(\$224,794)	-18.0%
Clerk Fees	2,567,443	2,190,342	1,714,856	2,965,894	1,663,410	1,663,410	(\$526,932)	-24.1%
Transient Occupancy	1,009,888	1,199,220	851,933	1,271,337	826,375	826,375	(\$372,845)	-31.1%
Food & Beverage Tax	8,849,721	9,803,672	7,488,788	9,353,754	5,616,591	5,616,591	(\$4,187,081)	-42.7%
TOTAL	\$56,861,345	\$59,659,490	\$56,590,890	\$61,613,016	\$52,850,529	\$52,850,529	(\$6,808,961)	-11.4%

Penalties and Interest collected on Other Local Taxes are projected to be \$179,405 in FY 21, representing a projected 13.9% decrease from the FY 20 budget.

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 21, sales tax revenue is projected to total \$18.0 million, a 1.2% decrease from the FY 20 budget. While still positively impacted by the 2018 U.S. Supreme Court decision (South Dakota vs. Wayfair) which, since July 1, 2019, has allowed Virginia to collect tax on nearly all internet sales in the Commonwealth, the projected sales tax revenue is still reduced due to the impact from the COVID-19 pandemic.

Trends in Other Local Tax Revenue



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 \$8.1 million, a 5.1% decrease from the FY 20 budget. The decrease reflects the projected COVID-19 impact on utility usage as well as an ongoing shift in consumer behavior away from landline telephones to other forms of communication, such as FaceTime and Skype, that are not subject to taxation. This situation in recent years has had a negative impact on the telecommunications portion (roughly 52%) of Consumer Utility taxes. Additionally, staff thinks that as consumers increasingly switch to energy-saving devices such as LEDs and energy-efficient appliances, this change likely will lead to stagnation in Consumer Utility tax revenue and Utility Consumption tax revenue (see below).

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 21 Utility Consumption Tax revenue is \$321,172 or 4.2% below the FY 20 Adopted amount.

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 \$13.0 million, a 5.9% decrease compared to the FY 20 budget. This decrease is due to the projected economic impact to businesses due to the COVID-19 pandemic.

Short Term Rental is a tax paid on any rental equipment in lieu of personal property tax. This item is projected to total \$127,563 in FY 21, a 21.3% decrease from FY 20.

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 \$4.0 million, a 1.3% increase over the FY 20 budget. This slight increase reflects the assumption that due to the COVID-19 pandemic, this revenue stream will not increase substantially in FY 21. 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, an 18.0% decrease from the FY 20 budget. The decrease reflects updated bank franchise information recently received by the Finance Department and the assumption that the absolute value of capital is projected to decline based on economic conditions associated with the COVID-19 pandemic.

Clerk Fees. The 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 \$1.7 million in FY 21, a 24.1% *decrease* from the FY 20 budget. This projected decrease is based upon an assumption that real estate transactions will likely decrease due to the economic impacts of the COVID-19 pandemic.

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 21 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. The projected General Fund portion of these revenues is estimated at \$0.8 million, a 31.1% *decrease* from the FY 20 budget. This revenue stream is projected to be one of the hardest hit areas associated with the pandemic. The assumption is that this revenue stream may increase during the latter part of the fiscal year when people can and are able to travel again, as the Charlottesville region is a destination area.

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 \$5.6 million, a 42.7% or \$4.2 million *decrease* from the FY 20 budget. This revenue stream is projected to decrease due to the impact of the COVID-19 pandemic.

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. Inspection-related fees are projected to generate \$1.4 million in revenue, which offsets the costs of the County’s building code and inspections program. The total revenue from permits, fees and licenses is projected to be \$2.4 million, an 11.3% *increase* over the FY 20 budget. These revenues represent 0.8% of General Fund revenues, transfers, and use of fund balance. The substantial variance between budgeted FY 20 Inspection-Related fees and the currently- forecasted FY 20 level of Inspection-Related fees reflects the initial assumption of the state of the County’s construction market that staff held when developing the original FY 20 forecast in the summer and fall of 2018. Inspection-related fees in FY 20 have been considerably higher than initially forecasted. Staff thinks that even with the impact of the COVID-19 pandemic, the FY 20 Inspections-related fees received will exceed the FY 20 budgeted amount. Note that, as a general rule, Inspection-related fees and other development fees pertain to different phases of development activity, and the two revenue streams do not always move in the same direction between years.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Inspection-related fees	\$1,561,112	\$1,080,675	\$1,517,036	\$1,865,608	\$1,421,083	\$1,421,083	\$340,408	31.5%
Other development fees	840,240	826,140	721,339	632,998	706,841	706,841	(\$119,299)	-14.4%
Animal License	16,967	9,863	45,400	11,000	44,038	44,038	\$34,175	346.5%
Land Use	2,574	27,000	28,956	2,500	2,450	2,450	(\$24,550)	-90.9%
Fire Rescue Services	133,377	142,500	146,714	134,500	142,312	142,312	(\$188)	-0.1%
Courts	29,555	32,718	41,734	31,406	41,734	41,734	\$9,016	27.6%
Other Permits and Fees	10,952	480	582	480	565	565	\$85	100.0%
TOTAL	\$2,594,777	\$2,119,376	\$2,501,761	\$2,678,492	\$2,359,023	\$2,359,023	\$239,647	11.3%

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 \$429,373 in FY 21, a 6.1% *decrease* from the FY 20 budget. This revenue stream represents 0.1% of General Fund revenues, transfers, and use of fund balance.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Fines And Forfeitures	\$515,342	\$457,282	\$442,652	\$503,500	\$429,373	\$429,373	(\$27,909)	-6.1%
TOTAL	\$515,342	\$457,282	\$442,652	\$503,500	\$429,373	\$429,373	(\$27,909)	-6.1%

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* \$362,994 or 16.6%, from the FY 20 budget. The projected decrease in interest income reflects two factors: (1) the drop-in interest rates that the County has been able to earn on its invested cash in the past year. Staff believes that these lower rates of return will persist into FY 21; and (2) that the planned timing of expenditures and debt issuances may reduce the level of cash that the County would have available to invest in FY 21. This category represents 0.6% of the General Fund revenues, transfers, and use of fund balance.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$	%
							ADP-ADP	ADP/ADP
Interest	\$760,825	\$1,036,973	\$687,000	\$538,248	\$670,000	\$670,000	(\$366,973)	-35.4%
Sale of Surplus	50,677	15,000	26,103	55,000	35,000	35,000	\$20,000	133.3%
Rent	1,039,537	1,128,917	1,110,318	1,112,896	1,112,896	1,112,896	(\$16,021)	-1.4%
TOTAL	\$1,851,038	\$2,180,890	\$1,823,421	\$1,706,144	\$1,817,896	\$1,817,896	(\$362,994)	-16.6%

Charges for Services

Charges for Services are revenues generated by the services performed by County personnel. The estimated FY 21 revenue is \$4.0 million, a 2.0% *increase* over the FY 20 budget, and represents 1.3% of General Fund revenues, transfers, and use of fund balance. This increase is primarily due to the projected increase in EMS Cost Recovery fees.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$	%
							ADP-ADP	ADP/ADP
Fees of Clerk	\$110,704	\$117,396	\$117,396	\$119,550	\$86,900	\$86,900	(\$30,496)	-26.0%
Police & Sheriff	534,430	727,155	502,421	640,500	640,500	640,500	(\$86,655)	-11.9%
Administration Fees	371,018	413,764	413,764	436,292	419,819	419,819	\$6,055	1.5%
Parks & Recreation	333,205	345,000	166,158	336,000	212,700	212,700	(\$132,300)	-38.3%
EMS Cost Recovery	2,370,279	2,074,000	2,198,149	2,398,000	2,398,000	2,398,000	\$324,000	15.6%
Service & Sales	82,762	82,008	93,441	84,348	82,672	82,672	\$664	0.8%
Court Fees	116,777	125,737	99,049	127,068	123,688	123,688	(\$2,049)	-1.6%
TOTAL	\$3,919,176	\$3,885,060	\$3,590,378	\$4,141,758	\$3,964,279	\$3,964,279	\$79,219	2.0%

Fees of the Clerk are revenues collected by the Clerk of the Circuit Court for state functions and returned to the State. The State keeps two-thirds of the revenues and returns one-third to the locality after deducting the amount needed to operate the Clerk of the Circuit Court’s Office. Fees provided to the County are expected to total \$86,900 or a 26.0% *decrease* from the FY 20 budget due to the current economic situation.

Police Department and Sheriff Department Service Fees are revenues collected by the County when uniformed law enforcement officers are hired for security purposes at private events or other functions. Service fees are balanced by reimbursable overtime expenses in the Police Department and Sheriff Department budgets. These fees are expected to total \$640,500, an 11.9% *decrease* from the FY 20 budget based upon the projected impacts of the COVID-19 pandemic on the expected number of private events and functions held during the fiscal year.

Administration Fees are collected for operational and construction-related services rendered to the Jail, Juvenile Detention Center, Emergency Communications Center, Darden Towe Park, the Firearms Training Center, and the Charlottesville Albemarle Convention and Visitors Bureau (CACVB). Fee income is expected to total \$419,819, a slight, 1.5%, *increase* over the FY 20 budget.

Parks & Recreation Fees are earned from the operation of the County parks and community centers as well as various recreation programs. Parks & Recreation fee income is expected to total \$212,700, a 38.3% *decrease* from the FY 20 budget due to the projected impact of the COVID-19 pandemic on parks and recreation activities.

EMS Cost Recovery is a program to obtain reimbursement for costs associated with transporting patients to hospitals by ambulance. Medicaid, Medicare, and most other private insurance policies provide reimbursement for this service. It is projected that EMS Cost Recovery will generate \$2.4 million in revenue in FY 21, an *increase* of 15.6% over the FY 20 budgeted amount.

Service and Sales include revenues from the sale of publications, maps, and information reports generated by County personnel. Revenues are projected to total \$82,672, a slight, 0.8%, *increase* over the FY 20 budget.

Court Fees are miscellaneous court-related fees for items including court security fees, conviction fees, and

fingerprinting. Revenues are projected to total \$123,688, a 1.6% *decrease* from the FY 20 budget.

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 \$184,300, a 6.8% *decrease* from the FY 20 budget.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Miscellaneous	\$165,144	\$197,800	\$190,000	\$154,002	\$184,300	\$184,300	(\$13,500)	-6.8%
TOTAL	\$165,144	\$197,800	\$190,000	\$154,002	\$184,300	\$184,300	(\$13,500)	-6.8%

Payments in Lieu of Taxes - Local

The payments in lieu of taxes category represents funds received from tax-exempt organizations not subject to property taxes. Revenues are estimated at \$29,234, or a 24.3% *decrease* from the FY 20 budget. This decrease reflects a multiyear trend in the revenue stream and the impact COVID-19 may have on some tax-exempt organizations.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Payments in lieu of taxes	\$36,556	\$38,624	\$38,624	\$29,831	\$29,234	\$29,234	(\$9,390)	-24.3%
TOTAL	\$36,556	\$38,624	\$38,624	\$29,831	\$29,234	\$29,234	(\$9,390)	-24.3%

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 \$406,320 for FY 21, a 2.2% *increase* over the FY 20 budget.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Recovered costs	\$375,482	\$397,506	\$360,506	\$417,465	\$406,320	\$406,320	\$8,814	2.2%
TOTAL	\$375,482	\$397,506	\$360,506	\$417,465	\$406,320	\$406,320	\$8,814	2.2%

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 21 is estimated to be \$164,220 or a 2.0% *increase* over the FY 20 budget. The assumption is that the State will continue to submit their payments in lieu of taxes.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Payments In Lieu Of Taxes-State	\$156,853	\$161,000	\$157,900	\$164,220	\$164,220	\$164,220	\$3,220	2.0%
TOTAL	\$156,853	\$161,000	\$157,900	\$164,220	\$164,220	\$164,220	\$3,220	2.0%

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 \$15.7 million, a \$232,256 *decrease* from the FY 20 budget. Non-categorical State aid represents 5.2% of total General Fund Revenues, transfers, and use of fund balance. The assumption at this time is that the state will continue to raise and share this revenue with the County.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Motor Vehicle Rental Tax	\$776,179	\$800,000	\$568,325	\$808,000	\$551,275	\$551,275	(\$248,725)	-31.1%
Rolling Stock Tax	105,214	105,214	104,374	106,792	106,792	106,792	\$1,578	1.5%
Motor Vehicle Carrier Tax	293	7,882	959	8,000	6,000	6,000	(\$1,882)	-23.9%
PPTR	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	14,960,670	\$0	0.0%
SPCA Sterilization Fund	3,395	2,852	2,800	3,463	2,716	2,716	(\$136)	-4.8%
Mobile Home titling	28,649	23,831	42,000	38,565	40,740	40,740	\$16,909	71.0%
TOTAL	\$15,874,400	\$15,900,449	\$15,679,128	\$15,925,490	\$15,668,193	\$15,668,193	(\$232,256)	-1.5%

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* \$3,315 or 0.1% over the FY 20 budget. This is due primarily to increased funding from the State to support an additional Assistant Commonwealth's Attorney position during FY 20. State shared expenses represent 0.8% of Total General Fund Revenues, transfers, and use of fund balance.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Commonwealth's Attorney	\$602,313	\$633,349	\$695,750	\$773,313	\$674,878	\$674,878	\$41,529	6.6%
Clerk of Circuit Court	408,734	451,004	461,729	460,024	447,877	447,877	(\$3,127)	-0.7%
Sheriff	663,099	666,771	666,771	702,399	646,768	646,768	(\$20,003)	-3.0%
Registrar	53,899	55,000	55,000	56,100	53,350	53,350	(\$1,650)	-3.0%
Director of Finance	448,093	447,808	447,808	476,141	434,374	434,374	(\$13,434)	-3.0%
TOTAL	\$2,176,139	\$2,253,932	\$2,327,058	\$2,467,977	\$2,257,247	\$2,257,247	\$3,315	0.1%

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 \$6.7 million, a \$112,954 or 1.6% *decrease* over the FY 20 budget.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Social Services	\$2,685,193	\$3,248,010	\$3,107,665	\$3,402,186	\$3,301,162	\$3,301,162	\$53,152	1.6%
Recordation Tax	650,606	640,000	600,000	652,800	582,000	582,000	(\$58,000)	-9.1%
Law Enforcement	2,393,844	2,233,838	2,233,838	2,233,838	2,166,823	2,166,823	(\$67,015)	-3.0%
EMS & Fire Service	439,430	416,000	416,000	435,000	403,520	403,520	(\$12,480)	-3.0%
Misc. State Revenue	104,188	49,000	49,000	76,500	38,800	38,800	(\$10,200)	
Medicaid Reimbursement	143,399	190,243	162,770	171,832	171,832	171,832	(\$18,411)	-9.7%
TOTAL	\$6,416,661	\$6,777,091	\$6,569,273	\$6,972,156	\$6,664,137	\$6,664,137	(\$112,954)	-1.7%

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.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Payments In Lieu Of Taxes-Fed.	\$80,696	\$40,704	\$40,704	\$41,687	\$41,687	\$41,687	\$983	2.4%
TOTAL	\$80,696	\$40,704	\$40,704	\$41,687	\$41,687	\$41,687	\$983	2.4%

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, an 8.3% increase of \$535,290.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Social Services	\$6,517,696	\$5,893,950	\$5,988,405	\$6,497,908	\$6,453,985	\$6,453,985	\$560,035	9.5%
Grants	23,840	0	135,281	0	0	0	\$0	#DIV/0!
Medicaid Reimbursement	501,341	570,729	515,440	545,984	545,984	545,984	(\$24,745)	-4.3%
TOTAL	\$7,042,878	\$6,464,679	\$6,639,126	\$7,043,892	\$6,999,969	\$6,999,969	\$535,290	8.3%

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 \$3.1 million, a 9.0% decrease from the FY 20 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.
- School Resource Officer – This transfer from the School Operating Fund reimburses General Government for half of the cost of officers in the schools.
- 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.
- Water Resources – Real Estate tax revenue dedicated to Water Resources 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.
- Fire Rescue Services Fund – No further activity is anticipated in this discontinued fund.
- Stormwater Capital Improvement Program – This transfer from the Stormwater Capital Fund is to reimburse the General Fund for expenditures related to the Lickinghole Basin project.

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Housing Choice Voucher	\$300,516	\$326,800	\$326,800	\$325,000	\$325,000	\$325,000	(\$1,800)	-0.6%
School Resource Officer	229,719	240,365	240,365	269,204	264,592	264,592	\$24,227	10.1%
Purchase Card Administration	0	39,594	39,594	41,589	40,776	40,776	\$1,182	
Tourism	1,504,832	1,798,830	1,277,900	1,907,006	1,239,563	1,239,563	(\$559,267)	-31.1%
Water Resources	746,720	963,473	963,473	1,253,327	1,190,238	1,190,238	\$226,765	23.5%
Commonwealth’s Attorney	60,000	60,000	60,000	60,000	60,000	60,000	\$0	0.0%
General Fund School Reserve Fund	0	0	0	400,000	0	0	\$0	
Fire Rescue Services Fund	351,145	0	0	0	0	0	\$0	#DIV/0!
Stormwater CIP	456,185	0	0	0	0	0	\$0	#DIV/0!
Other Transfers	29,186	0	3,098	0	0	0	\$0	
TOTAL	\$3,678,303	\$3,429,062	\$2,911,230	\$4,256,126	\$3,120,169	\$3,120,169	(\$308,893)	-9.0%

USE OF GENERAL FUND FUND BALANCE

Fund balance reflects the use of County savings in prior years for one-time expenditures or emergency needs.

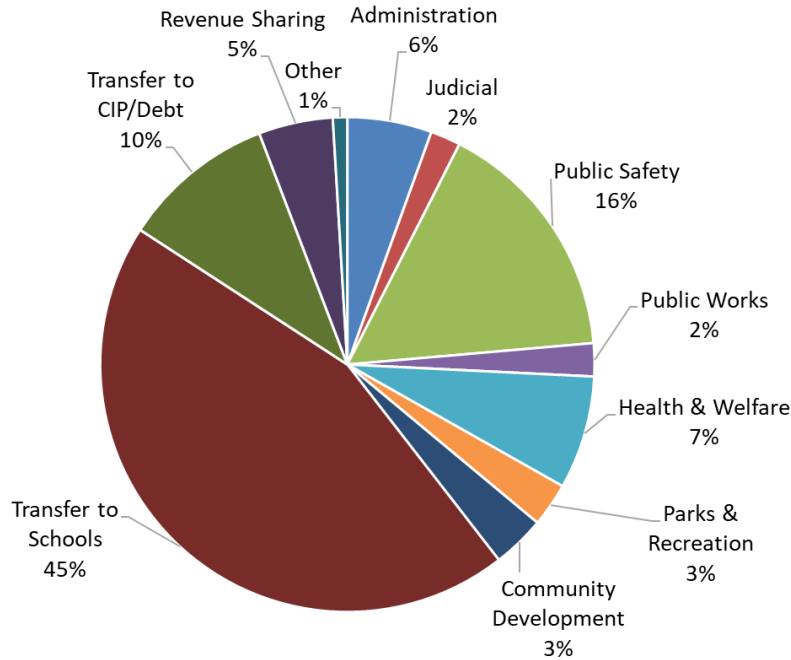
	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 PROJECTED	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
Fund Balance	\$0	\$1,621,033	\$0	\$2,196,272	\$2,439,973	\$2,439,973	\$818,940	50.5%
TOTAL	\$0	\$1,621,033	\$0	\$2,196,272	\$2,439,973	\$2,439,973	\$818,940	50.5%

The following list details the items included for funding with General Fund fund balance in FY 21:

Reserve for Contingencies	\$350,000
Business Process Optimization Reserve	250,000
Board of Supervisors' Strategic Priority Support Operating Reserve	145,000
24/7 Advanced Life Support EMS Coverage	468,436
Regional Transit Partnership Study	69,386
One-Time Departmental Costs	320,274
<u>Capital Outlay Expenses</u>	<u>836,877</u>
TOTAL	\$2,439,973

GENERAL FUND EXPENDITURES

FY 21 Adopted Expenditures General Fund \$300,394,251



	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 PROJECTED	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	\$ ADP-ADP	% ADP/ADP
EXPENDITURES								
Administration	\$14,741,104	\$16,787,788	\$17,211,708	\$18,672,864	\$16,618,258	\$16,589,729	(\$198,059)	-1.2%
Judicial	5,328,534	5,904,732	5,812,388	6,387,745	5,843,596	5,917,819	\$13,087	0.2%
Public Safety	44,187,229	48,055,493	48,344,071	54,177,167	48,427,583	48,427,583	\$372,090	0.8%
Public Works	5,722,826	6,444,941	6,220,021	7,527,361	6,495,065	6,495,065	\$50,124	0.8%
Health & Welfare	20,599,182	22,003,379	21,675,959	23,783,859	22,247,057	22,247,057	\$243,678	1.1%
Parks, Recreation & Culture	8,562,106	9,146,376	9,063,462	9,930,497	8,578,283	8,578,283	(\$568,093)	-6.2%
Community Development	13,209,314	10,697,465	10,912,759	12,463,798	10,705,044	10,384,548	(\$312,917)	-2.9%
SUBTOTAL	\$112,350,295	\$119,040,174	\$119,240,368	\$132,943,291	\$118,914,886	\$118,640,084	(\$400,090)	-0.3%
Revenue Sharing	\$15,696,360	\$14,199,607	\$14,199,607	\$14,589,313	\$14,589,313	\$14,589,313	\$389,706	2.7%
Transfer to Schools	131,312,821	138,200,512	135,564,024	144,184,871	134,184,078	134,184,078	(\$4,016,434)	-2.9%
Ongoing Transfer to Capital/Debt Service	27,916,407	31,032,485	30,454,048	32,416,954	30,142,066	30,142,066	(\$890,419)	-2.9%
One-Time Transfer to Capital/Debt Service	3,586,464	186,575	887,455	0	0	0	(\$186,575)	-100.0%
Other Uses of Funds	4,439,224	4,127,334	3,555,602	5,009,368	2,563,908	2,838,710	(\$1,288,624)	-31.2%
SUBTOTAL	\$182,951,276	\$187,746,513	\$184,660,737	\$196,200,506	\$181,479,365	\$181,754,167	(\$5,992,346)	-3.2%
TOTAL GENERAL FUND	\$295,301,572	\$306,786,687	\$303,901,104	\$329,143,797	\$300,394,251	\$300,394,251	(\$6,392,436)	-2.1%

GENERAL FUND EXPENDITURES BY TYPE

FY 21 OPERATING BUDGET SUMMARY BY CATEGORY								
	FY 19 Actual	FY 20 Adopted	FY 20 Projected	FY 21 Request	FY 21 Revised Recomm	FY 21 Adopted	FY 21 Adopt - FY 20 Adopt \$ Change	FY 21 Adopt - FY 20 Adopt % Change
County Departments								
Salaries	\$45,989,383	\$50,015,155	\$49,559,696	\$52,184,369	\$49,733,597	\$50,333,599	\$318,444	0.6%
Benefits	16,149,444	18,138,787	16,837,304	19,196,662	18,460,509	18,735,861	\$597,074	3.3%
Operations	13,901,207	15,714,904	16,934,299	16,596,248	14,401,510	14,477,736	(\$1,237,168)	-7.9%
DSS Direct Assistance	3,764,019	4,101,950	3,994,583	4,263,595	4,263,595	4,283,595	\$181,645	4.4%
Capital Outlay	2,221,768	2,542,332	3,377,001	2,988,475	1,433,842	1,435,869	(\$1,106,463)	-43.5%
Department - Other	5,807,457	3,388,006	4,245,819	8,906,297	3,302,104	2,374,191	(\$1,013,815)	-29.9%
Tr to Water Resources	1,289,120	1,377,205	1,364,895	1,451,097	1,388,008	1,388,008	\$10,803	0.8%
Subtotal, County Departments	89,122,398	95,278,339	96,313,596	105,586,743	92,983,165	93,028,859	(\$2,249,480)	-2.4%
Other								
Agencies & Joint Operations	23,565,322	25,298,787	24,944,220	29,777,673	25,795,876	25,535,916	\$237,129	0.9%
Revenue Sharing	15,696,360	14,199,607	14,199,607	14,589,313	14,589,313	14,589,313	\$389,706	2.7%
School Transfer	131,312,821	138,200,512	135,564,024	144,184,871	134,184,078	134,184,078	(\$4,016,434)	-2.9%
Ongoing Transfer to Capital/Debt Service	27,916,407	31,032,485	30,454,048	32,416,954	30,142,066	30,142,066	(\$890,419)	-2.9%
One-Time Transfer to Capital	1,405,369	186,575	887,455	0	0	0	(\$186,575)	-100.0%
Other	6,282,895	2,590,382	1,885,306	3,109,024	2,699,753	2,914,019	\$323,637	12.5%
Subtotal, Other	206,179,174	211,508,348	207,934,661	224,077,835	207,411,086	207,365,392	(\$4,142,956)	-2.0%
Total General Fund Disbursements	\$295,301,572	\$306,786,687	\$304,248,258	\$329,664,578	\$300,394,251	\$300,394,251	(\$6,392,436)	-2.1%

Overall, budgeted General Fund expenditures are decreasing \$6.4 million or 2.1% compared to the FY 20 Adopted budget.

County Departments

County general government departments, defined as those departments and offices under the direct authority of the Board of Supervisors, *decrease* \$2.2 million or 2.4% compared to FY 20. Expenditures for County general government departments make up 31% of all General Fund expenditures.

The **Salaries** category includes all regular salaries, overtime, and part-time temporary wages for Albemarle County general government personnel. In FY 21, salaries make up 17% of all General Fund budgeted expenditures and 54% of County general government department expenditures. The 0.6% *increase* in salaries is primarily due to:

- No market *increase* for FY 21 salaries;
- Newly approved positions during FY 20 that will continue in FY 21;
- Additional positions approved in the FY 21 Adopted Budget, discussed in the following functional area summaries;
- Budgeted salary savings from normal attrition/turnover *decrease* from 2.0% to 1.5% of salaries based on less projected turnover;
- 15 positions (14.0 full-time equivalents) that are vacant have been “frozen,” meaning that funding has been removed for them in FY 21; and
- Reductions in part-time-temporary wages.

The **Benefits** category includes benefits for all full- and part-time employees, including social security, retirement, health and dental insurance, life insurance, and worker’s compensation. In FY 21, benefits make up 6% of all General Fund budgeted expenditures and 20% of all department expenditures. In FY 21, overall benefit costs *increase* 3.3% primarily due to:

- The impact of an *increase* in Virginia Retirement System (VRS) rates from 12.21% to 14.12% of VRS-eligible salaries;
- No change in the employer contribution rates for health insurance costs in FY 21;
- Additional positions approved in the FY 21 Adopted Budget, discussed in the following functional area summaries; and
- The impact of the 15 positions (14.0 full-time equivalents) that are vacant have been “frozen,” meaning that funding has been removed for them in FY 21.

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 5% of all General Fund budgeted expenditures and 16% of all department expenditures. General government department operations *decrease* \$1.2 million or 7.9% compared to FY 20 primarily due to:

- As part of the Revised Recommended Budget, County departments were requested to provide scenarios of 5% and 10% reductions to operating costs based on the budget that was proposed for advertisement in

March, which included a 1.7% increase in operating costs. The 10% scenario has been incorporated into the Adopted Budget.

- The largest decrease across all departments is the travel, training, and education line item, which when combined with the reduction in the Training Pool (in the Other category), is a *decrease* of \$384,065 or 39%.
- Specific changes are discussed in individual department sections.

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 1% of all General Fund budgeted expenditures and 5% of all department expenditures. This category is *increasing* \$0.2 million or 4.4% over FY 20. More information is included in the Health and Welfare section of this chapter.

The **Capital Outlay** category includes expenditures for tangible items of a substantial value (more than \$100), such as equipment, computers, furniture, and leases and rent. Capital Outlay makes up 1% of total expenditures and 2% of County general government department expenditures. This category is *decreasing* \$1.1 million or 43.5% in FY 21 primarily due to:

- A reduction in departments' contributions to the Vehicle Replacement Fund based on the deferral of most vehicle replacements originally planned for FY 21;
- As part of the FY 21 Revised Recommended Budget, departments were requested to exclude capital outlay expenses that can be reasonably delayed into FY 22 or beyond; and
- The removal of one-time startup costs for positions added in the FY 20 budget.

The **Department - Other** category consists of reserves, and transfers from department budgets to Other Funds, including the Children Services Act (CSA), Bright Stars, and Economic Development funds. This category makes up 1% of all General Fund budgeted expenditures and 4% of all department expenditures. The \$1.0 million or 29.9% *decrease* is due primarily to:

- A *decrease* for vacant positions that are to be "frozen," but have not yet been identified; and
- Reductions in budgeted transfers to other funds, discussed in the following functional area summaries.

The **Transfer to Water Resources** makes up less than 1% of all General Fund budgeted expenditures and 1% of all department expenditures. This transfer was established in FY 15 to meet water resource mandates such as Total Maximum Daily Load (TMDL) and Virginia Stormwater Management Program (VSMP). It is equivalent to 0.7 cents per \$100 assessed valuation on the real estate tax rate.

Other

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 21, these contributions make up 9% of all General Fund budgeted expenditures. Overall, agency and joint operation contributions *increase* by \$0.2 million or 0.9%. Specific changes are discussed in the following functional area summaries.

The following categories are discussed further in the Non-Departmental section of this chapter further below:

- The **Revenue Sharing** payment to the City of Charlottesville makes up 5% of all General Fund budgeted expenditures and is *increasing* \$0.4 million or 2.7% compared to the FY 20 Adopted budget.
- The **School Transfer** makes up 45% of all General Fund budgeted expenditures and is *decreasing* \$4.0 million or 2.9% as compared to the FY 20 Adopted budget.
- The **Ongoing Transfer to Capital/Debt Service** makes up 10% of all General Fund budgeted expenditures and is *decreasing* \$0.9 million or 2.9% compared to the FY 20 Adopted budget.
- The **One-time Transfer to Capital** removes a one-time transfer of \$186,575 provided to the Water Resources Capital Fund in FY 20.

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* \$0.3 million or 12.5% compared to the FY 20 Adopted budget. This is primarily due to an increase in a) the Tax Relief for the Elderly/Disabled program, discussed in the Health and Welfare functional area section of this chapter; and b) the Reserve for Contingencies.

Please see narratives in the following section for greater detail on changes specific to functional areas.

GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA INCLUDING SUMMARY OF NOTABLE CHANGES

The General Fund is divided into seven major functional areas that include local government programs: Administration; Judicial; Public Safety; Public Works; Health and Welfare; Parks, Recreation and Culture; and Community Development. An eighth area, Non-Departmental, includes the City/County Revenue Sharing Agreement, transfers to the School Fund, Capital Funds, Debt Funds, Other Funds, as well as reserves and other uses of funds.

ADMINISTRATION

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
ADMINISTRATION								
Board of Supervisors	\$647,974	\$756,446	\$718,084	\$752,364	\$703,532	\$703,532	(\$52,914)	-7.0%
Executive Leadership	2,327,461	2,935,663	3,233,647	3,107,361	2,790,182	2,790,182	(\$145,481)	-5.0%
Human Resources	772,202	935,698	891,710	991,279	885,234	856,705	(\$78,993)	-8.4%
County Attorney	1,085,973	1,131,087	1,082,021	1,260,933	1,131,224	1,131,224	\$137	0.0%
Finance Department	5,641,507	6,356,666	6,254,682	6,911,982	6,060,031	6,060,031	(\$296,635)	-4.7%
Information Technology	3,552,236	3,863,315	4,168,322	4,465,349	4,076,545	4,076,545	\$213,230	5.5%
Voter Registration & Elections	713,752	808,913	867,930	1,704,377	971,510	971,510	\$162,597	20.1%
TOTAL ADMINISTRATION	\$14,741,104	\$16,787,788	\$17,216,397	\$19,193,645	\$16,618,258	\$16,589,729	(\$198,059)	-1.2%

The Administration Functional Area *decreases* by \$198,059 or 1.2% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Board of Supervisors

- Net *decrease* of \$52,914 due primarily to *decreases* in the cost of the annual audit, public official liability insurance, and reductions to funding for the annual Strategic Plan retreat, the number of police officers in attendance during Board meetings, and travel, training, and education.

Executive Leadership

- \$35,000 *increase* in funding in the Office of Equity and Inclusion to support equity, diversity, and inclusivity efforts such as creation of a language access pool, minority business week support, training for organizational change, and emerging opportunities.
- \$25,000 *decrease* in the Project Management Office for part-time wages and contract services that support implementation of countywide business process improvement initiatives.
- Removes funding for a Budget and Special Programs Analyst and a Performance and Policy Analyst position in the Office of Management and Budget that have been frozen in FY 20 and are recommended to remain frozen in FY 21.

Human Resources

- Removes funding for a Technology Training Specialist position that has been frozen in FY 20 and is recommended to remain frozen in FY 21.
- The Adopted Budget reflects a change from the Revised Recommended Budget in the transfer to the School Division based on removal of salary increases.

County Attorney

- Notable changes are those that impact all County departments and discussed in the Expenditures by Type section located previously in this chapter.

Finance Department

- Removes funding for a Business Auditor, Tax Analyst, Appraiser, and Deputy Director of Finance positions that have been frozen in FY 20 and are recommended to remain frozen in FY 21.
- During FY 20, salary and benefit costs for the Manager of Economic Analysis and Forecasting moved to the Community Development Department. This change is continued into FY 21.
- Continues to provide funding for biennial pictometry flyovers and outsourcing of animal licensing services, which were approved during FY 20.
- Removes \$150,000 in one-time support for the Financial Management division that was provided in FY 20.

- In FY 20, a supplemental appropriation of \$55,000 was approved for costs associated with newly leased space at 400 Preston Avenue. This lease and related operating costs continue into FY 21.

Information Technology

- During FY 20, \$176,655 for 3.0 positions, their associated costs, and part-time, temporary support moved from the Community Development Department to the Information Technology Department for Records Management and Knowledge Management & Communications functions. This change is continued into FY 21.
- Notable changes are those that impact all County departments and discussed in the Expenditures by Type section located previously in this chapter.

Voter Registration & Elections

- Includes \$71,771 for an Assistant Elections Manager position to maintain current service levels of the department, as well as to successfully implement and maintain the new State mandated Early Voting law.
- All other changes in overtime, part-time wages, operating, and capital outlay expenses are primarily due to the elections being held in FY 20 compared to FY 21, the new State mandated Early Voting Law, and costs related to the upcoming redistricting due to the Census.

JUDICIAL

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
JUDICIAL								
Clerk of the Circuit Court	\$944,709	\$1,005,028	\$964,331	\$1,007,626	\$915,467	\$915,467	(\$89,561)	-8.9%
Commonwealth Attorney	1,363,309	1,443,293	1,428,464	1,586,031	1,577,185	1,577,185	\$133,892	9.3%
Sheriff	2,679,090	3,096,381	2,957,091	3,320,310	2,907,292	2,981,515	(\$114,866)	-3.7%
Courts								
Circuit Court	92,963	107,958	171,681	196,739	193,886	193,886	\$85,928	79.6%
General District Court	39,383	40,800	40,800	40,800	40,800	40,800	\$0	0.0%
Magistrate	4,105	4,250	4,171	4,575	4,575	4,575	\$325	7.6%
Juvenile Court	124,668	124,305	124,305	121,674	121,674	121,674	(\$2,631)	-2.1%
Public Defender Office	80,307	82,717	82,717	109,990	82,717	82,717	\$0	0.0%
TOTAL JUDICIAL	\$5,328,534	\$5,904,732	\$5,773,560	\$6,387,745	\$5,843,596	\$5,917,819	\$13,087	0.2%

The Judicial Functional Area *increases* by \$13,087 or 0.2% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Clerk of the Circuit Court

- Removes funding for a Deputy Clerk position that has been frozen in FY 20 and is recommended to remain frozen in FY 21.
- Decrease of \$22,000 to delay the continued digitization of record books.

Commonwealth Attorney

- In FY 20, \$116,786 was appropriated in state and local funding for an additional Assistant Commonwealth’s Attorney based on approval by State Compensation Board. This position continues in FY 21.

Sheriff

- Salary savings have been realized with several deputies retiring, turnover in employees, and replacements starting at lower base pays.
- A \$97,441 net *decrease* in capital outlay expenditures due primarily to the removal of \$45,000 in one-time costs budgeted in FY 20 and a decrease in the department’s contribution to the Vehicle Replacement Fund.
- Includes \$74,223 for an additional Sheriff Deputy position.

Courts

- In FY 20, \$61,516 was appropriated for an additional Legal Assistant for the new Circuit Court judge. This position is jointly funded by the County of Albemarle, the City of Charlottesville, and the County of Greene and continues in FY 21.

Public Defender Office

- No change in funding based on no market increase for salaries is adopted in FY 21.

PUBLIC SAFETY

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP \$ CHANGE	% CHANGE
PUBLIC SAFETY								
Police Department	\$18,915,581	\$20,387,366	\$20,279,111	\$21,710,772	\$19,649,017	\$19,649,017	(\$738,349)	-3.6%
System-Wide Fire Rescue Services	16,048,332	17,587,590	17,521,599	21,837,528	18,822,365	18,822,365	\$1,234,775	7.0%
Inspections	1,465,587	1,496,964	1,531,027	1,708,587	1,493,179	1,493,179	(\$3,785)	-0.3%
Public Safety Agencies								
Albemarle Charlottesville Regional Jail	3,917,517	4,198,490	4,223,187	4,510,292	4,199,579	4,199,579	\$1,089	0.0%
Blue Ridge Juvenile Detention Center	420,008	489,484	423,114	512,443	465,500	465,500	(\$23,984)	-4.9%
Charlottesville-Albemarle SPCA	604,946	623,789	623,855	641,567	641,567	641,567	\$17,778	2.9%
Community Attention	30,874	0	0	0	0	0	\$0	
Emergency Communications Center	2,474,634	2,955,983	2,861,215	2,910,001	2,840,549	2,840,549	(\$115,434)	-3.9%
Foothills Child Advocacy Center	43,486	44,791	44,791	46,000	44,791	44,791	\$0	0.0%
Offender Aid Restoration	214,034	218,805	218,805	247,746	218,805	218,805	\$0	0.0%
Va Juvenile Community Crime Control Act	52,231	52,231	52,231	52,231	52,231	52,231	\$0	0.0%
TOTAL PUBLIC SAFETY	\$44,187,229	\$48,055,493	\$47,778,936	\$54,177,167	\$48,427,583	\$48,427,583	\$372,090	0.8%

The Public Safety Functional Area *increases* by \$372,090 or 0.8% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Police Department

- Removes funding for a Police Services Assistant and Evidence Property Clerk positions (1.5 FTE) that have been frozen in FY 20 and are recommended to remain frozen in FY 21.
- A \$644,051 net *decrease* in capital outlay expenditures due to a decrease in the department’s contribution to the Vehicle Replacement Fund, capital outlay expenses that can be reasonably delayed into FY 22 or beyond, and the removal of one-time costs for positions added in FY 20.
- *Decrease* of \$120,596 or 45% in department travel, training, and education.
- *Decrease* of \$100,000 in reimbursable overtime based on recent expenditure trends. There is a corresponding revenue decrease related to reimbursable overtime.

System-Wide Fire Rescue Services

- *Increase* of \$801,142 for 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. Currently, those stations provide ALS EMS coverage from 6:00 am – 6:00 pm Monday through Friday. When service begins in early FY 22, a significant portion of these positions’ costs are anticipated to be offset by directly related EMS Cost Recovery revenues. During FY 21, \$468,436 in revenue from General Fund fund balance is budgeted until those EMS Cost Recovery revenues are realized, for a net cost of \$332,706 in FY 21.
- *Increase* of \$168,872 for the 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 for 10.0 positions to provide weekday, daytime fire staffing at the Crozet Volunteer Fire Department and Pantops

Public Safety Station. The grant provides federal funding of 75% of salaries and benefits for the first two years of the grant and 35% in the third year of the grant.

- To support the recommended Fire Rescue staffing model for Crozet, Pantops, Stony Point, East Rivanna, and Earlysville that is anticipated to be supported by a FEMA grant in the FY 21 Operating budget, the Capital Budget (see Capital chapter) includes \$1.9 M in funding to provide two ambulances and a fire engine.
- In FY 20, an Emergency Management Coordinator position and related operating costs were reallocated from the Emergency Communication Center (ECC) to the Fire Rescue Department. This change continues in FY 21.
- Removes funding for an Administrative Assistant position (0.5 FTE) that has been frozen in FY 20 and is recommended to remain frozen in FY 21 and a reduction of \$31,854 in part-time temporary wages.
- Volunteer Fire Rescue stations are provided funding guided by the Board of Supervisors' approved Volunteer Funding Policy. This includes contributions for operating 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 level funded
 - The remaining 8 volunteer stations *increase* \$155,469 or 9.6% in total, which includes:
 - Operating expenses *increase* \$68,004 or 4.5% in total.
 - One-time costs *increase* \$76,324 or 83.1% in total, 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.
- The City of Charlottesville Fire Contract *increases* \$56,134 or 28.2% based on the projected number of net calls into the County.

Inspections

- The Inspections Division is organizationally part of the Community Development Department but reported separately in the Public Safety functional area.
- Notable changes are those that impact all County departments and discussed in the Expenditures by Type section located previously in this chapter.

Public Safety Agencies

- The contributions to the following agencies are based on the County's share of costs per each entity's regional agreement:
 - Albemarle Charlottesville Regional Jail (ACRJ) *increases* \$1,089 or less than 0.1%. This includes a 2.2% *increase* in the County's total share of ACRJ costs based on the regional funding formula.
 - Blue Ridge Juvenile Detention Center (BRJDC) *decreases* \$23,984 or 4.9%. This includes a 1.1% *increase* in the County's total share of BRJDC costs based on the regional funding formula.
 - Emergency Communications Center (ECC) *decreases* \$115,434 or 3.9%. This includes a 3.9% *decrease* in the County's total share of ECC costs based on the regional funding formula, a *decrease* for the Emergency Management Coordinator position reallocated to the Fire Rescue Department in FY 20, the addition of two temporary positions to assist with workload increases in the near-term in support of Capital Improvements Program projects underway, and a 0.25 Office Associate position.
- The Charlottesville Albemarle Society for the Prevention of Cruelty to Animals (CA-SPCA) contribution is *increasing* \$17,778 or 2.9% based on the contract approved by the Board of Supervisors in 2009. This contribution also includes \$3,463 to support the CA-SPCA's spay and neuter efforts, which is offset by related state revenue.
- Recommendations for Foothills Child Advocacy Center and Offender Aid and Restoration are based on the County Agency Budget Review Team (ABRT) process. A summary of the ABRT process can be found in the Health and Welfare section of this chapter.

PUBLIC WORKS

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
PUBLIC WORKS								
Facilities and Environmental Services	\$4,593,703	\$5,244,202	\$5,289,858	\$5,955,173	\$4,994,118	\$4,994,118	(\$250,084)	-4.8%
Rivanna Solid Waste Authority	1,129,123	1,200,739	1,090,846	1,572,188	1,500,947	1,500,947	\$300,208	25.0%
TOTAL PUBLIC WORKS	\$5,722,826	\$6,444,941	\$6,380,704	\$7,527,361	\$6,495,065	\$6,495,065	\$50,124	0.8%

The Public Works Functional Area *increases* by \$50,124 or 0.8% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Facilities and Environmental Services

- *Decrease* of \$141,087 in utilities for County-owned facilities based on a combination of trends in consumption and rates.
- Other notable changes are those that impact all County departments and discussed in the Expenditures by Type section located above in this chapter.

Rivanna Solid Waste Authority (RSWA)

- The RSWA contribution is expected to *increase* by \$300,208 or 25.0%. Cost drivers for this increase include:
 - Operating costs associated with the opening of the Ivy Convenience Center, estimated to open in June 2020.
 - Significant increase in contract rates for hauling and disposal of solid waste from the Ivy Transfer Station.
 - Rising costs of the Ivy wood chipping program.
- Any variance between budgeted and actual FY 21 expenditures will be reconciled in FY 22 and may require reimbursement by RSWA or additional support by Albemarle County.

HEALTH AND WELFARE

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
HEALTH AND WELFARE								
Department of Social Services	\$14,055,618	\$15,078,750	\$14,786,297	\$16,102,475	\$15,178,128	\$15,178,128	\$99,378	0.7%
Transfer to Bright Stars Fund	924,969	992,711	859,389	986,141	914,487	914,487	(\$78,224)	-7.9%
Transfer to Children Services Act Fund	1,646,040	1,846,529	1,846,529	1,846,529	1,846,529	1,846,529	\$0	0.0%
Agency Budget Review Team Agencies								
Big Brothers Big Sisters	0	0	0	10,000	0	0	\$0	
Boys & Girls Club	55,000	56,650	56,650	126,000	56,650	56,650	\$0	0.0%
The Bridge Line	15,450	15,914	15,914	20,000	15,914	15,914	\$0	0.0%
The Bridge Ministry	0	0	0	140,000	0	0	\$0	
Building Goodness	0	0	0	15,000	0	0	\$0	
Charlottesville Free Clinic	116,699	116,699	116,699	125,000	116,699	116,699	\$0	0.0%
Child Health Partnership	310,545	319,861	319,861	335,854	319,861	319,861	\$0	0.0%
Computers4Kids	13,780	14,193	14,193	14,620	14,193	14,193	\$0	0.0%
The Front Porch	0	0	0	15,000	0	0	\$0	
Georgia's Friends	0	24,560	24,560	25,000	24,560	24,560	\$0	0.0%
Habitat for Humanity	0	0	0	22,500	0	0	\$0	
International Rescue Committee	0	0	0	15,000	0	0	\$0	
Legal Aid Justice Center	38,700	39,435	39,435	49,293	39,435	39,435	\$0	0.0%
Light House Studio	0	16,642	16,642	25,000	16,642	16,642	\$0	0.0%
Literacy Volunteers	26,046	26,827	26,827	31,900	26,827	26,827	\$0	0.0%
Local Food Hub	0	0	0	25,000	0	0	\$0	
Monticello Area Community Action Agency	44,500	44,500	44,500	65,625	44,500	44,500	\$0	0.0%
On Our Own	0	13,179	13,179	23,000	13,179	13,179	\$0	0.0%
Partner for Mental Health	0	0	0	30,000	0	0	\$0	
Piedmont Court Appointed Special Advocates	9,500	9,500	9,500	25,000	9,500	9,500	\$0	0.0%
ReadyKids	70,340	72,450	72,450	90,176	72,450	72,450	\$0	0.0%
Sexual Assault Resource Agency	21,218	21,855	21,855	22,511	21,855	21,855	\$0	0.0%
Shelter for Help in Emergency	90,721	93,443	93,443	100,020	93,443	93,443	\$0	0.0%
Sin Barreras - Without Barriers	0	0	0	11,000	0	0	\$0	
TJ Area Coalition for the Homeless	20,852	22,259	22,259	41,000	22,259	22,259	\$0	0.0%
United Way Financial Stability Program	12,978	12,978	12,978	17,600	12,978	12,978	\$0	0.0%
Women's Initiative	14,420	14,853	14,853	20,000	14,853	14,853	\$0	0.0%
YMCA Childcare at Jefferson School City Center	0	0	0	22,000	0	0	\$0	
Other Health and Welfare Agencies								
C'ville-Albemarle Health Department	731,396	753,338	753,338	805,822	805,822	805,822	\$52,484	7.0%
Jefferson Area Board for Aging	377,985	377,985	377,985	377,985	377,985	377,985	\$0	0.0%
Piedmont Va. Community College	24,255	24,008	24,008	24,048	24,048	24,048	\$40	0.2%
Region Ten	795,794	813,260	813,260	826,760	813,260	813,260	\$0	0.0%
United Way Childcare Scholarship Program	147,000	161,000	161,000	161,000	161,000	161,000	\$0	0.0%
Tax Relief for the Elderly/Disabled	1,035,376	1,020,000	1,113,269	1,190,000	1,190,000	1,190,000	\$170,000	16.7%
TOTAL HEALTH AND WELFARE	\$20,599,182	\$22,003,379	\$21,670,873	\$23,783,859	\$22,247,057	\$22,247,057	\$243,678	1.1%

The Health and Welfare Functional Area *increases* by \$243,678 or 1.1% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Department of Social Services

- Removes funding for a Specialist II and Bright Stars Family Coordinator position (2.0 FTE, budgeted 1.6 in the General Fund and 0.4 in the Bright Stars Fund) that have been frozen in FY 20 and are recommended to remain frozen in FY 21.
- *Increase* of \$20,000 for the Emergency Utility Program.
- Direct Assistance, which are payments made to families and individuals for a variety of program costs that are mostly reimbursed by state and federal revenues are *increasing* \$161,645 or 3.9%. The *increase* is primarily due to:
 - \$400,000 *increase* in Foster Care-related expenditures that are fully funded by state and federal revenue.
 - \$31,000 *increase* in Adoption-related expenditures that are fully funded by state and federal revenue.
 - \$270,000 *decrease* IV-E Non-Eligible Services program-related expenditures that are fully funded by state revenue.

Transfer to Bright Stars Fund

- Removes funding for Bright Stars Family Coordinator position (1.0 FTE, budgeted 0.6 in the General Fund and 0.4 in the Bright Stars Fund) that has been frozen in FY 20 and is recommended to remain frozen in FY 21.

Transfer to Comprehensive Services Act Fund

- There is no change in this amount based on current and projected service trends and reimbursement rates.

Agency Budget Review Team (ABRT) Agencies

- There is no change in funding for ABRT agencies.
- For the second year in a row, the FY 21 ABRT process was a County-only process pursuant to the Board of Supervisors' discussion on June 5, 2019. This process was co-managed by the Office of Management and Budget and the Department of Social Services. The FY 21 ABRT team was comprised of citizens and County staff members and used a streamlined process evaluating requests made by human services and other community agencies that are generally non-contractual or not based on another funding agreement. The application for funding is based on an outcome measurement model which requests information from agencies and programs about the concrete and measurable impact they are making in the communities they serve. Funding recommendations in FY 21 are based on the ABRT's rating for these agencies with exception of agencies that had an exemplary rating over the past two years. County staff reviewed those agencies' outcomes, FY 21 projections, and the agency's strategies to determine whether there were any significant changes over the prior year's application and determined whether these outcomes were met.

Other Health and Welfare Agencies

- Charlottesville-Albemarle Health Department *increases* \$52,484 or 7.0% primarily due to a \$30,000 request to fund a part-time Community Health Worker position for the clinic at Yancey Community Center to serve Southern Albemarle. The remaining \$22,484 increase is for the County's share of the Health Department's costs of existing services.
- Piedmont Virginia Community College's *increase* of \$40 or 0.2% is based on the County's percentage of enrollment.
- Other agencies' funding are unchanged and include funding for the County's share of existing services.

Tax Relief for the Elderly/Disabled

- Program *increases* \$170,000 or 16.7% primarily due to new program participants, applicants qualifying for a higher percentage of relief, and increases in property assessments.

PARKS, RECREATION, AND CULTURE

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
PARKS, RECREATION, AND CULTURE								
Parks & Recreation Department	\$2,888,053	\$3,334,188	\$3,360,657	\$3,991,037	\$2,933,417	\$2,933,417	(\$400,771)	-12.0%
Transfer to Darden Towe Memorial Park Fund	197,621	202,529	186,207	200,646	180,643	180,643	(\$21,886)	-10.8%
C'ville/Albemarle Conv. Visitors Bureau	839,004	853,213	853,213	757,416	757,416	757,416	(\$95,797)	-11.2%
Jefferson Madison Regional Library	4,583,927	4,705,746	4,705,746	4,809,845	4,657,607	4,657,607	(\$48,139)	-1.0%
Cultural Agencies and Festivals								
Jeff. School African Amer. Heritage Center	0	10,000	10,000	10,000	10,000	10,000	\$0	0.0%
African Amer. Cultural Fest./Chihamba	4,500	3,000	3,000	3,000	1,500	1,500	(\$1,500)	-50.0%
Artisan Studio Tour	0	0	0	10,000	0	0	\$0	
Brown Townes Education Productions	0	0	0	22,053	0	0	\$0	
C'ville Mural Project/Bridge Arts Initiative	0	0	0	10,000	0	0	\$0	
Charlottesville Opera	5,800	0	0	5,000	0	0	\$0	
Charlottesville Symphony Society	0	0	0	10,000	0	0	\$0	
The Front Porch	0	0	0	20,000	0	0	\$0	
Municipal Band	8,000	8,000	8,000	8,000	8,000	8,000	\$0	0.0%
New City Arts	0	0	0	10,000	0	0	\$0	
Paramount Theater	6,500	2,500	2,500	10,000	2,500	2,500	\$0	0.0%
Rivanna Conservation Alliance - Flow Festival	4,700	4,700	4,700	5,000	4,700	4,700	\$0	0.0%
Sin Barreras - Sabroso Festival	0	0	0	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%
Virginia Discovery Museum	4,000	2,500	2,500	10,000	2,500	2,500	\$0	0.0%
WNRN Radio / Hear Together	0	0	0	5,000	0	0	\$0	
WTJU Radio / Fall Concert Series	0	0	0	10,000	0	0	\$0	
TOTAL PARKS, RECREATION, AND CULTURE	\$8,562,106	\$9,146,376	\$9,156,523	\$9,930,497	\$8,578,283	\$8,578,283	(\$568,093)	-6.2%

The Parks, Recreation, and Culture Functional Area *decreases* by \$568,093 or 6.2% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Parks and Recreation Department

- \$216,574 *decrease* due to no Summer 2020 programs (summer swim, athletics, classes, and special activities), which includes wages for 114 temporary, seasonal Parks and Recreation workers and professional instructional services, and a reduction to the Adaptive Recreation program.
- \$46,000 *increase* for lake testing and monitoring for algae blooms.
- \$201,884 *decrease* in capital outlay expenditures due to capital outlay expenses that can be reasonably delayed into FY 22 or beyond, removal of one-time costs for a position added in FY 20, and a decrease in the department’s contribution to the Vehicle Replacement Fund.

Transfer to Darden Towe Memorial Park Fund

- Notable changes are those that impact all County departments and discussed in the Expenditures by Type section located previously in this chapter.

Charlottesville Albemarle Convention and Visitors Bureau (CACVB)

- The CACVB contribution is determined by an agreement between the County and City of Charlottesville in which funding for the CACVB is based on 30% of received transient occupancy tax revenues in the most recent fiscal year (for FY 21, this is FY 19).

Jefferson Madison Regional Library

- Includes funding for the County’s share of existing services.

Cultural Agencies and Festivals

- As directed by the Board of Supervisors at its September 2, 2015 meeting, FY 21 funding for Recreation and Cultural Agencies is based on a review coordinated by County staff using criteria relevant to cultural agencies and not the City/County Agency Budget Review Team (ABRT) process.
- Funding previously recommended in February for three newly funded programs are no longer included in the Revised Recommended Budget and Adopted Budget. Those programs and respective amounts were:
 - \$2,500 for the Charlottesville Mural Project, sponsored by The Bridge Progressive Arts Initiative
 - \$2,500 for the Charlottesville Symphony Society
 - \$625 for Sin Barreras’ Sabroso Festival

- Other cultural agency and festival amounts are unchanged.

COMMUNITY DEVELOPMENT

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP	
							\$ CHANGE	% CHANGE
COMMUNITY DEVELOPMENT								
Community Development Department	\$5,541,739	\$5,772,668	\$5,683,467	\$5,864,590	\$5,419,999	\$5,419,999	(\$352,669)	-6.1%
Economic Development Services								
Economic Development Office	369,051	570,328	560,538	738,750	627,788	627,788	\$57,460	10.1%
Transfer to Economic Development Fund	3,200,000	0	250,000	0	0	0	\$0	
Economic Development Agencies								
Cent. Va Partnership for Econ. Development	52,856	53,848	53,848	54,319	54,319	54,319	\$471	0.9%
Cent. Va Small Business Development Center	12,000	24,000	24,000	36,000	36,000	36,000	\$12,000	50.0%
Virginia Career Works – Piedmont Region	15,857	16,155	16,155	16,295	16,295	16,295	\$140	0.9%
Transit Agencies								
Cent. Shenandoah Planning District Commission	0	0	0	770	770	770	\$770	
Charlottesville Area Transit	1,178,382	1,043,199	1,043,199	1,710,593	1,135,556	516,560	(\$526,639)	-50.5%
Jaunt	1,937,049	2,232,115	2,232,115	2,731,604	2,363,297	2,423,833	\$191,718	8.6%
Regional Transit Partnership	0	25,000	25,000	125,000	94,386	147,886	\$122,886	491.5%
Transit Reserve	0	0	0	0	0	245,000	\$245,000	
Other Community Development Agencies								
Albemarle Housing Improvement Program	412,000	412,000	412,000	600,000	412,000	412,000	\$0	0.0%
Piedmont Housing Alliance	35,757	60,757	60,757	75,946	60,757	60,757	\$0	0.0%
Rivanna Conservation Alliance - Streamwatch	15,000	15,000	15,000	15,000	15,000	15,000	\$0	0.0%
TJ Planning District Commission	129,209	131,262	131,262	132,253	132,253	132,253	\$991	0.8%
TJ Soil & Water Conservation	114,392	117,409	119,166	123,696	121,980	121,980	\$4,571	3.9%
Virginia Cooperative Extension Service	196,023	223,724	155,003	238,982	214,644	214,644	(\$9,080)	-4.1%
TOTAL COMMUNITY DEVELOPMENT	\$13,209,314	\$10,697,465	\$10,781,510	\$12,463,798	\$10,705,044	\$10,445,084	(\$252,381)	-2.4%

The Community Development Functional Area *decreases* by \$252,381 or 2.4% compared to the FY 20 Adopted Budget and reflects the following notable changes. Changes impacting all County departments are discussed in the preceding Expenditures by Type section of this chapter.

Community Development Department

- During FY 20, \$176,655 for 3.0 positions, their associated costs, and part-time, temporary support moved from the Community Development Department to the Information Technology Department for Records Management and Knowledge Management & Communications functions. This change is continued into FY 21.
- During FY 20, salary and benefit costs for the Manager of Economic Analysis and Forecasting moved from the Finance Department. This change is continued into FY 21.
- Removes funding for a Senior Planner and Zoning position (2.0 FTE) that have been frozen in FY 20 and are recommended to remain frozen in FY 21.
- A combined *decrease* of \$70,255 or 27% in part-time temporary wages and contract services. These expenses typically support special projects or projects requiring skills not possessed by current staff. Current projects underway that will not be completed in FY 20 are anticipated to be requested for re-appropriation during FY 21.

Economic Development Services

- Economic Development Office: In FY 20, a supplemental appropriation of \$76,736 was approved for costs associated with newly leased space at 110 Old Preston Avenue. This lease and related operating costs continue into FY 21.
- Transfer to Economic Development Fund: \$250,000 will be appropriated in FY 20 to transfer funding to the Economic Development Fund after the adoption of the FY 21 budget, funded by General Fund fund balance.
- Economic Development Agencies: Central Virginia Partnership for Economic Development, Central Virginia Small Business Development Center (CVSBDC), and Virginia Career Works – Piedmont Region are funded based on respective per capita funding formulas. The increase for CVSBDC is greater due to FY 21 being the second year of a two-year phase-in for a new regional funding formula.

Transit Agencies

- Central Shenandoah Planning District Commission increases \$770 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 decreases \$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 will create a one-time savings in FY 21. Aside from that impact, this amount provides the County's share of existing services, increased operating and benefit costs, and the impact of related state, federal, and fare revenues, including a federal update calculated after the Board of Supervisors' March 11 Transit Work Session.
- Jaunt increases \$191,718 or 8.6% based on the County's share of existing services, increased operating and benefit costs, and the impact of related state, federal, and fare revenues on each agency, including a federal update calculated after the Board of Supervisors' March 11 Transit Work Session. Jaunt's amount also includes the local match for capital costs, including the purchase of 6 electric transit vehicles, and a 4% increase in driver wages to increase alignment among regional transit driver wages.
- The Regional Transit Partnership (RTP) increases \$122,886 due to:
 - An increase of \$69,386 to provide the County's share of funding toward the development of a Regional Transit Vision Plan. An additional \$69,386 is planned to be provided in FY 22 for a total County share of \$138,772 over two years. This funding is planned to be matched by the City of Charlottesville and state funding.
 - An increase of \$53,500 to provide the local match for a Planning & Feasibility Grant specific to Albemarle County.
- Includes a \$245,000 Transit Reserve, which was created after the Revised Recommended Budget based on the budget revisions due to CARES funding. This Reserve could be utilized should impacts of COVID-19 worsen after Federal CARES funding is fully utilized. Use of this reserve would be determined by the Board of Supervisors.

Other Community Development Agencies

- Recommendations for the Albemarle Housing Improvement Program (AHIP) and Piedmont Housing Alliance are based on the County Agency Budget Review Team (ABRT) process. A summary of the ABRT process can be found above in the Health and Welfare section of this chapter.
 - In addition, \$250,000 in General Fund fund balance will be appropriated to the Climate Action Reserve for Albemarle Housing Improvement Program (AHIP) weatherization/repair in FY 20 after the adoption of the FY 21 budget. The Climate Action Reserve is budgeted in the Non-Departmental section of the General Fund, further below.
- The following agencies include funding for the County's share of existing services:
 - Thomas Jefferson Planning District Commission. Please note that requested and adopted 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.
 - Thomas Jefferson Soil and Water Conservation District
 - Virginia Cooperative Extension Service

NON-DEPARTMENTAL

	FY 19 ACTUAL	FY 20 ADOPTED	FY 20 ESTIMATE	FY 21 REQUEST	FY 21 REV. RECOMM	FY 21 ADOPTED	FY 21 ADP - FY 20 ADP \$ CHANGE	% CHANGE
NON-DEPARTMENTAL								
City/County Revenue Sharing	\$15,696,360	\$14,199,607	\$14,199,607	\$14,589,313	\$14,589,313	\$14,589,313	\$389,706	2.7%
Transfer to School Operations	\$131,312,821	\$138,200,512	\$135,564,024	\$144,184,871	\$134,184,078	\$134,184,078	(\$4,016,434)	-2.9%
Transfers to Capital and Debt								
Transfer to School Debt Service	\$14,377,416	\$16,136,030	\$13,847,993	\$13,382,027	\$13,382,027	\$13,382,027	(\$2,754,003)	-17.1%
Transfer to Gen Govt Debt Service	9,005,470	9,830,145	9,006,326	8,652,927	8,652,927	8,652,927	(\$1,177,218)	-12.0%
Transfer to School CIP	1,406,032	0	0	10,382,000	8,107,112	8,107,112	\$8,107,112	
Transfer to General Govt. CIP	3,127,489	5,066,310	7,599,728	0	0	0	(\$5,066,310)	-100.0%
Transfer to School CIP - One-Time	1,896,148	0	2,300,000	0	0	0		
Transfer to General Govt. CIP - One-Time	949,184	0	2,257,179	0	0	0	\$0	
Transfer to Water Resources CIP - One-Time	741,132	186,575	186,575	0	0	0	(\$186,575)	-100.0%
Total	\$31,502,871	\$31,219,060	\$35,197,802	\$32,416,954	\$30,142,066	\$30,142,066	(\$1,076,994)	-3.4%
Other Transfers								
Transfer to Water Resources Fund	1,289,120	1,377,205	1,364,895	1,451,097	1,388,008	1,388,008	\$10,803	0.8%
Transfer to Broadband Authority	800,000	0	0	0	0	0	\$0	
Transfer to Economic Development Authority	0	280,000	75,000	280,000	280,000	280,000	\$0	0.0%
Transfer to Housing Fund	1,300,000	0	527,154	0	0	0	\$0	
Transfer to Other Funds	458,388	0	2,203	0	0	0	\$0	
Total	3,847,508	1,657,205	1,969,252	1,731,097	1,668,008	1,668,008	10,803	0.7%
Other Non-Departmental								
Refunds	\$43,207	\$120,000	\$30,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
Board of Supervisors Strategic Priority Support	0	145,000	0	145,000	145,000	145,000	\$0	0.0%
Climate Action Funding Pool	0	0	750,000	0	0	0	\$0	
Business Process Optimization Reserve	0	457,922	300,350	500,000	250,000	250,000	(\$207,922)	-45.4%
Salary and Benefits Reserve	0	300,000	500	300,000	150,000	150,000	(\$150,000)	-50.0%
Personnel Savings	0	0	0	0	(978,100)	(978,100)	(\$978,100)	
Early Retirement	548,509	559,500	521,888	609,000	609,000	609,000	\$49,500	8.8%
Training Pool	0	65,000	0	100,000	0	0	(\$65,000)	-100.0%
Minimum Wage Reserve	0	0	0	745,000	0	0	\$0	
Pay-for-Performance Pool	0	370,000	0	0	0	0	(\$370,000)	-100.0%
Grants Leveraging Reserve	0	60,000	0	60,000	0	0	(\$60,000)	-100.0%
Innovation Fund	0	100,000	0	20,000	0	0	(\$100,000)	-100.0%
Reserve for Contingencies	0	292,707	0	679,271	600,000	814,266	\$521,559	178.2%
Total	\$591,716	\$2,470,129	\$1,602,738	\$3,278,271	\$895,900	\$1,110,166	(\$1,359,963)	-55.1%
TOTAL NON-DEPARTMENTAL	\$182,951,276	\$187,746,513	\$188,533,423	\$196,200,506	\$181,479,365	\$181,693,631	(\$6,052,882)	-3.2%

City/County Revenue Sharing

- The County is obligated to pay \$14,589,313 to the City of Charlottesville in FY 21 in fulfillment of the revenue sharing agreement provisions, an *increase* of \$389,706 or 2.7% over the FY 20 payment. This payment is the amount calculated through the formula (including population, tax base, tax rate, and sales ratio) laid out in the 1982 Annexation and Revenue Sharing Agreement.

Transfer to School Operations

- The transfer to the School Division *decreases* \$4,016,434 or 2.9% from the FY 20 Adopted budget. This is based on the school funding formula as shown in the following table.

**County of Albemarle
Allocation of Local Tax Revenue
Between General Government, Capital/Debt Service & Schools**

	<u>Adopted FY 20</u>	<u>Adopted FY 21</u>	<u>\$ Change FY 21-FY 20</u>
<u>Shared Revenue</u>			
General Property Taxes	201,202,709	200,997,702	(205,007)
PPTR	14,960,670	14,960,670	-
Other Local Taxes	59,659,490	52,850,529	(6,808,961)
Increase in Shared Revenue	275,822,869	268,808,901	(7,013,968)
Adjustments per Formula			
Less: Revenue Sharing	(14,199,607)	(14,589,313)	(389,706)
Less: E911 Surcharge	(1,840,135)	(1,840,135)	-
Adjustments to Formula			
Less: Dedicated Water Resource Revenue	(1,377,205)	(1,388,008)	(10,803)
Net Projected Local Taxes	258,405,922	250,991,445	(7,414,477)
<u>Less: Capital/Debt Service Allocation</u>			
Prior Year Base	31,032,485	31,032,485	-
Change based on formula	-	(890,419)	(890,419)
Total Capital Outlay & Debt Service*	31,032,485	30,142,066	(890,419)
<u>Committed New Non-Departmental Expenditures</u>			
Tax Relief for the Elderly & Handicapped	1,020,000	1,190,000	170,000
Refunds	120,000	120,000	-
Economic Development Authority Performance Agreements	280,000	280,000	-
Total Committed New Non-Departmental Exp.	1,420,000	1,590,000	170,000
 NET REVENUE	 225,953,437	 219,259,380	 (6,694,057)
<u>Recurring Transfer to School Division</u>			
Prior Year Base			138,200,512
Increase (60% of Increase in Net Revenue)			(4,016,434)
FY 21 Total Transfer to School Division			134,184,078

Transfers to Capital and Debt

- Overall, General Fund transfers to capital projects and debt service *decrease* \$1,076,994 or 3.4%.
 - The formula transfer *decreases* \$890,419 and is shown in the following table.
 - 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 overall reduction also includes the removal of a one-time transfer of \$186,575 provided to the Water Resources Capital Fund in FY 20 to fund a “bridge year” for Stormwater capital projects until an ongoing source is identified for the program.

County of Albemarle			
Allocation of New Local Tax Revenue			
From General Fund to CIP/Debt Service			
	<u>Adopted</u> <u>FY 20</u>	<u>Adopted</u> <u>FY 21</u>	<u>% Change</u> <u>FY21 / FY20</u>
Net Shared Revenue	\$258,405,922	\$250,991,445	-2.9%
<u>Capital/Debt Service Allocation</u>			
Prior Year Base		\$31,032,485	
Change based on formula (Prior Year Base x -2.9%)		<u>(890,419)</u>	
Base Transfer by Formula	\$31,032,485	\$30,142,066	-2.9%
TOTAL Transfer		\$30,142,066	

Other Transfers

- The transfer to the Water Resources Fund *increases* \$10,803 or 0.8% based on the increased value of seven-tenths of a penny on the Real Estate tax rate.
- The transfer to the Economic Development Authority (EDA) includes \$280,000 planned to be transferred from the General Fund pursuant to performance agreements between a) the County, EDA, and Brookdale Partners LP; b) the County, EDA, and WillowTree Inc; and c) the County, EDA, Central Virginia Electric Cooperative, and Central Virginia Services, Inc.
- The transfer to the Housing Fund includes \$527,154 in General Fund fund balance that will be appropriated in FY 20 after adoption of the FY 21 budget. There is currently no planned transfer to the Housing Fund in FY 21. Balances remaining in the Housing Fund at the end of FY 20 are anticipated to be recommended to be carried forward into FY 21.

Other Non-Departmental

- Refunds: Funding remains at \$120,000 to pay refunds owed by the County.
- Board of Supervisors Strategic Priority Support Reserve: Funding remains at \$145,000. Proposed use of this funding in FY 21 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 CDD’s work program.
- Climate Action Funding Pool: FY 20 funding totals \$750,000 and includes \$500,000 already appropriated in support of the Climate Action Plan and an additional \$250,000 will be appropriated for Albemarle Housing Improvement Program (AHIP) weatherization/repair after the adoption of the FY 21 budget. Balances remaining in the reserve at the end of FY 20 are anticipated to be recommended to be carried forward into FY 21.
- Business Process Optimization Reserve: Funding *decreases* \$207,922 or 45.4%. This funding is used to implement business process improvements, which may include technology solutions, that are designed to improve customer experience and organizational performance.
- Salary and Benefits Reserve: Funding *decreases* \$150,000 or 50.0%. 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.
- Personnel Savings: This *decreases* the General Fund by \$978,100 for vacant positions that are to be “frozen,” but have not yet been identified.
- Early Retirement: Funding *increases* \$49,500 or 8.8% and provides funding for current and projected Voluntary Early Retirement Incentive Program (VERIP) recipients.
- There is no funding for the following reserves in FY 21:
 - Grants Leveraging Reserve
 - Innovation Fund
 - Pay-for-Performance Pool
 - Training Pool
 - Minimum Wage Reserve
- Reserve for Contingencies: Funding *increases* \$521,599 or 178.2%. This reserve is set aside to provide funds for unanticipated priority needs. Of this total amount of \$814,266, \$144,597 is for unanticipated expenses that may require ongoing funding and \$669,669 is for expenses that may require one-time funding.

GENERAL GOVERNMENT POSITION SUMMARY

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Adopt FY 20	Revised FY 20	Request FY 21	Rev Rec FY 21	Adopt FY 21	Chg from Adopted
Administration															
Board of Supervisors	2.00	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	0.00
Executive Leadership	10.50	10.50	11.50	12.00	12.25	14.25	14.79	15.29	19.79	20.79	20.79	20.79	20.79	20.79	0.00
Yancey School Community Center Grant											1.00	1.00	1.00	1.00	1.00
Human Resources ¹	2.00	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	0.00
County Attorney	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	10.00	9.00	9.00	0.00
Finance	49.80	49.80	52.80	53.30	54.80	55.80	55.80	58.80	60.80	63.80	62.80	65.80	62.80	62.80	-1.00
Information Technology	21.00	20.00	20.00	21.00	21.00	22.00	22.00	21.50	23.00	24.00	27.00	29.00	27.00	27.00	3.00
Board of Elections/Registrar	5.60	4.50	4.50	4.50	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.80	5.80	5.80	1.00
Administration Total	98.90	96.80	99.80	101.80	103.85	108.35	108.89	114.39	122.64	128.39	131.39	138.39	132.39	132.39	(16.79)
Judicial															
Circuit Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00
Clerk of Circuit Court	10.00	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	0.00
Sheriff	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	25.00	26.00	26.00	28.00	26.00	27.00	1.00
Commonwealth Attorney	9.00	9.00	9.50	9.50	11.50	11.50	11.50	12.50	12.50	12.50	13.50	13.50	13.50	13.50	1.00
Judicial Total	43.00	43.00	44.00	44.50	46.50	46.50	47.00	48.00	50.00	52.00	54.00	56.00	54.00	55.00	3.00
Public Safety															
Police	147.50	147.50	147.50	151.50	156.50	163.50	163.50	166.50	169.50	173.00	173.00	178.50	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	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
Problem Oriented Policing Grant Fund	0.00	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
Fire Rescue Services	80.00	80.00	89.00	96.00	98.60	109.00	109.00	113.00	119.50	119.50	121.50	142.50	142.50	142.50	23.00
FEMA Grant Fund	0.00	0.00	4.50	9.00	8.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety Total	229.50	229.50	243.00	259.50	266.50	276.50	276.50	282.50	292.00	294.50	296.50	323.00	317.50	317.50	23.00
Public Works															
Facilities and Environmental Services	21.60	22.35	22.21	22.00	23.00	26.25	26.25	27.25	28.25	28.25	28.25	31.25	29.25	29.25	1.00
FES - Facilities Planning & Construction	10.00	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	0.00
Public Works Total	31.60	31.35	31.21	31.00	32.00	34.75	34.75	36.25	37.25	39.75	39.75	42.75	40.75	40.75	1.00
Health & Welfare															
Social Services	108.20	108.20	108.70	112.30	115.05	120.15	122.15	126.65	135.25	138.25	137.75	145.00	137.75	137.75	-0.50
Bright Stars	18.50	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	0.00
Health & Welfare Total	126.70	126.50	127.00	131.00	133.75	141.25	143.25	147.75	158.75	161.75	161.25	168.50	161.25	161.25	(0.50)
Parks, Recreation & Culture															
Parks & Recreation Department	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.75	19.75	21.75	21.75	27.75	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
Parks, Recreation & Culture Total	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.75	22.75	24.75	24.75	30.75	24.75	24.75	0.00
Community Development															
Community Development Department	61.00	60.00	59.00	59.00	64.50	67.50	69.50	72.50	76.50	77.50	75.50	79.50	75.50	75.50	-2.00
Economic Development	0.00	0.00	0.00	0.00	2.50	2.50	2.50	3.00	3.00	3.00	3.00	4.00	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
Community Development Total	62.00	61.00	60.00	60.00	68.00	71.00	73.00	76.50	80.50	81.50	79.50	84.50	79.50	79.50	(2.00)
TOTAL POSITIONS	611.70	608.15	625.01	647.80	670.60	698.35	703.39	726.14	763.89	782.64	787.14	843.89	810.14	811.14	7.71
Total Annual Change	-47.60	-3.55	16.86	22.79	22.80	27.75	5.04	22.75	37.75	18.75	23.25	61.25	27.50	28.50	
% Annual Change	-7.2%	-0.6%	2.8%	3.6%	3.5%	4.1%	0.7%	3.2%	5.2%	2.5%	3.0%	7.8%	3.5%	3.6%	
Population²	99,010	100,780	101,575	102,731	103,707	105,051	105,715	107,697	108,639	109,722	109,722	110,929	110,929	110,929	
Positions/1,000 POPULATION	6.18	6.03	6.15	6.31	6.47	6.65	6.65	6.74	7.03	7.13	7.17	7.61	7.30	7.31	

¹This 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.

²Population figures are taken from the Weldon Cooper Center for Public Service website, Demographics Research Group page (<https://demographics.coopercenter.org/Virginia-population-estimates/>) "Intercensal Estimates for Virginia", January 27, 2020. The population projection for FY 21 assumes a 1.1% growth rate.

The chart includes full and part-time permanent positions. Temporary and seasonal part-time positions are not included. Frozen positions are not removed from the position count and are summarized in the following section.

SUMMARY OF GENERAL GOVERNMENT POSITION CHANGES

FY 20 Adopted Positions		782.64
FY 20	Finance Information Technology Yancey Grant Circuit Court Commonwealth's Attorney Fire Rescue Services Fire Rescue Services Social Services Community Development	Manager of Economic Analysis & Forecasting (to CDD) (1.00) Records Management and Knowledge Management Positions (from CDD) 3.00 Yancey Community Center Program Coordinator (approved for 3 years - grant-funded) 1.00 Legal Services Assistant 1.00 Assistant Commonwealth's Attorney 1.00 Emergency Management Coordinator 1.00 Temporary Overhire 1.00 Employment Services Worker (end of grant funding) (0.50) Records Management and Knowledge Management Positions (to IT) (3.00) <hr/> Manager of Econ. Analysis & Forecasting (from Finance) 1.00 <i>Subtotal, FY 20 Changes</i> 4.50
FY 20 Revised Positions		787.14
FY 21 Revised Recommended	Voter Registration & Elections Fire Rescue Fire Rescue Fire Rescue Facilities & Environmental Services	Assistant Elections Manager 1.00 24/7 Advanced Life Support EMS Positions 12.00 Weekday, Daytime Fire Positions (Grant) 10.00 Temporary Overhire (1.00) Environmental Services Systems Analyst (temporary to permanent) 1.00 <hr/> <i>Subtotal, FY 21 Revised Recommended</i> 23.00
FY 21 Adopted	Sheriff Deputy Sheriff	1.00
FY 21 Adopted General Government Positions		811.14*

*This number includes the positions that are currently frozen. Though 811.14 positions are approved, only 796.14 are currently funded.

In response to the anticipated revenue reductions associated with COVID-19, the County Executive's Office instituted a hiring freeze with the goal of freezing the equivalent of 35 full-time equivalent (FTE) positions, which may include permanent positions, part-time temporary positions, or overtime. To date, this has resulted in the freezing of 15 permanent positions (14.0 FTE) and additional part-time temporary positions, including 114 temporary, seasonal Parks and Recreation workers. Currently, the following permanent positions are unfunded:

Frozen Positions	Human Resources Finance Executive Leadership - OMB Clerk of the Circuit Court Police Fire Rescue Social Services Community Development	Technology Training Specialist 1.00 Deputy Director of Finance 1.00 Business Auditor 1.00 Tax Analyst 1.00 Appraiser 1.00 Budget and Special Programs Analyst 1.00 Performance and Policy Analyst 1.00 Deputy Clerk 1.00 Evidence Property Clerk 0.50 Police Services Specialist 1.00 Administrative Assistant 0.50 Specialist II 1.00 Bright Stars Family Coordinator 1.00 Zoning Position 1.00 Senior Planner 1.00
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FY 21 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 21 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 is anticipated to be updated in the Fall of 2020 to reflect financial changes and updates that have occurred as a result of the Coronavirus Pandemic.

This chapter is organized as follows:

- FY 21 Adopted Capital Budget Expenditures and Revenues,
- Capital Budget Expenditures and Revenues Summary,
- FY 21 Adopted Capital Budget Expenditure Summary,
- Capital Budget Revenues and Expenditures detail
- Capital Budget Project Summaries,
- Operating Impacts and Proffer Code,
- Capital Improvement Plan (CIP) history and planned update, and
- Proffer reports

Capital Funding for the FY 21 Capital budget is to support essential maintenance and replacement needs, the Economic Development P3 project, mandates and obligations, technology projects, and select projects that include off-setting revenues. The funding for additional projects, such as construction of the Crozet Elementary School Addition and Improvements project, is delayed until more information is known about the economic situation.

FY 21 Adopted Capital Budget

<u>Capital Budget Expenditures</u> <i>(net of transfers)</i>	<u>FY 21</u>	<u>Capital Budget Revenues</u> <i>(net of transfers)</i>	<u>FY 21</u>
Judicial	\$ -	Planned Borrowed Proceeds	\$ 9,600,524
Public Safety	\$ 3,251,015	General Fund Transfer	\$ 8,107,112
Public Works	\$ 1,873,071	Local Revenue	\$ 250,000
Community Development	\$ 1,000,000	State Revenue	\$ 960,000
Health & Welfare	\$ 500,000	Transfers	\$ 30,776
Parks, Recreation, & Culture	\$ 82,500	Proffer Revenue	\$ -
Technology & GIS	\$ 476,633	Use of Fund Balance **	\$ (707,502)
ACE	\$ -	Total CIP Revenues	\$ 18,240,910
Other *	\$ 1,520,691		
Water Resources	\$ -		
School Division	\$ 9,537,000		
Total CIP Expenditures	\$ 18,240,910		

* Project Management Services and Cost of Issuance associated with Bond Issuances are included in the Other category.

** This year, \$707.5K is being added to fund balance to support future projects in the CIP. Use of Fund Balance for the FY 21 Capital Budget refers to the use of CIP Funds' fund balances.

FY 21 Capital Budget Expenditures Summary

(\$ Rounded to Nearest Dollar/net of transfers)

The chart below includes currently funded projects that have a defined start and start (i.e. a construction project or specific technology replacement), projects that are on-going (i.e. maintenance/replacement projects), and projects/programs that are included as part of the initial carry forward process approved by the Board of Supervisors on 7/1/2020.

Project Expenditure by Functional Area	Multi-Year Project Appropriation	Capital Budget FY 21
Administration		
Time and Attendance System	Carry Forward 7/1/20	\$ -
Administration Total		\$ -
Judicial		
Courts Facilities Addition/Renovation	Carry Forward 7/1/20	\$ -
Judicial Total		\$ -
Public Safety		
ECC Integrated Public Safety Technology Project CAD	Carry Forward 7/1/20	\$ -
ECC Regional 800 MHz Communication System	Carry Forward 7/1/20	\$ -
[Fire Rescue] Apparatus Maintenance Replacement Program	On-Going	\$ 1,915,304
[Fire Rescue] Burn Building Training Center	Carry Forward 7/1/20	\$ -
[Fire Rescue] Mobile Data Computers Replacement	On-Going	\$ 195,000
[Fire Rescue] Pantops Public Safety Station	Carry Forward 7/1/20	\$ -
[Fire Rescue] Station Alerting System Replacement	Carry Forward 7/1/20	\$ -
[Fire Rescue] Volunteer Facilities Maintenance Program Pilot	Carry Forward 7/1/20	\$ -
[Police] County 800Mhz Radio Replacements	On-Going	\$ 971,111
[Police] Evidence Processing and Specialty Vehicle Storage	Carry Forward 7/1/20	\$ -
[Police] Mobile Data Computers Replacement	On-Going	\$ 13,000
[Police] Patrol Video Camera Replacement	On-Going	\$ 156,600
Public Safety Total		\$ 3,251,015
Public Works		
City-County Owned Facilities Maintenance/Replacement	Carry Forward 7/1/20	\$ -
COB McIntire Windows Replacement - Design	Carry Forward 7/1/20	\$ -
COB 5th Street Parking Enhancements	Supplemental Appropriation 6/3/20	\$ -
County-Owned Facilities Maintenance/Replacement	On-Going	\$ 1,199,030
Ivy Fire Station 15 Maintenance Obligation	On-Going	\$ 50,000
Ivy Landfill Remediation	On-Going	\$ 475,000
Ivy Recycling Convenience Center	Carry Forward 7/1/20	\$ -
Keene Landfill	Carry Forward 7/1/20	\$ -
NIFI - Albemarle-Jouett-Greer	Carry Forward 7/1/20	\$ -
NIFI - Mountain View Elementary School	Carry Forward 7/1/20	\$ -
NIFI - Greenbrier	Carry Forward 7/1/20	\$ -
NIFI - Rivanna Greenway Stabilization	Carry Forward 7/1/20	\$ -
NIFI - The Square	Carry Forward 7/1/20	\$ -
NIFI - Contingency Fund	Carry Forward 7/1/20	\$ -
Moore's Creek Septage Receiving Station	On-Going	\$ 109,441
Office of Voter Registration Relocation	Carry Forward 7/1/20	\$ -
Regional Firearms Training Center Capital Reserve - County Share	On-Going	\$ 39,600
Public Works Total		\$ 1,873,071
Community Development		
Berkmar Bicycle/Pedestrian Improvements	Carry Forward 7/1/20	\$ -
Eastern Avenue Bridge Preliminary Study	Carry Forward 7/1/20	\$ -
Economic Development Funding for Public-Private Partnerships (P3s)	New FY 21	\$ 1,000,000
Sidewalk Program Contingency	Carry Forward 7/1/20	\$ -
Sidewalk, Commonwealth & Dominion Drive	Carry Forward 7/1/20	\$ -
Sidewalk, Ivy Road (US Route 250 West)	Carry Forward 7/1/20	\$ -
Sidewalk, Rio Rd . Avon St . Rt 250	Carry Forward 7/1/20	\$ -
Transportation Revenue Leveraging Program	Carry Forward 7/1/20	\$ -
Community Development Total		\$ 1,000,000

Project Expenditure by Functional Area	Multi-Year Project Appropriation	Capital Budget FY 21
Health and Welfare		
The Center at Belvedere	Current Project FY 21	\$ 500,000
Health and Welfare Total		\$ 500,000
Parks, Recreation, & Culture		
Biscuit Run Park, Phase IA - Design	Carry Forward 7/1/20	\$ -
City-County Owned Parks Maintenance/Replacement	Carry Forward 7/1/20	\$ -
County Owned Parks Maintenance/Replacement	On-Going	\$ 82,500
Parks Restroom Renovation/Modernization	Carry Forward 7/1/20	\$ -
Pilot Fundraising Parks Project	Carry Forward 7/1/20	\$ -
Parks, Recreation, & Culture Total		\$ 82,500
Acquisition of Conservation Easements (ACE) Program		
ACE Program	Carry Forward 7/1/20	\$ -
ACE Total		\$ -
Technology & GIS		
County Server Infrastructure Upgrade	On-Going	\$ 476,633
GIS Project	Carry Forward 7/1/20	\$ -
Technology & GIS Total		\$ 476,633
Other		
Advancing Strategic Priorities	Carry Forward 7/1/20	\$ -
Cost of Issuance	On-Going	\$ 191,628
Project Management Services*	On-Going	\$ 1,329,063
Other Total		\$ 1,520,691
Water Resources		
Water Resources Infrastructure Program	Carry Forward 7/1/20	\$ -
Water Quality Non-Mandated TMDL Program	Carry Forward 7/1/20	\$ -
Water Resources Total		\$ -
School Division		
CATEC Contingency	Carry Forward 7/1/20	\$ -
Crozet Elementary Addition - Design	Carry Forward 7/1/20	\$ -
High School Capacity & Improvement Modernization	Carry Forward 7/1/20	\$ -
High School Capacity Improvements Center #2 - Design	Carry Forward 7/1/20	\$ -
Learning Space Modernization	Carry Forward 7/1/20	\$ -
Red Hill Elementary Phase 2: Additions & Improvements	Carry Forward 7/1/20	\$ -
School Bus Replacement Program	On-Going	\$ 930,000
School Maintenance/Replacement Program	On-Going	\$ 6,919,000
School Security Improvements Program Referendum Project	Carry Forward 7/1/20	\$ -
School Technology Replacement Program	On-Going	\$ 988,000
Scottsville Elementary School Addition & Improvements	Carry Forward 7/1/20	\$ -
State Technology Grant	On-Going	\$ 700,000
Western Albemarle high School Environmental Studies Academy Phase 2 Referendum Project	Carry Forward 7/1/20	\$ -
School Division Total		\$ 9,537,000
Grand Total (Net of transfers)		\$ 18,240,910

* Supports operating costs associated with project management services provided by the Facilities Planning & Construction division of the Department of Facilities & Environmental Services. This will be distributed by project at the end of the year based on the time worked per project.

Capital Budget Revenues

Various revenues support the FY 21 Capital Budget of \$18.2 million net of transfers between the three CIP funds. These CIP funds are General Government, Schools and Water Resources.

The majority of the revenues are provided for a specific project/program and are one-time in nature. A small portion of the revenues, such as those from the General Fund transfer, are considered on-going and for general use. The following summarizes the different sources of revenues, uses, and percentage that make up the Capital Budget:

- Revenue sources dedicated to specific uses that are not on-going in nature, such as borrowed proceeds or debt funding, make up approximately 52.6% of the capital budget revenues
- Revenue sources with no restrictions for specific uses that are on-going are approximately 45.8% of the CIP revenues and include the General Fund Transfer and interest income.
 - The General Fund Transfer is the primary on-going revenue source that can be used for any project. This revenue is known as a “pay-as-you-go” or equity funding.
- Revenue sources requiring specific uses that are on-going in nature are approximately 5.4% of the CIP revenues and include: state grants, state categorical aid for school buses, and fees recovered for courthouse maintenance.
- Revenue sources with no restrictions for specific uses that are one-time in nature include prior year General Fund fund balance. Unrestricted CIP fund balance may be transferred between CIP funds to maintain positive balances.

Debt Funding (also known as Borrowed Proceeds)

Debt issuances are currently planned for 2021, 2023, and 2025. The County may use short-term borrowing temporarily to support the CIP between issuances. This could consist of utilizing either available County funds in the short term or use of short term borrowing.

Capital Budget Expenditures

The expenditures for the FY 21 Adopted Capital Budget are \$18.2 million net of transfers between the CIP funds. The Capital Budget includes funding for:

- All mandates and obligations
- Maintenance/replacement essential programs and projects
- Continuation of FY 20 Capital Programs and Projects funded via the carry forward such as:
 - Essential Maintenance/Replacement Projects
 - County Server Infrastructure Upgrade Program
 - NIFI (Neighborhood Improvements Funding Initiative) Projects
 - Volunteer Facilities Maintenance Program Pilot
 - Time and Attendance System
 - Transportation Leveraging Program Projects - Sidewalk Projects
 - Courts Complex - Design
 - Ivy Recycling Convenience Center
 - Schools Technology Programs
 - School Bus Replacement Program
 - Scottsville Elementary School Additions and Improvements
 - Red Hill Elementary School Phase II: Addition and Improvements
 - Crozet Elementary School Addition and Improvements - Design
 - High School Capacity and Improvements - Center II - Design
- New Capital Project Request:
 - Economic Development Funding to support Public Private Partnerships (P3s)

Strategy (Currently FY20 appropriated and FY21 proposed capital budget):

County staff will assess the capital budget utilizing a 3-6-6 month timeframe. The implementation plan for the FY 20 funded capital projects and the proposed FY 21 capital budget is based on the goals to preserve cash and minimize additional debt requirements, while moving forward on the completion of critical projects. Other projects are planned to be paused while staff continues to monitor the economic situation.

The strategy for the FY 21 Capital Budget is to continue to move forward with projects that meet the definitions of mandates and obligations, essential maintenance and replacement projects/programs and select projects currently underway that are essential to infrastructure (i.e. school capacity improvement projects at Redhill and Scottsville Elementary Schools) and/or have limited impacts to future operating budget requirements (i.e. sidewalk projects). In some cases, design efforts that meet these criteria will continue while the construction funding will be deferred until an assessment of the economic recovery occurs in conjunction with broader Capital Improvement Plan (CIP) planning this fall. This recommendation is based upon the cross functional work undertaken by the Office of Management and Budget, the Finance Department, the Facilities and Environmental Services, The School Division's Budget and Building Services departments, the County Executive Office and the Office of the Superintendent.

Examples of FY 20 Capital Programs and Projects paused at this time include:

- *Non-essential* Maintenance/ Replacement Projects
- Police Technology Upgrade
- Rivanna Reservoir Boat Launch
- Pilot Fundraising Parks Project
- Darden Towe Athletic Fields
- Moore's Creek Trail and Trailhead Park
- Total Maximum Daily Load (TMDL) Water Resource Programs
- Drainage Infrastructure Maintenance/Repair Program
- Western Albemarle High School ADA Improvements and Softball Field Restroom
- School Division's Learning Space Modernization Program
- Pantops, Rivanna Master Plans
- Roadway Landscaping
- GIS Project
- High School Capacity Planning

FY 21 Programs and Projects that were recommended prior to the COVID-19 pandemic and are delayed at this time include:

- Crozet Elementary School Addition and Improvements construction
- Maintenance/Replacement *Non-Essential* Projects and Programs
- Additional ACE Program Funding
- Bike/Pedestrian Quality of Life Projects
- School bus replacements

FY 21 and Multi-Year Capital Project Summaries

Projects summarized below either are currently funded in FY 20 and being carried forward to FY 21 or have new funding in FY 21.

Administration:

- Time and Attendance System (Current Project):** 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. The project is estimated to result in payroll cost savings through reductions in controllable overtime, as well as reductions in leave liability, risk reductions, and operational efficiencies. The project is anticipated to be completed in the third quarter of FY 21.

Courts & Judicial:

- Court Facilities Addition/Renovation (Current Project):** 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 12/17/18. The scope of work includes:
 - General District Court at Levy Site, to include both County of Albemarle and City of Charlottesville court functions. (4 courtrooms/chambers and 2 clerk’s office) ~ 51,000 SF new addition;
 - Renovation of historical portion of Levy Opera House to accommodate the County of Albemarle Commonwealth’s Attorney 8,850 SF;
 - 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 (2 courtrooms/chambers and clerk’s office, including land records/archives), renovation and small addition totaling ~ 32,034 Square Feet.

Project costs have been updated to reflect an early design start in 2020 and the start of construction in the second quarter of FY 22. Costs have been adjusted for inflation based on the revised schedule.

The estimated operating impacts reflected below are primarily for annual maintenance costs only.

Anticipated Operational Impact	FY 21	FY 22	FY 23	FY 24	FY 25
Net Fiscal Impact				\$248,525	\$330,517
Full-Time Equivalent Positions					

Public Safety

- Fire/Rescue Apparatus Replacement Program (On-Going):** This project provides for the on-going 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 fleet size totals 79 apparatus. 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.

To support the Fire Rescue staffing model for Crozet, Pantops, Stony Point, East Rivanna, and Earlysville that is anticipated to be supported by a FEMA grant in the FY 21 Operating budget, this category includes \$1.9M in funding to provide two ambulances and a fire engine.

- **Fire/Rescue Burn Building Training Center (Current Project):** 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. These repairs are expected to be complete in the first quarter of FY 21.
- **Fire/Rescue Mobile Data Computers Replacement (On-Going):** This project replaces the Fire Rescue Department’s Mobile Data Computers on a replacement schedule. These computers are currently used in Emergency Medical Services (EMS) units and certain Fire Marshall vehicles.

The primary use of the mobile computers is for electronic incident reporting, patient records, mandatory state data reporting and EMS billing. This electronic media produces more accurate and efficient flow of information for EMS billing and, by moving to electronic billing, our EMS cost recovery vendor fee is reduced, producing a savings to the County. Additionally, these computers help support Fire Rescue’s daily operations with street mapping, occupancy inspection records and incident pre-planning information.

- **Fire/Rescue Pantops Public Safety Station (Current Project):** This substantially completed project was for the construction of an approximately 9,889 square foot 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. Project closeout is expected in the second quarter of FY 21. Remaining items include additional signage to clearly identify the station from the road and additional equipment (hose racks and other fixtures) for the station.
- **Fire/Rescue Station Alerting System Replacement (Current Project):** This project replaces existing fire and EMS station alerting systems with a single system that is integrated with the Emergency Communications Center. Currently fire and EMS stations have a variety of disparate station alerting systems, including audible pagers and agency administered mobile applications. Many lack the necessary integration with the Emergency Communication Center (ECC) to verify that notification was received and the redundancy to ensure responders are alerted when the primary system is down.

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. Following the procurement process, it is expected that these systems will be operational in the second quarter of FY 21.

Anticipated Operational Impact	FY 21	FY 22	FY 23	FY 24	FY 25
Net Fiscal Impact		70,000	70,000	70,000	70,000
Full-Time Equivalent Positions					

- **Fire/Rescue Volunteer Facilities Maintenance Program Pilot (Current Project):** The pilot project for this program has been identified as parking lot improvements at the Crozet Volunteer Fire Department. The scope and schedule for this project will be further defined in the coming months after an initial assessment.
- **Police County 800Mhz Radio Replacements (On-Going):** This on-going replacement project provides for the replacement of 999 portable and mobile 800 MHz radio units and 16 base stations currently in use by the Police Department, Sheriff’s Department and Fire/Rescue Department as well as volunteer fire and rescue companies. Replacement radios will be ordered at the beginning of each fiscal year in which funding is made available. Anticipated delivery is within 60 days after the order is placed and payment/implementation will be made upon receipt.

This on-going annual-phased program replaces the radio inventory over a 6-year period. Once all radios and base stations are replaced over the 6-year period, they will continue to be replaced, however, they will be replaced on a 7-year cycle, based on purchase dates.

- **Police Evidence Processing and Specialty Vehicle Storage Study (Current Project):** The Albemarle County Police Department has exceeded its capacity to store and maintain vehicles. 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 has been combined with the County-wide Facilities Master Plan Study. Completion is expected by the second quarter of FY 21.

- **Police Mobile Data Computers Replacement (On-Going):** The Police Department Mobile Data Computer Program replaces 151 computers and 150 radio amplifiers on an on-going basis. These devices provide sworn members of the department with ruggedized laptop computers and mobile data technology. The replacement schedule is based upon the following life expectancies: computers - five (5) years; amplifiers - three (3) years. Replacement computers will be ordered at the end of one fiscal year and the beginning of the next to ensure compatibility between all officers' computers and their desktop and vehicle docking stations. This greatly reduces the turnaround time of equipment repairs, electrical wiring issues related to installations, and interchangeability of all computers between primary and spare vehicles. Replacement radio amplifiers will be ordered at the beginning of each fiscal year in which funding is made available. Anticipated delivery is 60 days after the order is placed. This is an on-going replacement program.
- **Police Patrol Video Cameras Replacement (On-Going):** The Police Department Video Camera program provides for the on-going replacement of 116 in-car video cameras over each five-year period. Replacement cameras will be ordered at the beginning of each fiscal year in which funding is made available. Anticipated delivery is 60 days after the order is placed. This is an on-going replacement program.
- **ECC Integrated Public Safety Technology Project (Current 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.

The CAD and Fire/Police Mobile systems were brought online and became operational in June 2016. ImageTrend, which is the Fire/EMS records management system, is operational, as are the LERMS (Law Records), Corrections (Jail Records) and MFR (Mobile Field Reporting) modules. The project is anticipated to be fully complete during the final quarter of FY 21.

- **ECC Regional 800 MHz Communication System ("P25 Project") (Current 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. The project is scheduled to be operational in the fourth quarter of FY 22. Final system acceptance is contractually scheduled for August 2022.

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.

Public Works

- **City-County Owned Facilities Maintenance/Replacement Program (On-Going):** This supports an on-going 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. These projects are intended to maintain, repair, replace or otherwise add value to capital assets. The City of Charlottesville oversees the maintenance projects for all these facilities. The City is the fiscal agent for the facilities. For facility projects to be funded via the CIP in which the City is the fiscal agent, the County's costs include the City's administrative services fee, which varies from 2% to 5% based on the total project cost. Projects scheduled for completion in FY 21 include the Central Library chiller replacement, Central Library phase II restroom renovation, and the Jessup House building restoration.
- **COB McIntire Window Replacement (Current Project):** This project will replace all 390 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. Due to the various sizes of the window openings, each window will need to be custom built. Because the building lies within one of the City of Charlottesville's Architectural Control Districts, any change to the building will require a Certificate of Appropriateness from the City's Board of Architectural Review. Window design, architectural appearance, and energy rating are a factor in the cost per window.

Due to the COVID-19 pandemic, this project will be proceeding through design only at this time.

- COB 5th Street Parking Enhancements (New FY 21):** The County Office Building on Fifth Street has insufficient parking capacity to meet demands for employees, visitors, and mobile equipment, and to meet state requirements to provide in-person voting at the Office of the Voter Registrar. The project scope may include the development of an additional parking area on site or may include the development of a secure parking facility off-site on existing County-owned property for Albemarle County Police Department (ACPD) and the Albemarle County Fire Rescue (ACFR) mobile equipment, which would essentially free up parking at the Fifth Street facility for other uses.

Funding for this project was repurposed from the FY 20 Voter Registration Relocation Capital Project that is no longer required per the FY 21 Budget Development Process.

- County-Owned Facilities Maintenance/Replacement (On-Going):** This is an on-going program to finance defined capital maintenance projects with the basic goals: extending the life of existing facilities and mechanical systems therein; keep deferred maintenance to a minimum; provide a pleasant environment for County employees and for those who conduct business with county departments. These projects are intended to maintain, replace, improve or otherwise add value to capital assets in accordance with acceptable management plans derived from nationally recognized processes. This program includes 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. FES-Public Works Division is responsible for the maintenance of 501,155 square feet of buildings with an estimated replacement value of \$142 million. Identified frequency and costs of cyclical maintenance projects are based on industry standards. Mechanical and other building envelop projects are identified in the most recent Facility Assessment.
- Ivy Fire Station 15 Maintenance Obligation (On-Going):** 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. This project does not include maintenance specific to the subleased premises, which is the sole responsibility of the County and is included in the “County Owned Facilities Maintenance/Replacement” project.
- Ivy Landfill Remediation (On-Going):** Ivy Landfill Remediation is an on-going effort that is expected to require expenditures over a prolonged period. Funding represents the County's share of on-going 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 on-going maintenance through 2031.
- Ivy Recycling Convenience Center (Current Project):** This project funds the construction of a recycling convenience center, similar to the McIntire facility, to be located at the Ivy MUC. This facility will serve residents in the Western Albemarle region. Because many of the requirements are already present at the Ivy MUC (land, fencing, security, electricity, insurance, etc.), the cost of setting up a facility at Ivy is less than would be anticipated for a satellite recycling facility elsewhere in the County. The convenience center will be constructed and operated by the Rivanna Solid Waste Authority, with an estimated opening date by the first quarter of FY 21.

Anticipated Operational Impact	FY 21	FY 22	FY 23	FY 24	FY 25
Net Fiscal Impact		\$264,233	\$270,839	\$277,609	\$284,550
Full-Time Equivalent Positions					

- Keene Landfill (On-Going):** 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 (On-Going):** This is the County’s share of funding paid to Rivanna Water and Sewer Authority for annual debt service for the septage receiving station at the Moore’s Creek Wastewater Treatment Plant, which is based on the Memorandum of Understanding (MOU) with Rivanna Water and Sewer Authority established in May 2010. This facility includes screening and dewatering of septage received at Moore’s Creek Wastewater Treatment Plant. The facility provides active odor control as the septage is processed and pumped into the treatment plant for further treatment and improves both nutrient removal and odor control issues.

- **Neighborhood Improvements Funding Initiative (NIFI) – Albemarle-Jouett-Greer (Current Project):** 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 approximately 485 LF of 8’ concrete sidewalk, 1,430 LF of 10’ wide multi-use trail, and 100 LF of 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. Completion is estimated to be reached by the fourth quarter of FY 21. NIFI and the Transportation Leveraging Program are used to fund this project.
- **NIFI – Mountain View Elementary School (Current Project):** The purpose of this project is to provide the students and other visitors of Mountain View Elementary School with a safe opportunity to walk to 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. Project completion is expected in the second quarter of FY 21. NIFI and the Transportation Leveraging Program are used to fund this project.
- **NIFI – Greenbrier (Current Project):** This project will improve pedestrian safety by adding a crosswalk along the Rio Road corridor at the intersection of Rio Road and Greenbrier Drive. Project completion is expected in the first quarter of FY 21.
- **NIFI – Rivanna Greenway Stabilization (Current Project):** This completed 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. This project was substantially complete in the third quarter of FY 20 except for plantings which will be complete in the first quarter of FY 21.
- **NIFI – The Square (Current Project):** 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 approximately 29 parking spaces along The Square and approximately 600 linear feet of drainage improvements to tie into an existing system along Oak Street to the south of the site. Project completion is expected in the second quarter of FY 22.
- **NIFI Contingency (Current Project):** 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 (On-Going):** 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.

Community Development:

- **Berkmar Drive Bicycle and Pedestrian Improvements (Current Project):** This project will support pedestrian and bicyclist safety by constructing an approximately 0.8-mile-long Shared-use Path from just south of Woodbrook Drive to Hilton Heights Road to connect to the new Shared-Use Path on Berkmar Extended. This project is partially funded by the Transportation Leveraging Program. A project schedule is currently being developed.
- **Eastern Avenue Bridge Preliminary Study (Current Project):** This location study and conceptual design plans for approximately 3,000 linear feet of 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. This project is funded by the Transportation Leveraging Program. Completion is anticipated in the third quarter of FY 21.
- **Economic Development Funding for Public-Private Partnerships (P3's) (New Project FY 21):** 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.

As a strategy for economic and community development, local governments (EDA) acquire, develop, and convey real estate property as part of a Public-Private Partnership. Achieving site control through traditional acquisition, extended due diligence periods, or other site control options ameliorate the risk that key parcels (or buildings) remain vacant or minimally developed resulting in missed opportunities. County site control, in combination with a development agreement, can result in a built environment that includes preferred public elements.

- **Sidewalk Program Contingency (Current Project):** 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.
- **Sidewalk, Ivy Road: US Route 250 West (Current Project):** 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. This project is partially funded by the Transportation Leveraging Program and Willow Glen proffer. Project completion is expected in the first quarter of FY 22.
- **Sidewalks, Rio Road: Avon St – U.S. Route 250 West (Current Project):** 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. This project is partially funded by the Transportation Leveraging funds and Avinity and Avon proffers. Project completion is expected in the first quarter of FY 22.
- **Sidewalk, Commonwealth and Dominion Drive (Current Project):** This project supports pedestrian safety by providing for the design and construction of approximately 6,450 feet of 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). This project is funded by VDOT Revenue Sharing funds and the Transportation Leveraging program. Project completion is expected in the first quarter of FY 24.

- **Transportation Leveraging Program (Current Project):** 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.

Health and Welfare

- **The Center at Belvedere (formerly the Senior Center at Belvedere) (Current Project):** 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, now known as "The Center at Belvedere", will replace the Senior Center located at 491 Hillsdale Drive (formally 1180 Pepsi Place.) Opened in 1991 through private philanthropy, the current facility on Hillsdale Drive is owned and operated by the private, independent 501(c)(3) nonprofit Senior Center, Incorporated. When the Master Plan is complete, the Center at Belvedere will have three times the indoor space of the current facility and nearly an acre of usable outdoor program and event space. The new Center will have the capacity to meet the needs of our expanding senior population, as well as dedicated functional space appropriate for multi-dimensional activities. 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. The exact number of square feet built in the first phase will depend on the level of public investment in the project and the selection of programming partners.

The total estimated project cost for the Master Plan is \$23 million. The Center will seek the majority of the funding from private philanthropists. The Senior Center has purchased the land. Phase I of construction began in December 2018 and was completed by the end of FY 20. The county will continue to pay its final contributions to the Center over FY 21 and FY 22. The Center does not plan to request funding from Albemarle County for current or future operations. 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. As of July 2020, \$1.5 million has been contributed by the County.

Parks, Recreation, & Culture:

- **Biscuit Run Phase 1A (Current Project):** This project provides funds to support a park entrance at Route 20 and Avon Street along with an asphalt access road of about 900 linear feet. The project will also include parking spaces, a vault toilet, and multi-use trails by County Staff and Volunteer groups.

Due to the COVID-19 pandemic, this project will be proceeding through design only at this time.

- **City-County Owned Parks Maintenance/Replacement Project (On-Going):** This is an on-going 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 (On-Going):** This is an on-going 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.

- **Parks Restroom Renovation/Modernization (Current Project):** This is a facility renovation-modernization for restrooms at County parks facilities. Remaining work includes Darden Towe Park Tennis Court Restrooms. This project is funded by various proffers and is anticipated to be completed in FY 21.

Due to the COVID-19 pandemic, only design of the Darden Towe Park Tennis Court Restrooms is proceeding at this time.

- **Pilot Fundraising Parks Project (Current Project):** This is a pilot crowd funding park project for Brook Hill River Park. A Crowd Funding project is a form of alternative financing based upon raising monetary or in-kind contributions from a large number of people. This is a pilot program that will enable the County to collaborate with the community and/or businesses to fund a park project. Project funding is to provide County matching funds for the anticipated fundraising dollars. Parks and Recreation intends to utilize this pilot funding mechanism to support this project. Brook Hill River Park, a boat launch and trail park, is located on the 20.4 acre property gifted by the Crockett Corporation located on the southwest corner of Route 29 and Rio Mills Road along the South Fork of the Rivanna River. It provides urban river access and creates 17 miles of blueway trails in the County. A soft opening of the park occurred in June 2019. The project is currently in design for Phase I, that will include a boat slide to improve access of launching canoes and kayaks, and parking. Design for Phase I with cost estimates and site approval is anticipated to be complete by December 2020. These cost estimates will assist in targeting the Crowd Funding Plan.

Due to the COVID-19 pandemic, this project will be proceeding through design only at this time.

Technology & GIS:

- **County Server Infrastructure Upgrade (On-going):** This is an on-going 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. The County currently has 70+ Network servers, 100+ switches/routers/Wi-Fi appliances, 12 security appliances, 6 backup appliances, 15+ uninterruptible power supplies and other assorted networking equipment and software. The hardware/software supports approximately 15+ division-wide applications plus many in-house developed applications. Normal life expectancy of the equipment is 5-7 years.
- **GIS Project (Current Project):** The initial GIS project was established to fund the priorities identified in the five-year Geographic Information System (GIS) implementation plan and schedule as recommended by the GIS Steering Committee. Specifically, this project had included the acquisition of 2018 Aerial Photography & Topography and Land Cover Mapping & Land Classification Modeling based on 2018 Data. The capturing of aerial photography is part of a statewide program that occurs every four years whereby the state captures aerial photography of the County at no cost to the County. Higher resolution aerial photography in the County's urban areas and updated 4' contours countywide can be obtained through this contract for a fee. The imagery resolution for the urban areas is being upgraded jointly with Charlottesville, ACSA, and RWSA for the benefit of staff and the public. The first phase, which deployed a new GIS-Web user interface, included responsive design for mobile devices and faster load times for aerial imagery, able to make use of modern web technology. The 2018 aerials and topography were completed and delivered in 2019. Phase I of the GIS Web user interface upgrade is 95% complete while the Land Cover and Land Classification portion is still being determined.

The project scope was expanded in June 2020 to provide consulting services for installation, configuration, and migration support of three separate ArcGIS Enterprise Environments – Production, Staging, and Development. This new cloud server infrastructure provides greater protection and redundancy related to security and disaster recovery; increases performance for citizens and staff; and adds greater flexibility to adjust servers to fit data needs and performance. This new server infrastructure and supporting software will increase efficiency and, through modern Web Applications, enable GIS to deploy more mapping resources and tools directly into the hands of staff and the public. This project is estimated to be completed by the third quarter of FY 21.

ACE:

- **ACE Program (Current Project):** This project supports the Acquisition of Conservation Easement (ACE) Program established by the Board of Supervisors to purchase desired easements. Due to the COVID-19 pandemic, funding has been provided in FY 21 for the completion of two purchases.

Other:

- **Advancing Strategic Priorities Reserve (Current Project):** This category serves as a reserve to support potential strategic plan priority projects or to provide funding for other emerging organizational needs.
- **Cost of Issuance (On-Going):** Cost of issuance are the costs associated with issuing borrowed proceeds to support the CIP program. These include bank counsel, financial advisement, and bond council.
- **Project Management Services (On-Going):** These services are provided by the Facilities and Environmental Services (FES) Department's Facilities Planning & Construction (FP&C) Division. Prior to FY 20, these expenses had been allocated to each project based on the number of project management hours per project and managed in an internal service fund. Beginning in FY 20, the Internal Service Fund was discontinued, and the FP&C Division is funded through the General Government Capital Improvement Program and then allocated to each project based on the number of staff hours.

Water Resources:

- **Drainage Infrastructure Management Program (Current Project):** 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.

Absent this program, there could be failures, flooding, and erosion – ranging in severity from minor to dramatic – affecting the greater public. The cost of rehabilitation or replacement of failed infrastructure likely would be significantly higher than maintenance.

Due to the COVID-19 pandemic, only work currently under contract will be completed at this time.

- **Water Quality Non-Mandated TMDL Program (Current Project):** 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.

Due to the COVID-19 pandemic, only work currently under contract will be completed at this time.

School Division:

- **CATEC Contingency: (Current Project):** 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 of a portion of the CATEC property.

- **Crozet Elementary Addition and Improvements (Current Project):** This project will expand and make improvements to Crozet Elementary. It will include an additional 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.

Due to the COVID-19 pandemic, this project will be proceeding through design only at this time.

- **High School Capacity and Improvements – Center II (Current Project):** This supports the completion of design, land acquisition and construction 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. As envisioned, Center II will consist of a 60,000 square foot building with parking on 15.8 acres of land for 400 students per day. Per the facility planning study that was launched in the spring of 2017, this project addresses the facility needs of all high schools in the County to address growth, capacity issues, equity and instructional adequacy.

Due to the COVID-19 pandemic, this project will be proceeding through design only at this time.

- **High School Capacity and Improvements – Albemarle High School (AHS)/Western Albemarle High School (WAHS) Re-Design (Current Project):** This supports the completion of pre-planning and programming by May 2019 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.

Due to the COVID-19 pandemic, only work currently under contract will be completed at this time.

- **Learning Space Modernization – Elementary and Middle Schools (Current Project):** 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.

Due to the COVID-19 pandemic, only work currently under contract will be completed at this time.

- **Learning Space Modernization (Referendum) (Current Project):** This project funds a number of improvements to instructional spaces at all schools including existing classrooms, libraries, and other elective and support areas consistent with School Board goals and priorities. Modifications will include furniture and renewal work such as updating finishes, casework, lighting and connections to adjacent spaces. The modifications should be comprehensive but can be broken down into the following key areas: classroom furniture upgrades, classroom modernization, media center modernization, cafeteria modernization, specialty classroom modernization, and daylighting. Funding is anticipated to be expended by the first quarter of FY 21.

- Red Hill Phase II: Addition & Improvements (Current Project):** 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. The addition and improvements are expected to be operational for the 2021/22 school year.

Anticipated Operational Impact	FY 21	FY 22	FY 23	FY 24	FY 25
Net Fiscal Impact		\$32,000	\$32,000	\$32,000	\$32,000
Full-Time Equivalent Positions					

- School Bus Replacement Program (On-Going):** This on-going program funds the replacement of school buses based on prescribed needs-based fleet size and replacement guidelines outlined in the School Board Policy. During each year, up to 14 school buses will be purchased to replace buses that are eligible for replacement based on the previously mentioned guidelines. 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 School Division's school buses are of varying passenger capacities and with specialized equipment to meet special student needs. 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. In FY 21, the purchases will include radios and three SPED busses.
- School Maintenance/Replacement Program (On-Going):** The on-going 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, totaling 2,331,755 building square feet on 624.4 acres of land.

- School Security Improvements (Current Project):** Albemarle County Public Schools created a School Security Audit Team to inspect and create a needs assessment to address any risks. School leadership has set the goal of a secure main entry as one that directs visitors to walk through the main office in order to enter the building during normal school hours. As a first step, in the fall of 2012, the School Security Audit Team evaluated the front entrances and graded them based on ease of surveillance. This controlled entrance arrangement was present at three schools when the evaluation was conducted. Since the onset of this project, 15 more school entrances meet these criteria. Due to the layout of the remaining buildings, small additions will be required to create the controlled entrance/office combination without interrupting main circulation paths within the school. This project was initially supported by Lease Revenue Bonds and then by Referendum.

Due to the COVID-19 pandemic, only work currently under contract will be completed at this time.

- Scottsville Elementary School Additions and Improvements (Current Project):** The project will add 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. The additions and improvements are expected to be operational for the 2021/22 school year.

Anticipated Operational Impact	FY 21	FY 22	FY 23	FY 24	FY 25
Net Fiscal Impact		\$84,000	\$84,000	\$84,000	\$84,000
Full-Time Equivalent Positions					

- **State Technology Grant (On-Going):** 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.

- **School Technology Replacement Program (On-Going):** 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. School classroom display devices are now included in this technology replacement category to support equity across the entire division.
 - **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.
- **Western Albemarle High School Environmental Academy Phase II (Current Project):** This substantially complete project added four additional science labs and modernizes the schools existing labs. The addition will be about 10,000 sf. 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. Project completion is anticipated in the first quarter of FY 21.

Coordinating Capital Budget with Operating Budget

In alignment with the County's approved Financial Policies and practices, the Capital Improvement Program continues to be developed in coordination with the operating budget process. Additional operating budget impacts associated with Capital 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 CIP projects and are used in the calculation of the Five-Year Financial Plan. 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. Charts showing potential additional operating budget impacts for the FY 21-25 CIP are shown on the next page.

The operating budget impacts that have been identified in FY 21 or are an increase over what was planned in FY 20 and included for planning purposes. These are also reflected in the corresponding Adopted FY 21 operating budgets.

Proffers

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).

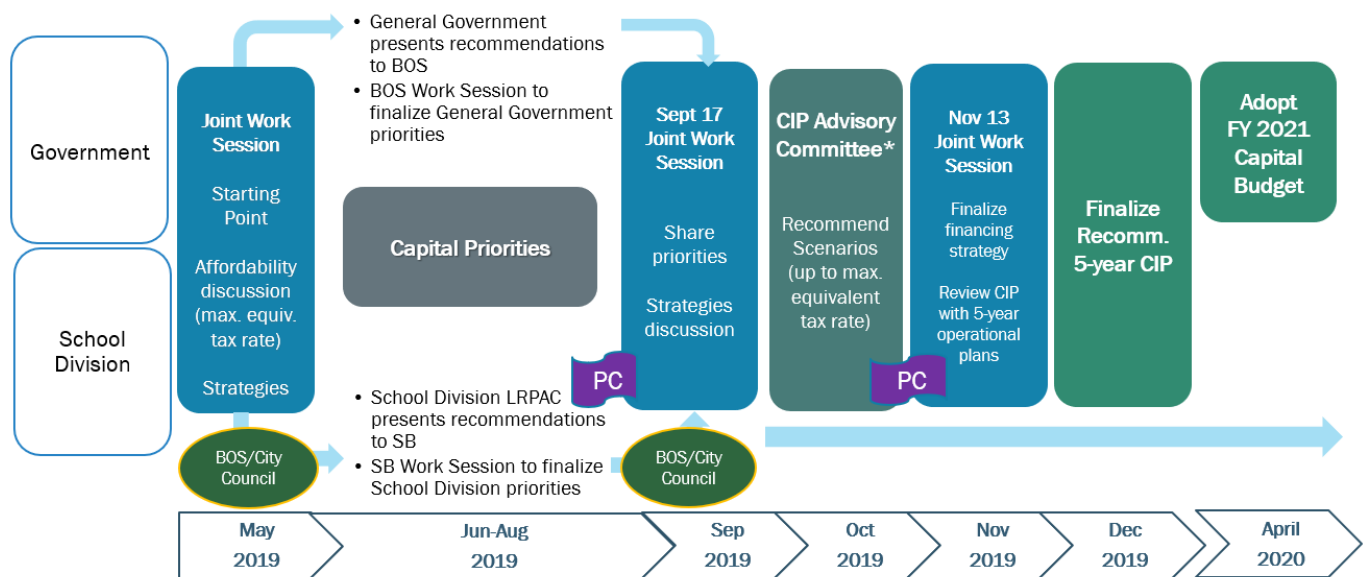
At the conclusion of this chapter is the Statement of Changes in Fiduciary Net Position for the Proffer Trust Fund from the FY 19 County of Albemarle's Comprehensive Annual Financial Report (CAFR) as well as a more detailed FY 19 Cash Proffer Summary Report.

Capital Improvement Plan

The **Capital Improvement Plan (CIP)** is the initial five-year period of the program. The CIP forecasts spending for all anticipated capital projects and is considered to be the link between the County’s Comprehensive Plan and its fiscal planning process. The plan is based on the “physical needs” of the County as identified in the Community Facilities Plan (a section of the Comprehensive Plan) and is prioritized by the various review committees in accordance with the Board’s guiding principles.

During this development year cycle, the Board of Supervisors approved a new FY 21–25 CIP Process in collaboration with the School Division. The new process is shown below. Due to the COVID-19 pandemic, the FY 21-25 CIP was not finalized and is planned to be reevaluated in the fall of calendar year 2020.

Board and School Board Approved FY 21-25 CIP Development Process



*Formerly the Oversight Committee (OC): 2 Board Members, 2 School Board Members, 1 Planning Commission Member, 1 Community Member

Reference: FY 19 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 36
Combining Statement of Changes in Fiduciary Net Position							
Private Purpose Trust Funds							
Year Ended June 30, 2019							
	McIntire Trust Fund	Juanise Dyer Trust Fund	Weinstein Trust Fund	Crozet Crossings Trust Fund	Synthetic Turf Field Fund	Proffer Trust Fund	Total
Additions							
Investment earnings (losses)	\$ 90,394	\$ 326	\$ 2,194	\$ 1,550	\$ 32,412	\$ 170,196	\$ 297,072
Proffers	-	-	-	-	-	1,335,839	1,335,839
Total additions	<u>\$ 90,394</u>	<u>\$ 326</u>	<u>\$ 2,194</u>	<u>\$ 1,550</u>	<u>\$ 32,412</u>	<u>\$ 1,506,035</u>	<u>\$ 1,632,911</u>
Deductions							
General	\$ 10,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,290
Contributions	-	-	-	-	-	746,909	746,909
Total deductions	<u>\$ 10,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 746,909</u>	<u>\$ 757,199</u>
Change in net position	<u>\$ 80,104</u>	<u>\$ 326</u>	<u>\$ 2,194</u>	<u>\$ 1,550</u>	<u>\$ 32,412</u>	<u>\$ 759,126</u>	<u>\$ 875,712</u>
Net position, beginning of year	<u>304,408</u>	<u>12,675</u>	<u>85,274</u>	<u>60,240</u>	<u>138,094</u>	<u>5,975,923</u>	<u>6,576,614</u>
Net position, end of year	<u>\$ 384,512</u>	<u>\$ 13,001</u>	<u>\$ 87,468</u>	<u>\$ 61,790</u>	<u>\$ 170,506</u>	<u>\$ 6,735,049</u>	<u>\$ 7,452,326</u>

FY 19 Proffer Fund Report (provided by Community Development)

FY 19 FUND #	PROFFER NAME	CASH PROFFERS				APPROPRIATED PROFFERS SUMMARY				NET CASH PROFFERS		
		TOTAL PROFFERED REVENUE	TOTAL FUNDS RECEIVED	TOTAL INTEREST EARNINGS	TOTAL EXPENDITURES (Transfer to Projects)	CURRENT AVAILABLE FUNDS	APPROPRIATED FUNDS	APPROPRIATED INTEREST EARNINGS	Projects/s	REMAINING AVAILABLE FUNDS	REMAINING AVAILABLE INTEREST EARNINGS	NET CURRENT AVAILABLE FUNDS
2/6/20 by R. Ragsdale												
8581	5th STREET AVON 3	\$258,950.00	\$276,032.44	\$ 4,938.92	(\$200,000.00)	\$80,971.36	\$0.00	\$0.00	Moore's Creek Trail & Trailhead Park	\$76,032.44	\$4,938.92	\$80,971.36
8582	5th STREET AVON 5	\$103,580.00	\$110,412.97	\$ 594.86	(\$110,413.00)	\$594.86	\$0.00	\$0.00	5th Street Bus Route	\$0.00	\$594.86	\$594.86
8547	ALBEMARLE PLACE-STONEFIELD	\$2,610,000.00	\$1,507,000.00	\$ 17,536.52	(\$1,500,332.87)	\$24,203.65	\$0.00	\$0.00	Hydraulic Road and Barracks Road Sidewalks	\$6,667.13	\$17,536.52	\$24,203.65
8548	AVINITY (CIP)	\$1,439,982.05	\$1,272,720.25	\$ 30,399.96	\$0.00	\$1,303,120.21	\$823,247.04	\$10,000.00	Rio Rd., Avon St., Rt 250 Sidewalks Parks Greenways/Blueways/Modernizations	\$449,473.21	\$20,399.96	\$469,873.17
8548	AVINITY (Affordable Housing)	\$313,500.00	\$198,000.00	\$ 30,294.00	\$0.00	\$228,294.00	\$0.00	\$0.00	Parks Restroom Renovations/Modernizations	\$198,000.00	\$30,294.00	\$228,294.00
8534	AVON PARK	\$59,000.00	\$59,000.00	\$ 8,864.29	\$0.00	\$67,864.29	\$59,000.00	\$5,596.33	Rio Rd., Avon St., Rt 250 Sidewalks	\$0.00	\$3,267.96	\$3,267.96
8536	BELVEDERE STATION	\$400,250.00	\$194,777.20	\$ 5,406.58	(\$90,875.63)	\$109,308.15	\$20,000.00	\$0.00	Parks Greenways/Blueways	\$84,661.23	\$4,646.92	\$89,308.15
8580	CASCADIA	\$405,000.00	\$463,500.00	\$ 12,322.74	(\$21,000.00)	\$454,822.74	\$0.00	\$0.00	Pantops Public Safety Station	\$442,500.00	\$12,322.74	\$454,822.74
8585	BLUE RIDGE CO-HOUSING	\$334,630.59	\$146,018.14	\$ 1,755.49	\$0.00	\$147,773.63	\$0.00	\$0.00	Pantops Public Safety Station	\$146,018.14	\$1,755.49	\$147,773.63
8531	ECKERD PHARMACY	\$6,000.00	\$6,000.00	\$ 287.23	\$0.00	\$6,287.23	\$0.00	\$0.00	Parks Restroom Renovations/Modernizations	\$6,000.00	\$287.23	\$6,287.23
8578	ESTES PARK	\$1,186,729.98	\$1,216,914.92	\$ 29,902.86	(\$320,582.30)	\$926,235.48	\$182,571.00	\$0.00	Hydraulic & Barracks Rd Sidewalk Pantops Public Safety Station	\$713,761.62	\$29,902.86	\$743,664.48
8578	ESTES PARK (Affordable Housing)	\$218,812.75	\$227,737.76	\$ 27,102.86	\$0.00	\$254,840.62	\$0.00	\$0.00	Pantops Public Safety Station	\$227,737.76	\$27,102.86	\$254,840.62
8520	GLENMORE	\$893,000.00	\$752,000.00	\$ 1,306.63	(\$881,953.10)	\$113.53	\$0.00	\$0.00	Pantops Public Safety Station	\$113.53	\$113.53	\$113.53
8521	GLENMORE	\$569,000.00	\$343,800.00	\$ 64,196.19	(\$375,000.00)	\$32,996.19	\$0.00	\$0.00	Pantops Public Safety Station	\$15,100.00	\$17,896.19	\$32,996.19
8523	GRAYCOCK	\$62,500.00	\$62,500.00	\$ 13,326.96	(\$75,826.96)	\$0.00	\$0.00	\$0.00	Pantops Public Safety Station	\$0.00	\$0.00	\$0.00
8577	GRAYROCK WEST	\$163,690.71	\$189,194.42	\$ 3,631.10	(\$104,305.72)	\$88,519.80	\$83,020.00	\$0.00	Parks Restroom Renovations/Modernizations	\$1,868.70	\$3,631.10	\$5,499.80
8577	GRAYROCK WEST (Affordable Housing)	\$28,650.00	\$19,100.00	\$ 1,367.09	\$0.00	\$20,467.09	\$0.00	\$0.00	Parks Restroom Renovations/Modernizations	\$19,100.00	\$1,367.09	\$20,467.09
8576	HADEN PLACE	\$82,500.00	\$79,400.00	\$ 2,472.17	(\$23,100.00)	\$58,772.17	\$37,133.00	\$0.00	Parks Greenways/Blueways Parks Restroom Renovations/Modernizations	\$19,167.00	\$2,472.17	\$21,639.17
8527	HOLLYMEAD AREA C	\$210,000.00	\$209,999.75	\$ 8,046.56	(\$174,707.15)	\$43,339.16	\$40,476.00	\$309.00	Hollymead/Powell Sidewalk Parks Restroom Renovations/Modernizations	\$0.00	\$2,554.16	\$2,554.16
8528	HOLLYMEAD AREA D	\$481,000.00	\$481,009.68	\$ 24,319.28	(\$504,858.37)	\$470.59	\$0.00	\$0.00	Hollymead/Powell Sidewalk	\$10.00	\$460.59	\$470.59
8545	HOLLYMEAD TOWN CENTER A1	\$609,000.00	\$109,000.00	\$ 3,463.73	(\$150,563.04)	\$52,900.69	\$0.00	\$0.00	Hollymead/Powell Sidewalk Hollymead Bus Route	\$49,677.27	\$3,223.42	\$52,900.69
8570	KENRIDGE	\$0.00	\$168,000.00	\$ 4,339.78	(\$20,339.78)	\$52,339.78	\$0.00	\$0.00	Hollymead Bus Route	\$48,000.00	\$4,339.78	\$52,339.78
8572	LEAKE (Glenmore) 3-CIP	\$2,133,708.45	\$614,899.92	\$ 10,246.52	(\$174,151.00)	\$451,175.44	\$0.00	\$0.00	Pantops Public Safety Station	\$40,748.92	\$10,426.52	\$451,175.44
8573	LEAKE (Glenmore) 4-Affordable Housing	\$324,720.00	\$86,560.00	\$ 4,940.77	\$0.00	\$93,500.77	\$0.00	\$0.00	Pantops Public Safety Station	\$86,560.00	\$4,940.77	\$93,500.77
8544	LIBERTY HALL	\$137,600.00	\$134,400.00	\$ 732.42	(\$134,688.69)	\$443.73	\$0.00	\$0.00	Cory Farm Greenway Connector project	\$0.00	\$443.73	\$443.73
8574	LIVENGOOD (CIP)	\$879,837.59	\$654,255.90	\$ 11,981.31	(\$490,555.09)	\$182,682.12	\$0.00	\$0.00	Quality of Life Transportation project study	\$170,700.81	\$11,981.31	\$182,682.12
8574	LIVENGOOD (Affordable Housing)	\$114,595.00	\$82,425.50	\$ 2,699.06	\$0.00	\$85,124.56	\$0.00	\$0.00	Quality of Life Transportation project study	\$82,425.50	\$2,699.06	\$85,124.56
8538	NORTH POINTE	\$460,000.00	\$419,144.85	\$ 19,990.63	(\$430,784.77)	\$8,370.71	\$0.00	\$0.00	Sidewalk, Crozet/S. Pantops/Str Farm	\$0.00	\$8,370.71	\$8,370.71
8537	OLD TRAIL VILLAGE (Schools)	\$1,139,000.00	\$271,500.00	\$ 7,439.64	(\$83,975.43)	\$194,964.21	\$94,385.15	\$0.00	Hollymead/Powell Sidewalk	\$0.00	\$119.59	\$119.59
8537	OLD TRAIL VILLAGE (Parks)	\$1,139,000.00	\$271,500.00	\$ 7,439.64	(\$25,854.29)	\$253,085.35	\$56,122.00	\$0.00	Hollymead/Powell Sidewalk	\$0.00	\$7,423.20	\$100,579.06
8537	OLD TRAIL VILLAGE	\$50,000.00	\$50,000.00	\$ 2,401.75	(\$50,000.00)	\$2,401.75	\$0.00	\$0.00	Western Park Master Plan	\$0.00	\$2,401.75	\$2,401.75
8522	OUT OF BOUNDS	\$528,700.84	\$528,012.45	\$ 16,502.07	\$2,824.00	\$541,690.52	\$20,000.00	\$17,600.00	Western Park Master Plan	\$0.00	\$17,600.00	\$17,600.00
8546	POPLAR GLEN II	\$155,600.00	\$155,600.00	\$ 1,788.06	(\$122,699.00)	\$34,689.06	\$0.00	\$0.00	Western Park Master Plan	\$0.00	\$1,788.06	\$1,788.06
8584	RIVANNA VILLAGE CIP PROFFER	\$1,020,000.00	\$14,567.36	\$ 718.99	\$0.00	\$15,286.35	\$0.00	\$0.00	Western Park Master Plan	\$0.00	\$718.99	\$718.99
8584	RIVANNA VILLAGE AFFORDABLE HOUSING PR	\$87,000.00	\$213,900.00	\$ 3,861.57	\$0.00	\$14,281.57	\$0.00	\$0.00	Western Park Master Plan	\$0.00	\$3,861.57	\$3,861.57
8579	RIVERSIDE VILLAGE	\$285,981.09	\$30,000.00	\$ 1,360.70	\$0.00	\$31,360.70	\$30,000.00	\$221.30	Master Plan for Riverside Village Park	\$0.00	\$1,139.40	\$1,139.40
8571	ST ANNES SP 2007-53	\$0.00	\$50,597.01	\$ 1,372.06	\$0.00	\$51,969.07	\$0.00	\$0.00	Master Plan for Riverside Village Park	\$50,597.01	\$1,372.06	\$51,969.07
8533	STILLFRIED LANE	\$78,000.00	\$78,000.00	\$ 6,358.90	(\$84,341.07)	\$17.83	\$0.00	\$0.00	Parks Greenways/Blueways	\$0.00	\$17.83	\$17.83
8526	THE LOFTS AT MEADOWCREEK	\$72,000.00	\$78,718.00	\$ 899.86	(\$79,617.73)	\$0.14	\$0.00	\$0.00	Parks Greenways/Blueways	\$0.00	\$0.14	\$0.14
8541	WESTHALL (1-1)	\$90,000.00	\$91,000.00	\$ 4,822.76	(\$53,728.70)	\$42,194.06	\$0.00	\$0.00	Hollymead/Powell Sidewalk	\$0.00	\$0.14	\$0.14
8542	WESTHALL (1-2)	\$30,000.00	\$30,000.00	\$ 1,899.28	(\$27,755.50)	\$11,143.98	\$0.00	\$0.00	Parks Greenways/Blueways	\$0.00	\$11,143.98	\$11,143.98
8543	WESTHALL (3-3)	\$3,000.00	\$3,000.00	\$ 316.65	(\$51,170.61)	\$145.74	\$0.00	\$0.00	Parks Greenways/Blueways	\$0.00	\$145.74	\$145.74
8540	WICKHAM POND	\$345,161.67	\$317,074.52	\$ 6,011.45	(\$306,252.16)	\$16,763.81	\$8,615.71	\$0.00	Cory Farm Greenway Connector project	\$6,381.62	\$1,766.48	\$8,148.10
8549	WICKHAM POND II	\$405,000.00	\$204,451.62	\$ 3,113.95	(\$138,302.84)	\$69,862.73	\$53,096.00	\$0.00	Parks Restroom Renovations/Modernizations	\$13,052.78	\$3,713.95	\$16,766.73
8575	WILLOW GLEN	\$3,399,856.12	\$434,308.74	\$ 16,758.75	(\$54,129.19)	\$332,270.60	\$164,636.20	\$0.00	Hydraulic Road and Barracks Road Sidewalk Parks Restroom Renovator/Modernization	\$50,885.65	\$16,758.75	\$67,644.40

FY 19 Proffer Fund Report (continued) (provided by Community Development)

FY 19 FUND #	Year Ending 6/30/2019	PROFFER NAME	TOTAL PROFFERED REVENUE	CASH PROFFERS				APPROPRIATED PROFFERS SUMMARY			NET CASH PROFFERS		
				TOTAL FUNDS RECEIVED	TOTAL INTEREST EARNINGS	TOTAL EXPENDITURES (Transfer to Project)	CURRENT AVAILABLE FUNDS	APPROPRIATED FUNDS	APPROPRIATED INTEREST EARNINGS	Projects/\$	REMAINING AVAILABLE FUNDS	REMAINING AVAILABLE INTEREST EARNINGS	NET CURRENT AVAILABLE FUNDS
<i>2/6/20 by R. Ragsdale</i>													
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		AVON PARK II	\$492,690.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		AVINITY II	\$1,419,144.36	\$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		BROOKHILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		FONTANA PHASE 4C	\$807,353.00	\$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		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		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		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		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
COMPLETED													
8530		ALBEMARLE PLACE	\$100,000.00	\$100,000.00	\$3,666.41	(\$103,666.41)	\$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
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
8532		HOLLYMEAD AREA B	\$50,000.00	\$50,000.00	\$1,521.85	(\$51,521.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8524		SPRINGBRIDGE	\$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
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		BROOKHILL											
TOTAL			\$48,914,683.76	\$13,811,367.40	\$ 612,778.92	(\$7,718,817.09)	\$6,541,943.23	\$1,724,292.10	\$16,520.26	\$4,511,205.27	\$289,925.63	\$4,801,130.90	



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 19 Actual, FY 20 Adopted and Projected, and the FY 21 Revised Recommended and Adopted revenues, expenditures, and appropriations for the General Government Debt Service Fund and School Division Debt Service Fund are shown below. The Water Resources Debt Service funds are included in the General Government Debt Service Fund.

GENERAL GOVERNMENT DEBT SERVICE							
	FY19 Actual	FY20 Adopted	FY20 Projected	FY21 Revised Recommended	FY 21 Adopted	FY20 ADP - FY21 ADP	% Variance
Expenditures							
VRA Principal/Interest	\$ 48,542	\$ 48,567	\$ 48,567	\$ 48,568	\$ 48,568	\$ 1	0.0%
EDA 2011 Principal and Interest	\$ 3,226,544	\$ 3,226,412	\$ 3,226,412	\$ 3,200,624	\$ 3,200,624	\$ (25,788)	-0.8%
EDA 2013 Principal and Interest	\$ 2,231,806	\$ 2,227,806	\$ 2,227,806	\$ 1,855,556	\$ 1,855,556	\$ (372,250)	-16.7%
EDA 2015 B Principal and Interest	\$ 2,862,007	\$ 2,866,065	\$ 2,866,065	\$ 2,865,326	\$ 2,865,326	\$ (739)	0.0%
EDA 2017 Principal and Interest	\$ 826,900	\$ 829,341	\$ 829,341	\$ 830,337	\$ 830,337	\$ 996	0.1%
2019 Principal and Interest	\$ -	\$ 823,856	\$ -	\$ -	\$ -	\$ (823,856)	-100.0%
Bond Services/Fees	\$ 6,859	\$ 38,683	\$ 38,682	\$ 50,286	\$ 50,286	\$ 11,603	30.0%
Total Expenditures	\$ 9,202,659	\$ 10,060,730	\$ 9,236,874	\$ 8,850,697	\$ 8,850,697	\$ (1,210,033)	-12.0%
Revenues							
Transfer							
General Fund Transfer	\$ 9,005,470	\$ 9,830,145	\$ 9,039,104	\$ 8,652,927	\$ 8,652,927	\$ (1,177,218)	-12.0%
Water Resources Transfer	\$ 197,189	\$ 230,585	\$ 197,770	\$ 197,770	\$ 197,770	\$ (32,815)	-14.2%
Total Revenues	\$ 9,202,659	\$ 10,060,730	\$ 9,236,874	\$ 8,850,697	\$ 8,850,697	\$ (1,210,033)	-12.0%

SCHOOL DIVISION DEBT SERVICE FUND							
	FY19 Actual	FY20 Adopted	FY20 Projected	FY21 Revised Recommended	FY 21 Adopted	FY20 ADP - FY21 ADP	% Variance
Expenditures							
VPSA Principal and Interest	\$ 8,447,478	\$ 7,784,130	\$ 7,784,130	\$ 7,365,891	\$ 7,365,891	\$ (418,239)	-5.4%
EDA 2011 Principal and Interest	\$ 338,300	\$ 373,682	\$ 373,682	\$ 371,470	\$ 371,470	\$ (2,212)	-0.6%
EDA 2013 Principal and Interest	\$ 692,975	\$ 693,475	\$ 693,475	\$ 692,975	\$ 692,975	\$ (500)	-0.1%
EDA 2015 Principal and Interest	\$ 610,115	\$ 610,457	\$ 610,457	\$ 610,564	\$ 610,564	\$ 107	0.0%
EDA 2015 B Principal and Interest	\$ 1,139,306	\$ 1,140,497	\$ 1,140,497	\$ 1,139,987	\$ 1,139,987	\$ (510)	0.0%
EDA 2017 Principal and Interest	\$ 1,076,781	\$ 1,078,839	\$ 1,078,839	\$ 1,079,595	\$ 1,079,595	\$ 756	0.1%
GO 2017 Principal and Interest	\$ 2,244,131	\$ 2,241,131	\$ 2,241,131	\$ 2,242,831	\$ 2,242,831	\$ 1,700	0.1%
QSCB Principal and Interest	\$ 235,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ -	0.0%
2019 Principal and Interest	\$ -	\$ 2,274,913	\$ -	\$ -	\$ -	\$ (2,274,913)	-100.0%
Bond Services/Fees	\$ 14,881	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 14,798,966	\$ 16,482,124	\$ 14,207,211	\$ 13,788,312	\$ 13,788,312	\$ (2,693,812)	-16.3%
Revenues							
Local							
Rent-PREP*	\$ 115,313	\$ -	\$ -	\$ -	\$ -	\$ -	-
State							
VPSA Bond Rebate	226,507	267,214	335,583	326,895	326,895	\$ 59,681	22.3%
Federal							
QSCB Interest**	79,730	78,880	79,390	79,390	79,390	\$ 510	0.6%
Transfer							
General Fund Transfer	14,377,416	16,136,030	13,792,238	13,382,027	13,382,027	\$ (2,754,003)	-17.1%
Total Revenues	\$ 14,798,966	\$ 16,482,124	\$ 14,207,211	\$ 13,788,312	\$ 13,788,312	\$ (2,693,812)	-16.3%

OVERVIEW/NOTABLE CHANGES

TOTAL DEBT SERVICE FUND							
	FY19 Actual	FY20 Adopted	FY20 Projected	FY21 Revised Recommended	FY 21 Adopted	FY20 ADP - FY21 ADP	% Variance
Expenditures							
School Division	\$ 14,798,966	\$ 16,482,124	\$ 14,207,211	\$ 13,788,312	\$ 13,788,312	\$ (2,693,812)	-16.3%
General Government*	9,202,659	10,060,730	9,236,874	8,850,697	8,850,697	(1,210,033)	-12.0%
Total Expenditures	\$ 24,001,625	\$ 26,542,854	\$ 23,444,085	\$ 22,639,009	\$ 22,639,009	\$ (3,903,845)	-14.7%
Revenues							
Local	\$ 115,313	\$ -	\$ -	\$ -	\$ -	\$ -	
State	226,507	267,214	335,583	326,895	326,895	59,681	22.3%
Federal	79,730	78,880	79,390	79,390	79,390	510	0.6%
Transfers							
General Fund	23,382,886	25,966,175	22,831,342	22,034,954	22,034,954	(3,931,221)	-15.1%
Water Resources Transfer	197,189	230,585	197,770	197,770	197,770	(32,815)	-14.2%
Total Revenues	\$ 24,001,625	\$ 26,542,854	\$ 23,444,085	\$ 22,639,009	\$ 22,639,009	\$ (3,903,845)	-14.7%

*General Government Debt Service includes Water Resources debt service.

FY 21 Adopted Budget: The Debt Service budget decreased by \$3.9M or 14.7% and reflects the following significant changes in comparison to the FY 20 Adopted budget:

Expenditures

- General Government
 - Decrease of debt service payments for FY 21 of \$1,210,033 primarily due to the delayed FY 19 issuance of long-term debt and the scheduled retiring of current debt
- School
 - Decrease of debt service payments for FY 21 of \$2,693,812 primarily due to the delayed FY 19 issuance of long-term debt and the retiring of current debt

Revenues

- General Government
 - Decrease of \$1,177,218 transfer from the General Fund
 - Decrease of \$32,815 transfer from Water Resources Fund
- School
 - Increase of \$59,681 for VPSA Bond Rebates
 - Decrease of \$2,754,003 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. (The Economic Development Authority (EDA) is formerly the Industrial Development Authority (IDA).)

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 Albemarle County Financial Management Policies, as approved and last amended by the Board of Supervisors November 1, 2017, include the following section on debt service policies:

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

The County will manage its financial resources in a way that prevents borrowing to meet working capital needs.

The County will confine long-term borrowing and capital leases to capital improvements or projects that cannot be financed by current revenues.

To the extent feasible, any year that the debt service payment falls below its current level, those savings will be used to finance 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 underlying debt 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:

- Net debt 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 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.

DEBT CAPACITY

County Financial Policies recommend that long-term debt and associated debt service levels remain within certain target limits:

- 2% of the assessed value of taxable property and
- 10% of General Fund and School Fund revenues

LONG-TERM DEBT OBLIGATIONS

General Government Debt

At the end of FY 19, Albemarle County held \$64.1 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, 2019 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of 06/30/2019
Virginia Res. Auth.	6/23/2011	12/1/2021	2.73%	\$400,000	Various Annual	\$113,971
2011 EDA Lease	11/30/2011	06/01/2032	2.81%	\$29,688,864	Various Annual	\$15,092,247
2013 EDA Lease	11/14/2013	06/01/2033	3.35%	\$25,550,000	Various Annual	\$18,455,000
2015B EDA Lease	09/30/2015	06/01/2036	2.70%	\$26,139,343	Various Annual	\$20,878,505
2017 EDA Lease	03/09/2017	06/01/2037	2.85%	\$10,259,891	Various Annual	\$9,524,731
						\$64,064,454

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 19, Albemarle County held \$112.2 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, 2019 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of 06/30/2019
1999 B Series	11/19/1999	7/15/2019	5.1% - 6.1%	\$2,835,000	Various Annual	\$140,000
2000 B Series	11/16/2000	7/15/2020	4.975% - 5.85%	\$2,605,000	Various Annual	\$260,000
2001 A Series	11/15/2001	07/15/2021	3.1% - 5.1%	\$20,330,000	Various Annual	\$3,045,000
2002 A Series	10/15/2002	07/15/2022	2.35% - 5.1%	\$8,365,000	Various Annual	\$1,660,000
2003 A Series	11/06/2003	07/15/2023	3.1% - 5.35%	\$6,760,000	Various Annual	\$1,675,000
2004 B Series	11/10/2004	07/15/2024	4.1% - 5.6%	\$8,950,000	Various Annual	\$2,670,000
2005 A Series	11/10/2005	07/15/2025	4.1% - 5.6%	\$7,380,000	Various Annual	\$2,570,000
2006 B Series	11/09/2006	07/15/2026	4.23% - 5.10%	\$15,020,000	Various Annual	\$6,000,000
2007 A Series	11/08/2007	7/15/2027	5.10%	\$11,325,000	Various Annual	\$5,085,000
2008 A Series	12/11/2008	07/15/2028	4.66%	\$28,045,000	Various Annual	\$14,000,000
2010 D Series	11/10/2010	07/15/2030	2.87%	\$7,670,000	Various Annual	\$4,590,000
2011 EDA Lease QSCB	11/30/2011 12/01/2011	06/01/2032 12/01/2030	2.81% 0.00%	\$4,626,136 \$2,000,000	Various Annual Various Annual	\$3,732,753 \$1,600,000
2013 EDA Lease	11/14/2013	06/01/2033	3.35%	\$8,720,000	Various Annual	\$6,700,000
2015 Series	04/28/2015	06/01/2035	2.35%	\$9,630,000	Various Annual	\$8,062,000
2015B EDA Lease	09/30/2015	06/01/2036	2.70%	\$12,740,657	Various Annual	\$10,861,495
2017 GO Series	03/08/2017	07/01/2037	2.85%	\$30,435,000	Various Annual	\$28,635,000
2017 EDA Lease	03/08/2017	06/01/2037	2.85%	\$11,980,109	Various Annual	\$10,940,268
						\$112,226,516

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

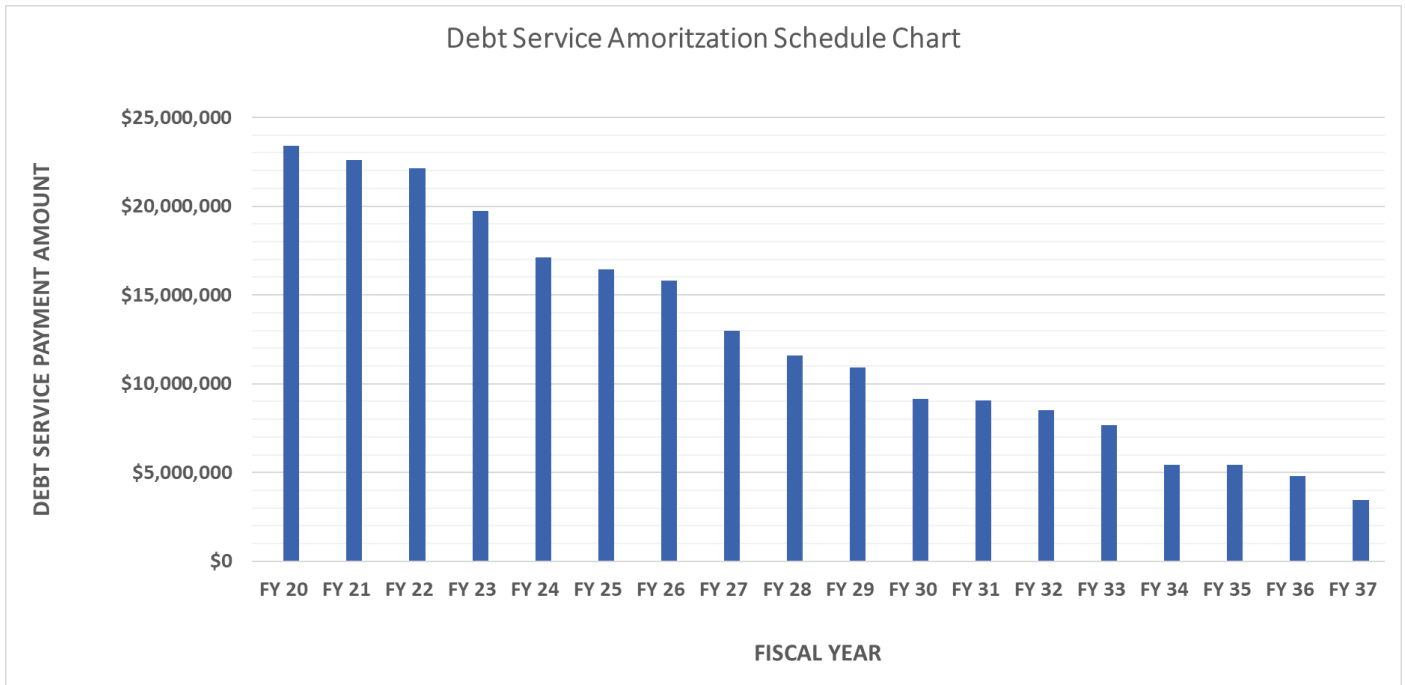
Description	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
PRINCIPAL						
2,835,000 - 99A VPSA	140,000	-	-	-	-	-
2,605,000 - 2000A VPSA	130,000	130,000	-	-	-	-
20,330,000 - 2001A VPSA	1,015,000	1,015,000	1,015,000	-	-	-
8,365,000 - 2002A VPSA	415,000	415,000	415,000	415,000	-	-
6,760,000 - 2003A VPSA	335,000	335,000	335,000	335,000	335,000	-
\$8,950,000 - 2004A VPSA	445,000	445,000	445,000	445,000	445,000	445,000
\$7,380,000 - 2005A VPSA	370,000	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	750,000
\$11,930,000 - 2007A VPSA	565,000	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	1,400,000
7,670,000 - 2010A VPSA	385,000	385,000	385,000	385,000	385,000	385,000
EDA Series 2011, Schools Portion	221,135	229,980	243,248	254,305	267,573	276,418
QSCB	200,000	200,000	200,000	120,000	110,000	110,000
EDA Series 2013, Schools Portion	410,000	430,000	455,000	470,000	410,000	430,000
9,630,000 - 2015 EDA Revenue Bonds (Schools)	421,000	431,000	441,000	451,000	462,000	473,000
EDA Series 2015 B, Schools Portion	691,069	725,112	760,285	798,869	838,582	880,575
30,435,000 - 2017 GO Bonds (Schools)	1,110,000	1,145,000	1,205,000	1,265,000	1,325,000	1,395,000
22,240,000 - 2017 EDA Revenue Bonds (Schools)	619,240	650,958	680,247	716,156	754,217	719,439
EDA Series 2011, General Govt Portion	2,538,865	2,640,020	2,761,752	1,865,695	607,427	628,582
VRA FY11	45,509	46,878	22,465			
EDA Series 2013, General Govt Portion	1,445,000	1,145,000	1,200,000	1,260,000	1,120,000	1,165,000
EDA Series 2015 B, General Govt Portion	1,927,401	2,023,036	2,122,541	2,228,590	1,988,508	2,086,101
EDA Series 2015 B, Water Resources Portion	6,530	6,852	7,174	7,542	7,909	8,323
22,240,000 - 2017 EDA Revenue Bonds (Local)	355,943	374,195	390,596	409,657	431,566	360,593
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	89,817	94,847	99,158	104,187	109,217	114,965
TOTAL PRINCIPAL	16,031,509	15,952,878	16,268,466	14,611,000	12,677,000	12,557,997
INTEREST						
2,835,000 - 99A VPSA	4,270	-	-	-	-	-
2,605,000 - 2000A VPSA	9,945	3,315	-	-	-	-
20,330,000 - 2001A VPSA	109,113	67,498	25,883	-	-	-
8,365,000 - 2002A VPSA	69,928	49,800	30,192	10,064	-	-
6,760,000 - 2003A VPSA	76,045	59,798	42,713	25,628	8,543	-
\$8,905,000 - 2004A VPSA	109,804	89,334	70,811	51,175	30,705	10,235
\$7,380,000 - 2005A VPSA	117,073	98,203	79,333	60,590	42,888	25,642
\$15,463,000 - 2006A VPSA	252,563	219,938	186,375	152,625	119,344	85,782
\$11,930,000 - 2007A VPSA	240,690	211,875	183,060	156,364	129,668	100,853
\$28,045,000 - 2008A VPSA	701,050	626,150	551,250	476,350	401,450	326,550
-2010A VPSA	143,649	129,982	118,239	106,497	94,754	83,012
EDA Series 2011, Schools Portion	152,547	141,491	129,992	117,829	105,114	96,752
QSCB	85,000	85,000	85,000	85,000	85,000	85,000
EDA Series 2013, Schools Portion	283,475	262,975	241,475	218,725	195,225	178,825
9,630,000 - 2015 EDA Revenue Bonds (Schools)	189,457	179,564	169,435	159,072	148,473	137,616
EDA Series 2015 B, Schools Portion	449,428	414,874	378,619	340,604	300,661	258,732
30,435,000 - 2017 GO Bonds (Schools)	1,131,131	1,097,831	1,040,581	980,331	917,081	850,831
22,240,000 - 2017 EDA Revenue Bonds (Schools)	459,599	428,637	396,089	362,076	326,269	288,558
EDA Series 2011, General Govt Portion	687,547	560,604	428,603	290,515	197,231	178,249
VRA FY11	2,826	1,575	306			
EDA Series 2013, General Govt Portion	782,806	710,556	653,306	593,306	530,306	485,506
EDA Series 2015 B, General Govt Portion	926,082	829,712	728,561	622,433	511,004	411,579
EDA Series 2015 B, Water Resources Portion	6,052	5,726	5,383	5,024	4,647	4,252
22,240,000 - 2017 EDA Revenue Bonds (Local)	288,744	270,949	252,239	232,710	212,228	190,648
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	94,837	90,346	85,603	80,646	75,436	69,975
TOTAL INTEREST	7,373,662	6,635,733	5,883,048	5,127,565	4,436,028	3,868,597
TOTAL P & I	23,405,171	22,588,611	22,151,514	19,738,565	17,113,028	16,426,594

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
PRINCIPAL							
2,835,000 - 99A VPSA	-	-	-	-	-	-	-
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
TOTAL PRINCIPAL	12,494,001	10,245,001	9,231,999	8,949,000	7,480,999	7,713,000	7,461,000
INTEREST							
2,835,000 - 99A VPSA	-	-	-	-	-	-	-
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	85,000	-
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
TOTAL INTEREST	3,307,754	2,746,674	2,339,156	1,963,606	1,645,057	1,354,625	1,061,557
TOTAL P & I	15,801,755	12,991,675	11,571,155	10,912,606	9,126,056	9,067,625	8,522,557

Current Debt Service Amortization Schedule (continued) FY 33 – FY 37

Description	FY 33	FY 34	FY 35	FY 36	FY 37	FY 20-37
PRINCIPAL						
2,835,000 - 99A VPSA	-	-	-	-	-	140,000
2,605,000 - 2000A VPSA	-	-	-	-	-	260,000
20,330,000 - 2001A VPSA	-	-	-	-	-	3,045,000
8,365,000 - 2002A VPSA	-	-	-	-	-	1,660,000
6,760,000 - 2003A VPSA	-	-	-	-	-	1,675,000
\$8,950,000 - 2004A VPSA	-	-	-	-	-	2,670,000
\$7,380,000 - 2005A VPSA	-	-	-	-	-	2,570,000
\$15,463,000 - 2006A VPSA	-	-	-	-	-	6,000,000
\$11,930,000 - 2007A VPSA	-	-	-	-	-	5,085,000
\$28,045,000 - 2008A VPSA	-	-	-	-	-	14,000,000
7,670,000 - 2010A VPSA	-	-	-	-	-	4,590,000
EDA Series 2011, Schools Portion	-	-	-	-	-	3,732,752
QSCB	-	-	-	-	-	1,600,000
EDA Series 2013, Schools Portion	585,000	-	-	-	-	6,700,000
9,630,000 - 2015 EDA Revenue Bonds (Schools)	569,000	583,000	596,000	-	-	8,062,000
EDA Series 2015 B, Schools Portion	547,009	562,964	583,476	601,710	-	10,861,492
30,435,000 - 2017 GO Bonds (Schools)	1,845,000	1,900,000	1,965,000	2,025,000	2,095,000	28,635,000
22,240,000 - 2017 EDA Revenue Bonds (Schools)	531,570	548,561	565,551	582,542	604,387	10,940,268
EDA Series 2011, General Govt Portion	-	-	-	-	-	15,092,248
VRA FY11	-	-	-	-	-	114,852
EDA Series 2013, General Govt Portion	1,585,000	-	-	-	-	18,455,000
EDA Series 2015 B, General Govt Portion	641,954	660,678	684,751	706,150	-	20,719,672
EDA Series 2015 B, Water Resources Portion	11,036	11,358	11,772	12,140	-	158,832
22,240,000 - 2017 EDA Revenue Bonds (Local)	406,072	419,051	432,030	445,010	461,698	7,110,456
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	157,359	162,389	167,418	172,448	178,915	2,414,275
TOTAL PRINCIPAL	6,879,001	4,848,001	5,005,999	4,545,000	3,340,000	176,291,848
INTEREST						
2,835,000 - 99A VPSA	-	-	-	-	-	4,270
2,605,000 - 2000A VPSA	-	-	-	-	-	13,260
20,330,000 - 2001A VPSA	-	-	-	-	-	202,494
8,365,000 - 2002A VPSA	-	-	-	-	-	159,984
6,760,000 - 2003A VPSA	-	-	-	-	-	212,727
\$8,905,000 - 2004A VPSA	-	-	-	-	-	362,064
\$7,380,000 - 2005A VPSA	-	-	-	-	-	432,124
\$15,463,000 - 2006A VPSA	-	-	-	-	-	1,085,627
\$11,930,000 - 2007A VPSA	-	-	-	-	-	1,152,179
\$28,045,000 - 2008A VPSA	-	-	-	-	-	3,655,750
-2010A VPSA	-	-	-	-	-	912,779
EDA Series 2011, Schools Portion	-	-	-	-	-	1,112,562
QSCB	-	-	-	-	-	977,500
EDA Series 2013, Schools Portion	24,131	-	-	-	-	2,150,938
9,630,000 - 2015 EDA Revenue Bonds (Schools)	41,078	27,707	14,006	-	-	1,703,539
EDA Series 2015 B, Schools Portion	76,826	59,048	40,752	21,060	-	3,350,152
30,435,000 - 2017 GO Bonds (Schools)	317,481	262,131	200,381	136,519	70,706	10,948,225
22,240,000 - 2017 EDA Revenue Bonds (Schools)	93,635	77,023	59,195	40,814	21,154	3,720,198
EDA Series 2011, General Govt Portion	-	-	-	-	-	2,929,338
VRA FY11	-	-	-	-	-	4,707
EDA Series 2013, General Govt Portion	65,381	-	-	-	-	5,846,488
EDA Series 2015 B, General Govt Portion	90,161	69,298	47,826	24,715	-	5,501,451
EDA Series 2015 B, Water Resources Portion	1,550	1,191	822	425	-	54,946
22,240,000 - 2017 EDA Revenue Bonds (Local)	71,529	58,838	45,220	31,178	16,159	2,531,297
22,240,000 - 2017 EDA Revenue Bonds (Stormwater)	27,718	22,801	17,523	12,082	6,262	912,794
TOTAL INTEREST	809,491	578,037	425,725	266,793	114,281	49,937,392
TOTAL P & I	7,688,492	5,426,038	5,431,724	4,811,793	3,454,281	226,229,240



Note: This chart does not include debt service amounts for future debt issuances.

