



Albemarle County

Legislation Details (With Text)

File #: 22-403 **Version:** 1 **Name:**
Type: Report **Status:** Action Items
File created: 8/17/2022 **In control:** Board of Supervisors
On agenda: 9/7/2022 **Final action:**
Title: Fiscal Year 2024 Operating and Capital Budget Calendar and Recommended Process Modifications.
Sponsors:
Indexes:
Code sections:
Attachments: 1. Att.A - Preliminary FY 24 Budget Calendar

Date	Ver.	Action By	Action	Result
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AGENDA DATE: 9/7/2022

TITLE:

Fiscal Year 2024 Operating and Capital Budget Calendar and Recommended Process Modifications

SUBJECT/PROPOSAL/REQUEST: Set dates related to the development of the Fiscal Year 2024 budget and consider FY 24 budget process modifications

ITEM TYPE: Regular Action Item

STAFF CONTACT(S): Richardson, Rosenberg, Birch, Sumner, Bowman, Davidson, Dimock

PRESENTER (S): Bowman

LEGAL REVIEW: Yes

REVIEWED BY: Jeffrey B. Richardson

BACKGROUND: The process of developing the County's Operating Budget for Fiscal Year 2024 (FY 24) and the Capital Improvements Program (CIP) for FY 24 - 28 is underway. Staff provides a proposed budget calendar on an annual basis and highlights any other staff recommendations regarding process modifications.

STRATEGIC PLAN: Mission - To enhance the well-being and quality of life for all community members through the provision of the highest level of public service consistent with the prudent use of public funds.

DISCUSSION: Attachment A provides a preliminary budget calendar for the FY 24 budget process. The budget development calendar establishes specific dates for Board meetings and public hearings on the tax rate, the budget, and the CIP. Staff will continue to provide the public with as much notice as possible for planned community engagement opportunities, public hearings, and work sessions associated with the development of the upcoming budgets.

There are several dates that are driven by Virginia Code requirements that are reflected in the attached calendar:

- Localities with a first-half tax year collection in June must adopt the tax rate on or before May 15.
- There must be at least seven days between the public advertisement of the budget public hearing and the actual hearing date.
- There must be at least seven days between the budget public hearing and the adoption of the budget.
- Localities must provide at least 30 days notice of the real estate tax rate public hearing 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 real property tax levies.

The preliminary budget calendar for the FY 24 budget process meets the Virginia Code requirements.

Staff is also recommending modifications to the Agency Budget Review Team (ABRT) process and the creation of a Non-Profit Community Partner Capital request process, in part based upon feedback received from the Board and the County's community partners.

ABRT Process modification may include:

- Review of non-profit partner agencies and programs to ensure alignment with appropriate review process (ABRT or County staff review process).
- Provide an expedited and simplified review process for agencies that received an exemplary rating for the last two review cycles.
- Subject to the context of the total budget process, provide a more sustainable mechanism for new and/or additional grantees to receive funding at a level appropriate for successful program administration, without relying on reduced funding levels of other currently funded programs to support entrance.

Non-Profit Community Partner Capital Request Process:

- Process will provide a mechanism of non-profit community partners to request one-time capital funding separate from any operational request or support provided by Albemarle County.
- Such community partners would include, but are not limited to, regional partners such as the volunteer fire rescue agencies, regional library, Emergency Communications Center, or community non-profits such as the Boys and Girls Club, On Our Own, Local Food Hub, or others that receive funding from the County.
- Requests would be required to have direct tie-in to the priorities identified in the Board of Supervisors strategic planning process.
- Requests would be reviewed and evaluated alongside other County departmental requests and priorities in the context of the larger Albemarle County Capital Improvement Program.

BUDGET IMPACT: This executive summary provides information on the FY 24 Budget development process.

RECOMMENDATION:

Staff recommends that the Board adopt the preliminary budget calendar set forth in Attachment A and approve staff's recommendation for modifications to the upcoming budget development process.

ATTACHMENTS:

A - Preliminary FY 24 Budget Calendar