



Albemarle County

Legislation Details (With Text)

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Title: FY 20 Operating and Capital Budget Calendar and Recommended Process Modifications Including FY 20 Agency Budget Review Team (ABRT) Process.

Sponsors:

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Attachments: 1. Attach. A - FY 20 Recommended Budget Calendar, 2. Attach. B - Recommended Modifications to FY 20 Budget Process, 3. Attach. C - Recommended FY 20 ABRT Process

Date	Ver.	Action By	Action	Result
9/5/2018	1	Board of Supervisors	adopted	Pass

AGENDA DATE: 9/5/2018

TITLE:

FY 20 Operating and Capital Budget Calendar and recommended process modifications including FY 20 ABRT process

SUBJECT/PROPOSAL/REQUEST: Set dates related to the development of the FY 20 Budget, and approval of FY 20 budget process modifications

ITEM TYPE: Regular Action Item

STAFF CONTACT(S): Richardson, Walker, Kamptner, Allshouse, L., Bowman, and Vinzant

PRESENTER (S): Lori Allshouse

LEGAL REVIEW: Yes

REVIEWED BY: Jeffrey B. Richardson

BACKGROUND: The process of developing the County's Operating Budget for Fiscal Year 20 (FY 20) and the Capital Improvements Program (CIP) for FY 20-24 is underway. On an annual basis staff provides a proposed budget calendar and highlights any other staff recommendations regarding process modifications.

This Executive Summary includes three attachments for the Board's review and consideration. Attachment A is the proposed FY 20 budget development calendar, Attachment B includes recommendations for modifications to the upcoming Budget development processes, and Attachment C includes recommendations for the County's FY 20 ABRT process.

STRATEGIC PLAN: Mission: To enhance the well-being and quality of life for all citizens 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 20 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 which 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 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. Prior to 2009, the requirement was seven days' notice.

In addition to these Virginia Code requirements, the School Board and School Division staff have requested that a public hearing be scheduled so that it does not coincide with Spring Break.

The preliminary budget calendar for the FY 20 budget process meets the Virginia Code requirements and the School Board's request. Additionally, this calendar assumes that the reassessment would result in an increase of one percent or more in the total real property tax levied in Calendar Year (CY) 19 compared to CY 18 and incorporates the necessary 30 days' notice into the schedule.

Attachment B includes recommendations for modifications to the upcoming Budget development processes based on Board and employee feedback.

Attachment C includes recommendations for the County's upcoming FY 20 ABRT process.

BUDGET IMPACT: This executive summary provides information on the FY 20 Budget development process.

RECOMMENDATION:

Staff recommends that the Board adopt the preliminary budget calendar set forth in Attachment A and concur with staffs' recommendation for modifications to the upcoming budget development process, including the County's FY 20 ABRT process.

ATTACHMENTS:

Attachment A: FY 20 Recommended Budget Calendar

Attachment B: Recommended Modifications to FY 20 Budget Development Process

Attachment C: Recommended FY 20 ABRT Process