



**Adoption of Calendar Year 2025 Tax Rates, Fiscal Year (FY)
26 Budget, FY 26 Salary Scales, FY 26 Budget Appropriation
Resolution, Borrowing Resolution, & FY 26-30 Capital
Improvements Plan (CIP)**

May 7, 2025

Agenda & Desired Outcomes

County Executive Presentation

Staff presentation of requested approvals:

1. Adopt Resolution to Set Calendar Year 2025 Tax Rates
2. Adopt the FY 26 Budget Resolution
3. Adopt the Resolution to Set FY 26 Pay Scales
4. Adopt the Annual Resolution of Appropriations
5. Adopt the Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing
6. Adopt the FY 26-30 Capital Improvement Plan

Board of Supervisors Actions

FY 26 **Balanced** on These Tax Rates



Real Property Tax Rate Increase of 4 Cents

Real Property
per \$100 of
assessed value

4 ¢

3.2 ¢

Public Safety

(\$9.9 M in FY26) to pay for FEMA grant-funded firefighter positions, new police officers, and competitive salaries to maintain workforce stability

0.4 ¢

Schools

(\$1.2 M in FY26) to support continued education funding. This increase **supplements** the existing tax rate allocation, where 54% is dedicated to Schools

0.4 ¢

Affordable Housing

(\$1.2 M in FY26) for Affordable Housing to ensure ongoing investment in housing accessibility

Obligations

FY 24

- Schools capital and operating
- Safety & Well-being
- Workforce Stabilization
- Rising Capital costs
- Rising partner agency costs

-\$4.9 M

One-Time
Capital Transfer

FY 25

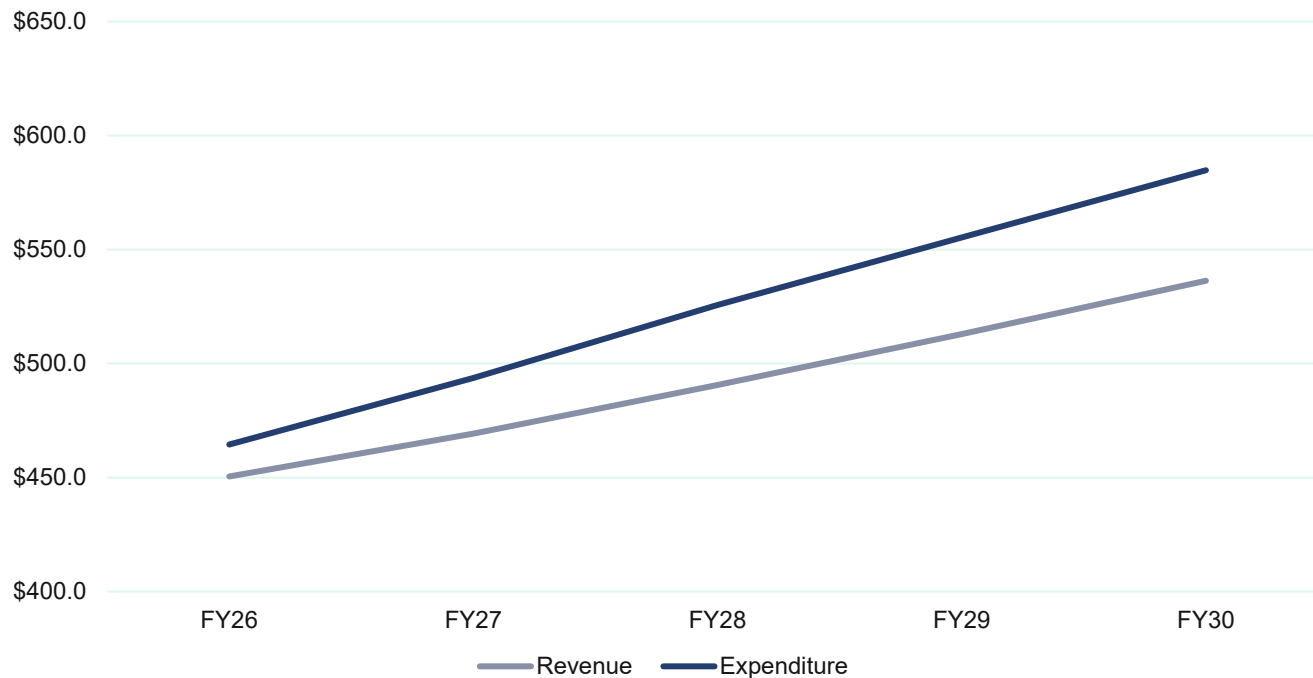
- Courts operations
- SAFER grant wind-down
- Transit grants wind-down
- IT systems
- Revenue sharing
- Workforce

FY 26

- SAFER & Transit grant wind-downs
- Court operations
- Jail renovation debt service
- Operating impacts of capital projects
- Capital needs
- Revenue Sharing Agreement
- CASPCA

FY 27+

Five-Year Revenues & Expenditures



% Gap	-3.1%	-5.2%	-7.1%	-8.3%	-9.0%
-------	-------	-------	-------	-------	-------

INVESTMENT IN ACTION



Six Strategic Goals



INVESTMENT IN SAFETY & WELL-BEING

Fire Rescue Resources



SUPPORTS GOALS:

1

6

57

**GRANT
POSITIONS**

\$

**\$12.7 M IN
FEDERAL FUNDS**



**GRANTS ADDRESS VOLUNTEER
SHORTAGES AND INCREASING
DEMANDS FOR SERVICES**



INVESTMENT IN SAFETY & WELL-BEING

SUPPORTS GOALS:

1

6

Fire Rescue Resource Allocations

FY21

General Fund

- 24/7 Battalion Chief
- Emergency Manager
- Pantops & Ivy - 24/7 Ambulance

Grant

- Pantops & Crozet - Daytime Fire Engine

FY22

General Fund

- Fire-EMS Instructor
- Mechanic
- Management Analyst

Grant

- North Garden - Daytime Fire Engine
- Staff to Earlysville and Stony Point

FY23

General Fund

- HART Member
- Pantops - 24/7 Fire Engine

Grant

- None

FY24

General Fund

- Assistant Emergency Manager
- Mechanic

Grant

- Monticello - 24/7 Ladder Truck
- Scottsville St 17 - 24/7 Fire Engine

FY25

General Fund

- HART Member
- Fire-EMS Instructor
- Berkmar - 24/7 Ambulance

Grant

- North Garden - 24/7 Fire Engine

57 GRANT POSITIONS

40 GENERAL FUND POSITIONS

INVESTMENT IN SAFETY & WELL-BEING

Fire Rescue Response Improvements

SUPPORTS GOALS:

1

6



Ambulance Performance

2.6% reduction in
response times*

Paramedic-level service
at critical incidents



Fire Engine Performance

5.6% reduction in
response times*

Decreased response
time for 2nd & 3rd
arriving apparatus



City-County Mutual Aid Agreement

A no-cost agreement for
sharing resources



Emergency Management

County-focused,
regionally-engaged
approach

INVESTMENT IN SAFETY & WELL-BEING

Police Resources

SUPPORTS GOALS:

1

6



6

POSITIONS



**2 MORE OFFICERS
PER SHIFT**



**IMPROVED
RESPONSE TIMES**

INVESTMENT IN SAFETY & WELL-BEING

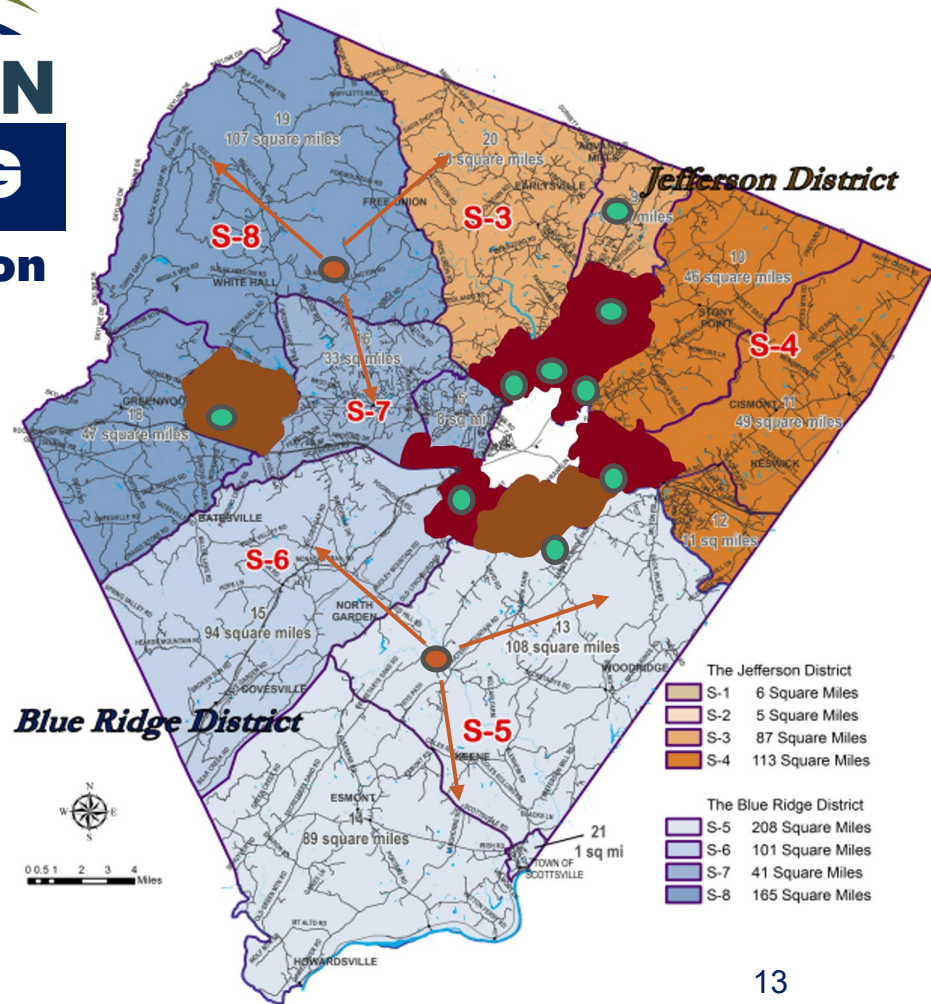
Police Resources – Patrol Division



**OFFICER ASSIGNED TO
HIGH-VOLUME CALL AREA**



**ADDITIONAL OFFICER IN
SUPPORT POSITION**



INVESTMENT IN SCHOOLS

SUPPORTS GOALS:

5

6



**\$14.3
M**

**INCREASE IN
FUNDING**



**\$6.2 M ADDITIONAL TO
SUPPORT EMPLOYEE
HEALTHCARE**



3 NEW SCHOOLS

INVESTMENT IN QUALITY OF LIFE

Affordable Housing

SUPPORTS GOALS:

2

4



.4

**DEDICATED REVENUE
EQUALING \$1.2M**



**ADDITIONAL \$4 M
ONE-TIME INVESTMENT**



**ADDS TO THE \$17M IN
HOUSING INVESTMENTS
OVER PAST 5 YEARS**



ADDS TO THE HOUSING INVESTMENTS OVER PAST 5 YEARS

Funding Source	2019-2025	2026	Total
Affordable Housing Investment Fund (AHIF)	\$14,508,024	\$1,239,203	\$15,747,227
American Recovery Plan Act (ARPA)	\$3,899,680	-	\$3,899,680
Albemarle County Emergency Relief Program (ACERP)	\$520,000	\$460,000	\$980,000
Albemarle County Human Services Funding Process (ACHSFP)	\$4,409,091	\$917,151	\$5,326,242
Virginia Housing	\$5,000	-	\$5,000
Southwood Tax Increment Financing (TIF)	\$1,400,000	-	\$1,400,000
Tax Relief for Elderly/Disabled	\$9,984,417	\$2,344,986	\$12,329,403
Albemarle County General Fund for ACOH Staffing	\$2,677,369	\$762,288	\$3,439,657
Housing Assistance Fund*	\$29,669,441	\$5,645,703	\$35,315,144
Housing Opportunities Made Equal (HOME)*	\$608,474	-	\$608,474
Community Development Block Grants (CDBG)*	\$2,102,841	-	\$2,102,841
Total	\$69,784,337	\$11,369,331	\$81,153,668
Annual Average			\$11,593,381

*Federal Funding

INVESTMENT IN

INFRASTRUCTURE & PLACEMAKING

Climate Action & Environmental Sustainability

SUPPORTS GOALS:

2

3



**\$2.25
M**

**PROGRAM FUNDING
FOR FY26**



**INCREASE IN
ENVIRONMENTAL
SERVICES**



**CONTINUE WORK OF
THE CLIMATE ACTION
PROGRAM**



CLIMATE ACTION POOL FUNDING

Current Funding: \$221,604

FY26 Proposed Funding: \$300,000

- Focus on tangible and definable emissions reductions
- Focus on items and programs that are actionable in FY 26
- Specific programs, funding levels, and timeframes are to be determined and will be brought back to the Board of Supervisors

Continue Existing Programs	Building Emissions Reductions	Vehicle Emissions Reductions	Community Based Programs
• Energy Resource Hub • Community Resilience Cohort	• County Building Energy Improvements • Residential Home Energy Improvements	• Public Electric Vehicle Chargers • Employee Carpooling Program • E-Bike Vouchers	• Community Climate Action Grants

INVESTMENT IN QUALITY OF LIFE

Economic Development

SUPPORTS GOAL:

4



~\$1
M

ECONOMIC DEVELOPMENT FUND



DEVELOP AND LAUNCH UPDATE
TO ECONOMIC DEVELOPMENT
STRATEGIC PLAN



FOCUS ON GROWING TARGET
SECTORS AND REDEVELOPMENT
PARTNERSHIPS

INVESTMENT IN

WORKFORCE & SERVICE DELIVERY

Support for Workforce

SUPPORTS GOAL:

6



**\$3.5
M**

**COST OF LIVING
ADJUSTMENT**



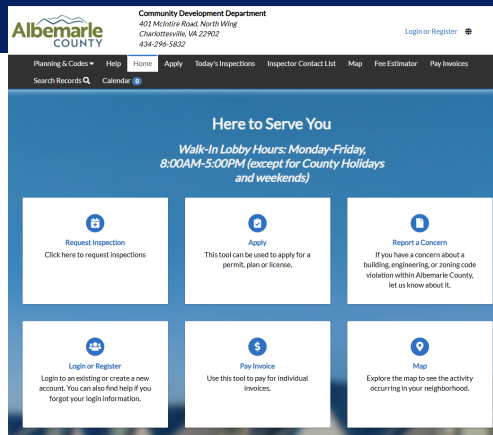
**24% INCREASE IN
HEALTHCARE RATES**



HEALTH CLINIC

INVESTMENT IN WORKFORCE & SERVICE DELIVERY

Cost Savings and Efficiencies



SUPPORTS GOAL:

6

11.7

**VACANT FTEs
ELIMINATED AFTER
RE-ENGINEERING**



**COMMITMENT TO \$1 M IN
ANNUAL COST SAVINGS**



**SYSTEMS MODERNIZATION,
SPACE MANAGEMENT,
EFFICIENCY STUDIES**

Proposed FY 26 – 30 CIP Highlights

**Rivanna Futures:
Debt Service
FY 26 - 30**

**Transportation
FY 26, FY 27, FY 29**

**Northern
Convenience
Center:
Construction
FY 27**

**Central Library
Renovations
FY 27, FY 29**

**Biscuit Run
FY 26**

**Darden Towe
Athletic Fields
FY 26, FY 27**

**Urban
Pocket Park
FY 26**

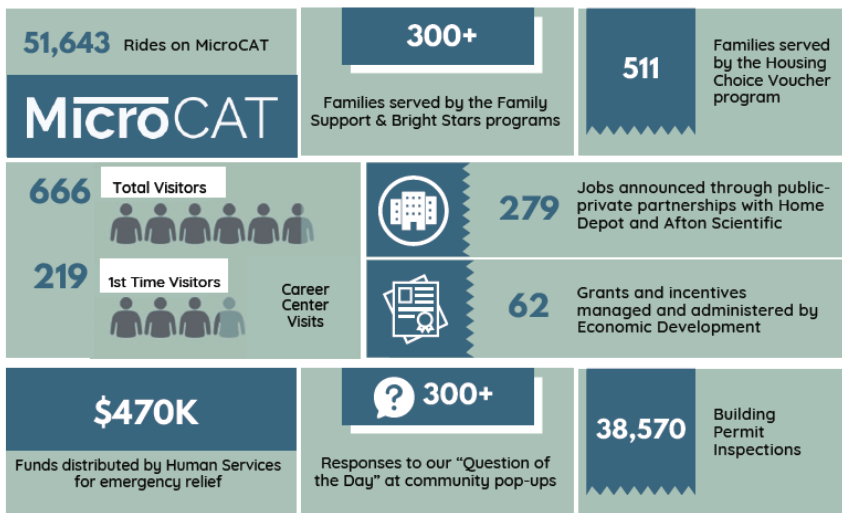
**Workplace –
Facility
Renovations
FY 26, FY 27**

**School
Renovations
FY 26 - 30**

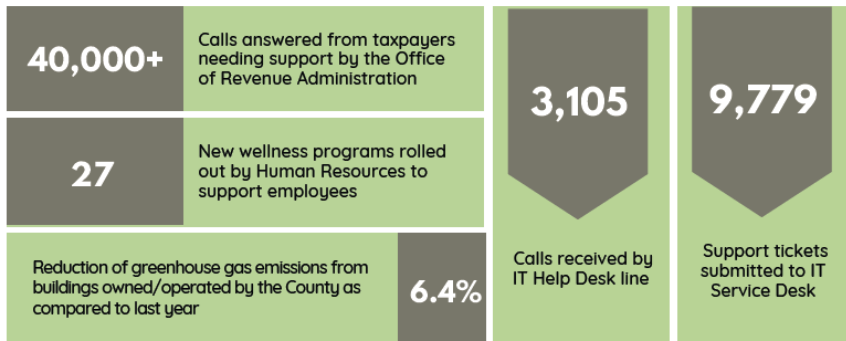
**Northern Feeder
Pattern
Elementary School
FY 27, FY 28**

**Courts
Construction
FY 26**

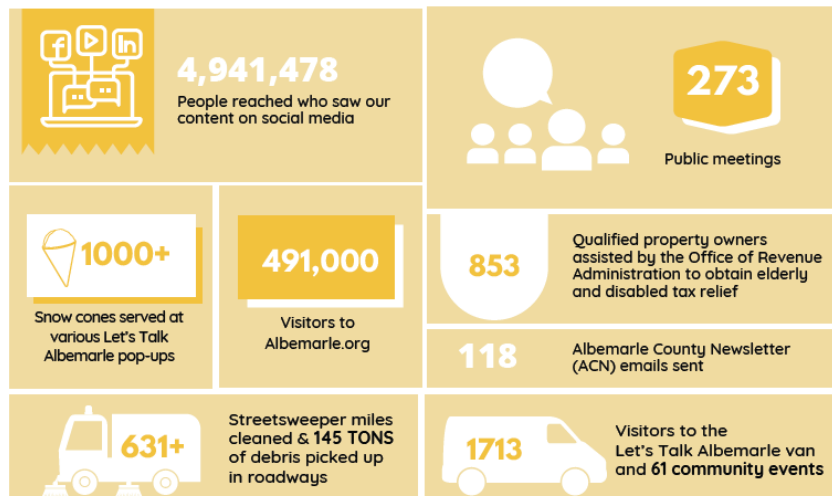
ENCOURAGING A VIBRANT COMMUNITY



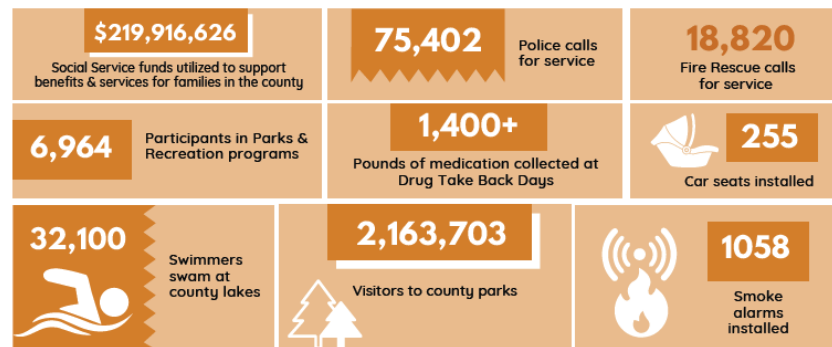
INSIDE ALBEMARLE'S OPERATIONS



SUPPORTING A RESILIENT, EQUITABLE, AND ENGAGED COMMUNITY



NURTURING A SAFE AND HEALTHY COMMUNITY



FY 27
and
Beyond

- New Schools Operating Costs
- Schools/State Funding/Collective Bargaining
- Revenue Sharing Agreement
- Key Partner Agency Agreements
- FEMA SAFER Grants
- Federal Funding

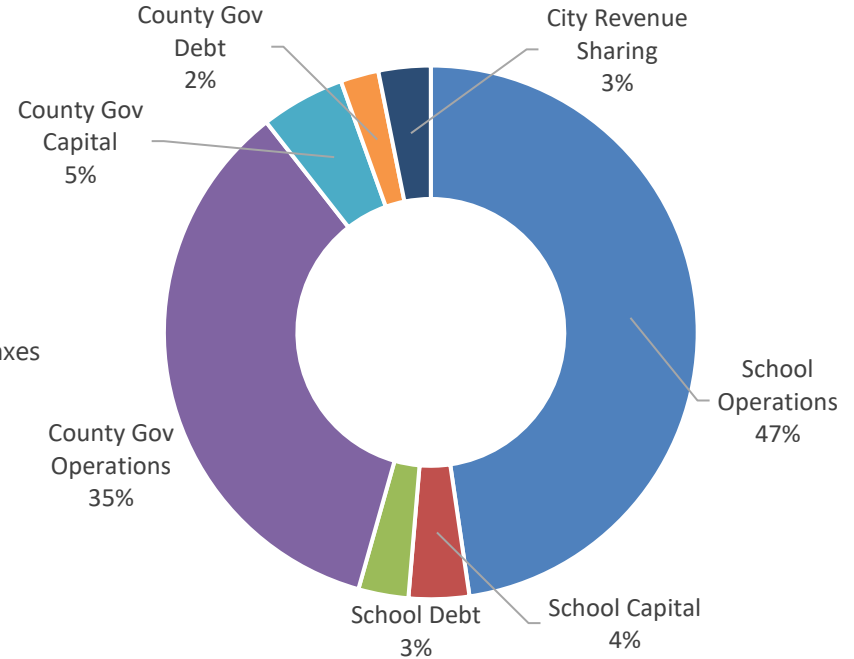
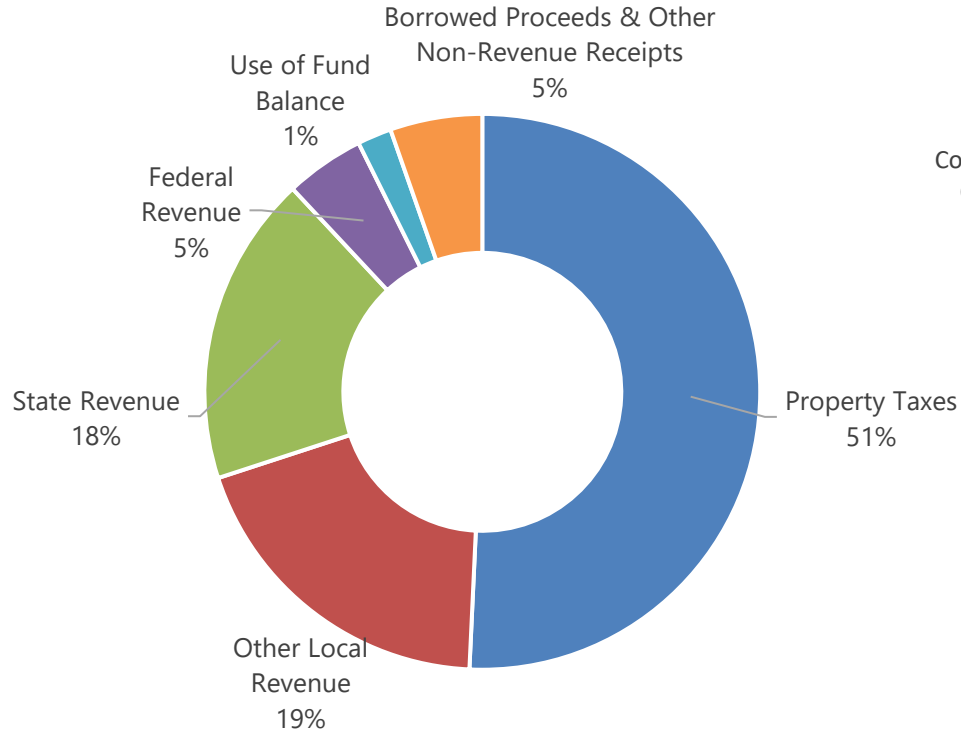


Agenda & Desired Outcomes

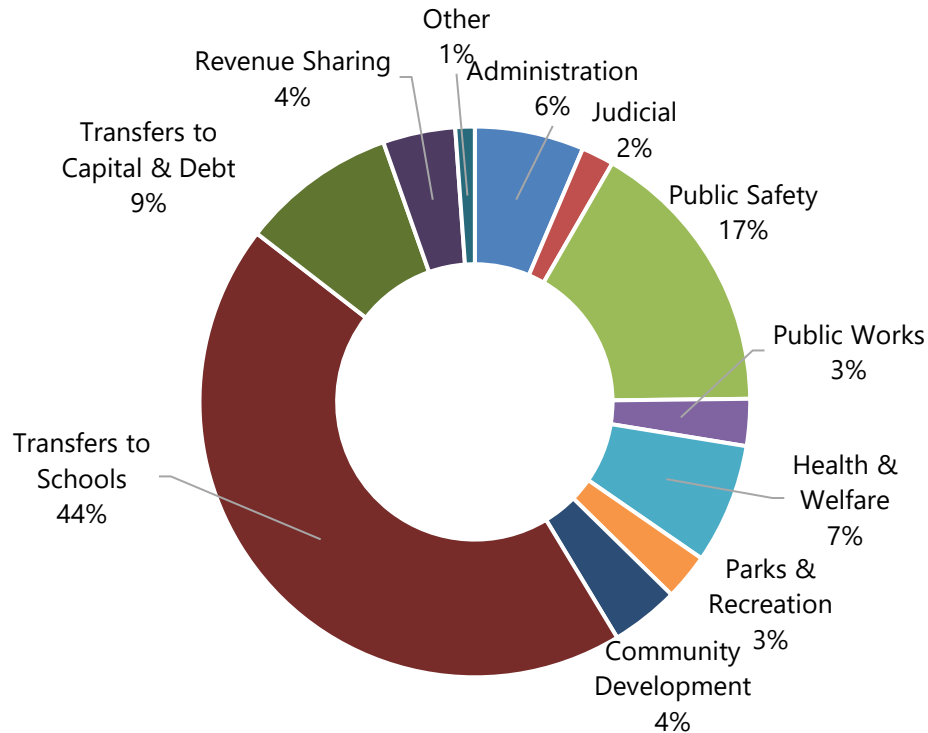
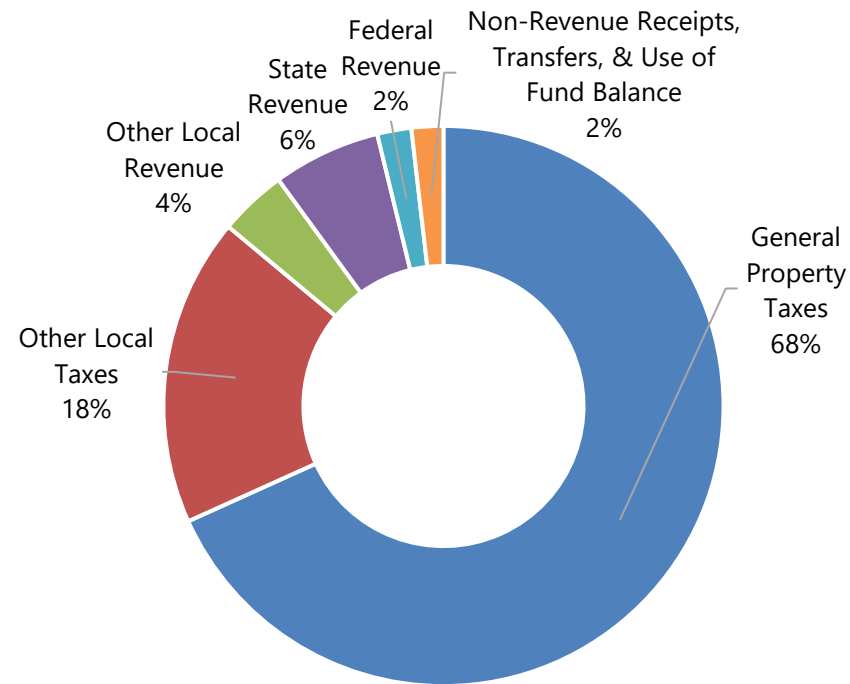
Staff presentation of requested approvals:

1. Adopt Resolution to Set Calendar Year 2025 Tax Rates
2. Adopt the FY 26 Budget Resolution
3. Adopt the Resolution to Set FY 26 Pay Scales
4. Adopt the Annual Resolution of Appropriations
5. Adopt the Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing
6. Adopt the FY 26-30 Capital Improvement Plan

Board of Supervisors Actions



Total (All Funds) Budget: \$638.1 M 27



General Fund Budget: \$474.4 M

FY 26 Proposed Budget Updates: April 7 & 23 Board of Supervisors Changes

Capital Improvement Program	
Expenditures	
CIP Advancing Strategic Priorities Reserve	- \$1,500,000
Transfer to Albemarle Housing Investment Fund	+ \$1,000,000
Transfer to General Fund for Albemarle County Emergency Relief Program (ACERP)	+ \$200,000
Transfer to Climate Action Pool	+ \$300,000
TOTAL EXPENDITURE CHANGE	\$0

County Executive Recommended Adjustments

At the request of Public Schools' staff, the County Executive recommends that the \$6,219,994 one-time transfer to the Public Schools for the Health Fund be made in FY 25.

- This is only a change in timing, not a change in amount or intent
- This will reduce the FY 26 budget by this amount.
- An FY 25 appropriation will come to the Board in June 2025.

Public Schools Adjustments

- School Board scheduled to adopt budget on May 8
- \$5.9 million net decrease to All Funds Budget for Public Schools
 - \$6.2 million decrease due to change in timing of Health Fund Transfer (prior slide)
 - \$0.3 million increase in anticipated State and Federal Revenue

Identification of Any Remaining Board Requested Adjustments

Ongoing

- Ongoing amount of Reserve for Contingencies, \$207k
- Reprioritizing use of ongoing funding

One-time

- One-time amount Reserve for Contingencies, \$678k
- Reprioritizing use of one-time funding

CIP Adjustments

- \$394k available from CIP Advancing Strategic Priorities Reserve
- Reprioritizing capital projects

Adopt the Resolution to Set the Calendar Year 2025 Tax Rates

Discussion: The FY 26 budget is based on:

- Real estate tax rate of \$0.894 per \$100 assessed valuation
- Personal property tax rate of \$4.28 per \$100 of assessed valuation

Recommendation: Staff recommends that the Board adopt the Resolution to set Calendar Year 2025 Tax Rates (Attachment A)

Adopt the FY 26 Budget Resolution

Discussion: The FY 26 budget for the Board's approval is the annual operating and capital budgets for all funds and is based on the FY 26 Proposed Budget plus the adjustments detailed on the previous slides.

Recommendation: Staff recommends that the Board adopt the revised FY 26 Operating and Capital Budget Resolution (Attachment B).

Adopt the Resolution to Set FY 26 Pay Scales

Discussion: The FY 26 budget includes funding for compensation based on the pay scales in Attachment C of the Executive Summary.

Recommendation: Staff recommends that the Board adopt the Resolution to Set FY 26 Pay Scales. (Attachment C)

Adopt the Annual Resolution of Appropriations

Discussion: The Annual Resolution of Appropriations provides expenditure authority, County Executive's authorization to make budget transfers for specific purposes, and agency guidelines for FY 26.

Recommendation: Staff recommends that the Board approve the revised FY 26 Annual Resolution of Appropriations (Attachment D).

Adopt the Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing

Discussion: Allows the County to use bond proceeds to reimburse the County for capital program expenditures.

Recommendation: Staff recommends that the Board adopt the Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing (Attachment E).

Adopt the FY 26-30 Capital Improvement Plan

Discussion:

This reflects:

- Adopted FY 26 Capital Budget
- Out years of the plan, FY 27 – 30, reviewed with the Board of Supervisors during the budget development process.
- FY 27 – 30 will inform future long-range financial planning and are not requested for appropriation.

Recommendation: Staff recommends that the Board adopt the Resolution to Adopt the FY 26 – 30 Capital Improvement Plan (Attachment F).