

VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

CHAPTER 494

An Act to amend Chapter 39 of the Acts of Assembly of 1932, which provided a charter for the City of Winchester, by adding a section numbered 5.01, relating to the budget.

[S 56]

Approved April 9, 1994

Be it enacted by the General Assembly of Virginia:

1. That Chapter 39 of the Acts of Assembly of 1932 is amended by adding a section numbered 5.01 as follows:

§ 5.01. Biennial Budget.

A. All officers and heads of departments, offices, divisions, boards, commissions and agencies of the City of Winchester shall, on or before the first day of April of each even-numbered year, beginning in 1994, prepare and submit to the city manager an estimate of the amount of money deemed to be needed during the ensuing two fiscal years for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the city manager shall prepare and submit an estimate for that department, office, division, board, commission or agency. The city manager shall prepare and present to council a budget for informative and fiscal-planning purposes only, containing a complete, itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the city for the ensuing two fiscal years. The council shall consider and approve such budget in such final form as a majority of the councilors shall agree, no later than the date set for the beginning of the fiscal year and shall fix a tax rate for the two ensuing fiscal years at that time.

B. The fiscal year for the city shall begin on the first day of July of each year.

C. Opposite each item in the contemplated expenditures, the budget shall show in separate parallel columns the aggregate amount appropriated during the preceding two fiscal years, the amount expended during such two years, the aggregate amount appropriated and expected to be appropriated during the current fiscal year, and the increases or decreases in the contemplated expenditures for the ensuing two fiscal years as compared with the aggregate amount appropriated or expected to be appropriated for the current year.

This budget shall be accompanied by:

1. A statement of the contemplated revenue and disbursements, liabilities, reserves and surplus or deficit of the city as of the date of the preparation of the budget; and

2. An itemized and complete financial balance sheet for the city at the close of the last preceding fiscal year.

D. The council is authorized to budget for and include in its budget a reasonable reserve for contingencies.

E. A brief synopsis of the budget which, except in the case of the budget for the Winchester City Schools, shall be for informative and fiscal planning purposes only, shall be published once in a newspaper having general circulation in the city, and notice given of one or more public hearings, at least seven days prior to the date set forth for the hearing, at which any citizen of the City of Winchester shall have the right to attend and state his views thereon. The hearing shall be held at least seven days prior to the approval of the budget; however, with respect to the budget of the city schools, such hearing shall be held at least seven days prior to the approval of that budget as provided in § 22.1-93 of the Code of Virginia. The city council may recess or adjourn from day to day or time to time during such hearing or hearings. The fact of such notice and hearing shall be entered of record in the Minute Book of Council.

Except in the case of the budget of the city schools, the contemplated expenditure for all purposes as contained in the budget and published under this subsection shall be for informative and fiscal planning purposes only. In no event, including the budget of the city schools, shall such preparation, publication, and, in the case of the budget of the city schools, approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made a biennial, annual, semiannual, quarterly or monthly appropriation for such contemplated expenditure by council.

F. The city council may amend its budget from time to time to increase the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget. Further, the council may amend the budget for the second fiscal year of each biennial budget prior to the end of the first fiscal year of the biennial budget.

If any such amendment exceeds one percent of the total revenue shown in the currently adopted budget or the sum of five hundred thousand dollars, whichever is the lesser, it must be accomplished by publishing notice of a meeting and a public hearing once in a newspaper having general circulation in

the city at least seven days prior to the meeting date. The notice shall state the intent of the city council to amend the budget and to include a brief synopsis of the proposed budget amendment. The city council may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

2. That the provisions of this section shall not modify or nullify any statutory requirement in the Code of Virginia pertaining to advertising, adopting, amending and reporting of local government and school board budgets.

3. That an emergency exists and this act is in force from its passage.