



**RESOLUTION APPROVING THE AMELIA COUNTY AND AMELIA COUNTY
SCHOOL SYSTEM BUDGETS FOR FISCAL YEAR 2024-2025 AND APPROPRIATING
REVENUES FOR THE PURPOSES SET FORTH THEREIN**

Whereas, the Amelia County departments and agencies have presented their budget requests and recommendations for Fiscal Year 2024-2025, and the Amelia County School Board has presented its budget request for Fiscal Year 2024-2025; and

Whereas, a notice including a summary of the entire budget, including the County’s proposed share of the School Board’s budget, has been published in the Amelia Monitor on May 2, 2024, and May 9, 2024, as required by Va. Code §§ 15.2-2504 and 15.2-2506; and

Whereas, the County Administrator has also provided the Board of Supervisors with a Budget Summary, incorporated by reference in this resolution (Appendix A), that delineates the proposed revenues and expenditures in such budget in greater detail than is shown in the published notice; and

Whereas, the Board of Supervisors conducted a public hearing on both budgets on May 15, 2024, and seven days elapsed since that public hearing, as also required by Va. Code § 15.2-2506, prior to the meeting on May 23, 2024 at which the Board of Supervisors voted 5-0 to adopt the Fiscal Year 2024-2025 budget; and

Whereas, the County Administrator’s proposed budget contained several changes in the tax rates compared to Fiscal Year 2023-2024.

Now Therefore, Be It Resolved by the Board of Supervisors of Amelia County, Virginia:

- 1.** That the County Administrator’s requested budget and recommendations are approved subject to the following conditions:
 - a.** All amounts identified as Expenditures in the County Administrator’s Budget Summary (Appendix A) are appropriated for use during FY 2024-2025 for the purposes so identified.

- b.** Appropriations to the Amelia County School Division identified in Budget Summary (Appendix A) are made subject to the conditions stated in the school appropriation resolution set forth below.
- c.** Unless otherwise provided by law, all amounts appropriated for purposes listed in the County Administrator’s Budget Summary (Appendix A) that have not been expended as of June 30, 2025, shall revert to the unexpended balance of the County’s General Fund.
- d.** All amounts identified in the section of the County Administrator’s Budget Summary (Appendix A) listing the Capital Improvement Plan Budget are appropriated to a fund designated as the Amelia County Capital Improvement Fund for the projects or equipment purchases so identified.
- e.** Such capital appropriations shall be continuing, and unexpended amounts in that budget shall not revert to the General Fund but amounts remaining upon completion of any approved project or purchase may be shifted to any other approved project or purchase in such Capital Improvement Fund.
- f.** Amounts reflected in the published budget summary and delineated in the County Administrator’s Budget Summary (Appendix A) for debt service are appropriated for that purpose, and the County Treasurer is authorized and directed to transfer funds for such payments in accordance with the terms of applicable bond indentures or other financing agreements.
- g.** The budget of the Amelia Court House Sanitary District is approved, and the amounts delineated in the County Administrator’s Budget Summary (Appendix A) are appropriated for operations and debt service for the water and sewer systems in the Sanitary District.
- h.** The schedule of rates and fees for water and sewer connections and services shall be increased specifically for sewer related base fees and usage rates for FY2024-2025. Sewer rate and fee increases are accounted for in the proposed budget and were advertised for consideration by ordinance on June 18, 2024. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- i.** The tax rate on real property for the 2024 tax year shall be \$0.46 per \$100 of assessed valuation, which represents a \$0.08 increase from current year rates.
- j.** Personal property tax rates for the 2024 tax year shall be \$4.35 per \$100 of assessed valuation, which represents a \$0.20 increase from current year rates.

- k.** The tax rate on machinery and tools for the 2024 tax year shall be \$1.50 per \$100 of assessed valuation, which represents a \$0.50 increase from current year rates.
- l.** The enactment a food and beverage tax per Va. Code § 58.1-3833 of six percent (6%) on the amount paid for eligible items. Food and beverage tax revenue is accounted for in the proposed budget and was advertised for consideration by ordinance on June 18, 2024.
- m.** Business, Professional, and Occupational License (BPOL) tax rates shall be increased for FY2024-2025 as advertised for consideration by ordinance on June 18, 2024 with the amendment that Contractors and persons constructing for their own account for sale be charged \$0.10 per \$100 of gross receipts instead of \$0.11 per \$100 of gross receipts. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- n.** Vehicle License tax rates shall be increased for FY2024-2025 as advertised for consideration by ordinance on June 18, 2024 with the amendment that a member of the armed services only pay \$10 per annum. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- o.** Land Use Application related fees and charges shall be increased for FY2024-2025 as advertised for consideration by ordinance on June 18, 2024. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- p.** Bad check and collection related fees and charges shall be increased for FY2024-2025 as advertised for consideration by ordinance on June 18, 2024. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- q.** Dog license and dog impoundment related fees and charges shall be increased for FY2024-2025 as advertised for consideration by ordinance on June 18, 2024 with the amendment that a fee of \$10 still be charged per day of confinement. Such fees and charges are shown on the County Fee Schedule (Appendix B).
- r.** The County Administrator may increase revenue and expenditure appropriations for the following items of non-budgeted revenue that may occur during the fiscal year:

 - i.** Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
 - ii.** Additionally, unbudgeted grants received during the fiscal year for which there are sufficient revenues to defray expenditures.
 - iii.** Funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement.

- s. Amounts shown as revenues in the County Administrator’s one-page Budget Summary (Appendix A) are estimates based upon the best information available at this time. If the County Administrator determines that total actual revenues received may be less than the total of budgeted expenditures, he shall take appropriate action to reduce expenditures to the amount available and shall report such action to the Board of Supervisors, which may then take further actions to adjust expenditures and/or revenues.

2. The School Board’s proposed budget is approved with the following conditions:

- a. As provided by Va. Code Section 22.1-100 all unexpended amounts in the School Division Operating Budget derived from the Commonwealth, which is referred to as ‘Fund 1’ by the School Division, shall revert to the fund of the Commonwealth from which derived unless the State Board of Education directs otherwise. All sums derived from County funds unexpended in any year shall revert to the County’s General Fund at the close of the fiscal year, unless the Board of Supervisors directs otherwise.
- b. Subject to the following conditions on appropriations, the School Board budget is approved based on estimated total revenues of \$24,950,159, from County, State, Federal and other sources.

Local – School Operating Fund	\$ <u>7,041,778</u>
Local – School Textbook Fund	\$ <u>91,174</u>
Total Local funds	\$ <u>7,132,952</u>

In no event shall County general fund expenditures for school purposes exceed such amount.

State & Federal School Operating Fund	\$ <u>16,555,255</u>
State & Federal School Textbook Fund	\$ <u>151,438</u>
Federal & State School Cafeteria Fund	\$ <u>1,110,514</u>
Total State & Federal funds	\$ <u>17,817,207</u>

State revenue estimates are based on the state budget as passed by the General Assembly and signed by the Governor. The budget includes an anticipated Average Daily Membership (ADM) for Amelia Public Schools of 1515. The Board of Supervisors hereby appropriates the amount of state revenues actually received during such fiscal year for School Board purposes. If Amelia’s ADM is below the anticipated number, it shall be the responsibility of the School Board to direct the Superintendent in reducing expenditures accordingly.

Appropriation of such Federal funds is limited to the amounts approved by the responsible Federal agencies, applied for in a timely manner by the School Board, and actually received in the 2024-2025 fiscal year.

Total Estimated School Board Revenues \$ 24,950,159

Adopted: June 18, 2024

David M. Felts, Chairman
Board of Supervisors
Amelia County, Virginia

ATTEST:

A. Taylor Harvie III, Clerk of the Board