



**RESOLUTION APPROVING THE AMELIA COUNTY SCHOOL SYSTEM AND
GENERAL COUNTY BUDGETS FOR FISCAL YEAR 2021-2022 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 2021-2022, and the Amelia County School Board has presented its budget request for Fiscal Year 2021-2022; 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 April 8, 2021 and April 15, 2021, 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 April 21, 2021, and seven days have elapsed since that public hearing as also required by Va. Code § 15.2-2506; and

Whereas, the County Administrator's proposed budget contained no change from the Fiscal Year 2020-2021 tax rates.

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 two-page Budget Summary (Appendix A) are appropriated for use during FY 2021-2022 for the purposes so identified.
 - b. Appropriations to the Amelia County School Division 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 two-page Budget Summary (Appendix A) that have not been expended as of June 30, 2022, shall revert to the unexpended balance of the County's General Fund.
- d. All amounts identified in the section of the County Administrator's two-page 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 two-page 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 two-page Budget Summary (Appendix A) are appropriated for operations and debt service for the water and sewer systems in the Sanitary District.
- h. The current schedule of rates and fees for water and sewer connections and services is reapproved for FY2021-2022 pending further action by the Board of Supervisors. Water and sewer rate and fee increases are accounted for in the proposed budget and will be advertised for consideration by ordinance on May 19, 2021.
- i. The tax rate on real property for the 2021 tax year shall be \$0.51 per \$100 of assessed valuation, which represents no change from current year rates.
- j. Personal property tax rates for the 2021 tax year shall be \$4.15 per \$100 of assessed valuation, which represents no change from current year rates.

- k.** All other fees and charges for County permits, programs or services are unchanged from the current year with the exception of certain bad check, zoning, and land use related fees, for which increases are being proposed and will be advertised for consideration by ordinance on May 19, 2021. Such increases are accounted for in the proposed budget. Such fees and charges are shown on the County Fee Schedule (Appendix B).
 - l.** 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. Additional, unbudgeted grants received during the fiscal year for which there is sufficient revenues to defray expenditures.
 - iii. Funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement.
 - m.** 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 \$21,010,079, from County, State, Federal and other sources.

County General funds	\$ 6,774,327
Total County funds	<u>\$ 6,774,327</u>

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

State funds - Operating	\$ 11,950,469
State funds – Textbook	106,874
State funds – Cafeteria	<u>8,584</u>
Total State funds	<u>\$12,065,927</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 1525. 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.

Federal funds - Operating	\$ 932,199
Federal funds – Cafeteria	<u>805,714</u>
Total Federal funds	<u>\$ 1,737,913</u>

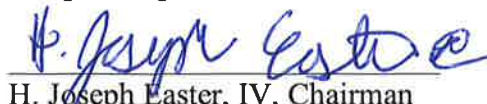
Appropriation of such Federal funds is limited to the amounts approved by the responsible Federal agencies, applied for in a timely manner by the School Board, and actually received in the 2021-2022 fiscal year.

Other funds – Operating	\$ 425,512
Other funds – Cafeteria	<u>6,400</u>
Total Other funds	<u>\$ 431,912</u>

Other funds include but are not limited to cafeteria receipts, student fees and charges, contributions, rent receipts, and other amounts received from non-governmental sources. The Board of Supervisors appropriates the amounts actually received from such sources, subject to any condition or limitation lawfully imposed on their use.


Total Estimated School Board Revenues \$ 21,010,079

Adopted: April 30, 2021



H. Joseph Easter, IV, Chairman
Board of Supervisors
Amelia County, Virginia

ATTEST:


A. Taylor Harvie III, Clerk of the Board



AMELIA COUNTY, VIRGINIA
BUDGET SUMMARY
FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022

Appendix A

<u>Revenue Summary</u>			
	<u>FY 2021</u>	<u>FY 2022</u>	<u>Difference</u>
Local Revenue:			
General property taxes	9,054,959	10,735,870	1,680,911
Other local taxes	1,858,500	2,128,941	270,441
Permits, fees, licenses	159,050	164,525	5,475
Fines & forfeitures	75,900	46,250	(29,650)
Use of money & prop.	147,000	93,200	(53,800)
Charges for services	2,907,185	3,339,930	432,745
Miscellaneous revenue	95,445	135,185	39,740
Recovered cost	<u>237,000</u>	<u>325,000</u>	<u>88,000</u>
Total Local Revenue	14,535,039	16,968,901	2,433,862
Revenue from the State:			
Non-Categorical Aid	1,344,413	1,316,513	(27,900)
Shared Expenses	1,437,900	1,552,766	114,866
Social Services	621,875	619,230	(2,645)
Other Categorical Aid	<u>493,715</u>	<u>753,634</u>	<u>259,919</u>
Total Revenue from the State	3,897,903	4,242,143	344,240
Revenue from the Federal Govt:			
Categorical Aid	<u>982,266</u>	<u>896,337</u>	<u>(85,929)</u>
Other Revenue:			
Courthouse Security Fund	26,000	20,000	(6,000)
Economic Development Fund	147,350	126,400	(20,950)
School Funds	13,819,506	14,235,752	416,246
Use of General Fund Balance	2,000,000	2,639,072	639,072
Capital Improvement Fund Balance	(949,016)	(809,707)	139,309
Special Revenue Fund Balance	<u>(133,200)</u>	<u>(187,100)</u>	<u>(53,900)</u>
Total Other Revenue	14,910,640	16,024,417	1,113,777
Sanitary District Revenues	576,650	498,500	(78,150)
Transfer in from General Fund	<u>242,235</u>	<u>300,177</u>	<u>57,942</u>
Total Sanitary District	818,885	798,677	(20,208)
Total Fiscal Year Revenues	35,144,733	38,930,475	3,785,742

<u>Expenditure Summary</u>			
	<u>FY 2021</u>	<u>FY 2022</u>	<u>Difference</u>
Board of Supervisors	148,132	104,328	(43,804)
County Administrator	358,152	489,430	131,278
DMV Services	72,767	101,914	29,147
Legal Services	85,000	85,403	403
Independent Auditor	46,000	47,150	1,150
Commissioner of the Revenue	289,264	288,055	(1,209)
Reassessment	-	75,000	75,000
Treasurer	308,959	333,992	25,033
Finance	189,327	200,576	11,249
Information Technology	45,000	153,485	108,485
Comprehensive Services Act	485,000	495,000	10,000
Electoral Board/Officials	48,610	43,115	(5,495)
Registrar	108,866	153,241	44,375
Circuit Court	8,825	9,325	500
General District Court	19,765	18,945	(820)
Special Magistrates	300	250	(50)
Clerk of Circuit Court	326,333	323,370	(2,963)
Law Library	4,163	4,464	301
Victim/Witness	78,265	75,989	(2,276)
Commonwealth's Attorney	361,948	359,803	(2,145)
Sheriff / 911 System	3,090,478	3,187,156	96,678
Volunteer Fire Department	262,850	264,850	2,000
Ambulance and Rescue Service	467,500	468,450	950
County/City Operated Institutions	548,000	781,000	233,000
Court Services Unit	6,000	10,020	4,020
Building Inspections	103,870	177,779	73,909
Animal Control	192,626	191,718	(908)
Medical Examiner	140	160	20
Emergency Management	162,625	192,853	30,228
Street Lights	5,200	5,200	-
Environmental Services	205,736	220,279	14,543
General Properties	933,131	946,575	13,444
Local Health Department	142,097	135,818	(6,279)
Crossroads Services Board	69,000	69,000	-
Area Agency on Aging	13,350	14,815	1,465

<u>Tax Rate Per \$100 Valuation</u>	<u>FY 2021</u>	<u>FY 2022</u>
Real Estate	0.51	0.51
Mobile Homes	0.51	0.51
Personal Property	4.15	4.15
Machinery & Tools	1.00	1.00
Fire & Rescue	0.50	0.50
Public Service RE	0.51	0.51
Public Service PP	4.15	4.15

Amelia County Capital Improvement Program
The County of Amelia's Capital Improvement Program is a five-year plan and the FY 2022 budget includes funding for \$1,702,293.

<u>Five-Year Capital Improvement Program Summary</u>	
FY2022	1,702,293
FY2023	3,737,000
FY2024	11,804,000
FY2025	41,971,500
FY2026	<u>29,685,000</u>
Total	88,899,793

<u>FY 2022 Capital Improvement Program Budget</u>	
<u>Project</u>	<u>Cost</u>
Sports Complex Plan/Development - Phase 1	500,000
Wells Fargo Renovation	400,000
Animal Shelter - Engineering and Design	200,000
Fire Station Paving, Phase VI (Final)	166,000
Hindle Building - Engineering and Design	95,000
County Radio System Upgrade Design	84,593
ACPS - District Site Study	75,000
ACPS - Fire Alarm/Detection System - All Schools	60,000
ACPS - Baseball Field Lights - Middle School	50,200
ACPS - Bus Shop Field Lights - Middle School	46,500
War Memorial Building Evaluation	<u>25,000</u>
Total	1,702,293

<u>Summary of Debt Payments</u>		
<u>Funds</u>	<u>FY 2021</u>	<u>FY 2022</u>
School/General Debt Service	506,785	497,186
Water Debt Service	44,550	43,772
Sewer Debt Service	<u>1,021</u>	-
Total Debt	551,335	540,958

<u>Amelia County Sanitary District</u>		
The Board of Supervisors plans to implement a rate increase to sewer fees in the amount of \$0.50 per 1,000 gallons in the FY 2022 Amelia County Sanitary District.		
	<u>FY 2021</u>	<u>FY 2022</u>
Water Operations	308,176	278,604
Sewer Operations	465,138	476,301
Debt Payments	<u>45,571</u>	<u>43,772</u>
Total Budget	818,885	798,677

Budget Adoption
A public hearing on the FY 2022 budget was held April 21, 2021. The budget was formally adopted by the Board of Supervisors on April 30, 2021.

	<u>FY 2021</u>	<u>FY 2022</u>	<u>Difference</u>
Social Services Board	2,693	2,694	1
Community Organization Contributions	58,973	65,625	6,652
Community Colleges	-	1,080	1,080
Parks and Recreation	245,230	270,341	25,111
Recreation Programs	103,050	115,050	12,000
Library Administration	370,591	426,025	55,434
Planning/Zoning	228,901	166,667	(62,234)
Board of Zoning Appeals	140	120	(20)
Economic Development-EDA	149,019	24,700	(124,319)
Soil/Water Conservation Dist	12,900	12,900	-
Extension Service	80,215	82,353	2,138
Operating Equipment and Vehicles	919,723	1,184,549	264,826
Total Department Expenditures	11,358,714	12,380,612	1,021,898
Debt Service	506,785	497,186	(9,599)
Contingency - Salary Increases	-	75,000	75,000
Transfer to Sanitary District	242,235	300,177	57,942
Total Non-Departmental Expenditures	749,020	872,363	123,343
Capital Improvement Plan	-	1,702,293	1,702,293
Social Services Department	2,121,033	2,166,451	45,418
School Division	20,097,081	21,010,079	912,998
GOVERNMENTAL FUND TOTAL	34,325,848	38,131,798	3,805,950
Sanitary District Fund	818,885	798,677	(20,208)
TOTAL FISCAL YEAR BUDGET	35,144,733	38,930,475	3,785,742

Adopted April 30, 2021
Effective July 1, 2021

<u>Department</u>	<u>Set by Local or State</u>	<u>Fee Description</u>	<u>FY22 Fee</u>
Animal Control	Local	Impound / boarding	\$10/day, \$15/pickup for second offense or higher,
Animal Control	Local	Quarantine	\$10/day
Animal Control	Local	Adoption	\$10/animal
Building Inspections	Local	Residential - new construction - single family dwelling	\$150 base fee plus \$0.30/sq. ft.
Building Inspections	Local	Residential - new construction - garages and additions	\$75 base fee plus \$0.20/sq. ft.
Building Inspections	Local	Residential - new construction - porches, sheds	\$70 base fee plus \$0.20/sq. ft.
Building Inspections	Local	Residential - new construction - decks	\$50 base fee plus \$0.15/sq. ft.
Building Inspections	Local	Residential - renovations - structural	\$75 base fee plus \$0.20/sq. ft.
Building Inspections	Local	Residential - renovations - non-structural	\$75 base fee plus cost of trade permits
Building Inspections	Local	Residential - handicap ramp for existing single family dwellings	Exempt from permit fee
Building Inspections	Local	Residential trade permit - plumbing	\$75
Building Inspections	Local	Residential trade permit - electric	\$75
Building Inspections	Local	Residential trade permit - HVAC	\$75
Building Inspections	Local	Industrial Buildings - Modularity / Manufactured homes - doublewide and singlewide	\$0.25/sq.ft. including porches and decks, \$150.00 minimum.
Building Inspections	Local	Demolition	\$50
Building Inspections	Local	Relocate structure	\$150 plus trade permits
Building Inspections	Local	Swimming pool - in-ground	\$150
Building Inspections	Local	Swimming pool - above-ground	\$75
Building Inspections	Local	Commercial - new construction and renovation - structural - under 1,000 sq. ft.	\$200 base fee plus \$0.50/sq. ft.
Building Inspections	Local	Commercial - new construction and renovation - structural - over 1,000 sq. ft.	\$200 base fee plus \$0.75/sq. ft.
Building Inspections	Local	Commercial - renovation - non-structural	\$200 base fee plus cost of trade permits
Building Inspections	Local	Commercial trade permit - plumbing	\$150
Building Inspections	Local	Commercial trade permit - electric	\$150
Building Inspections	Local	Commercial trade permit - HVAC	\$150
Building Inspections	Local	Commercial accessory structure	\$200 base fee plus \$0.30/sq. ft.
Building Inspections	Local	Reinspection fee	\$30
Building Inspections	Local	Certificate of occupancy on existing buildings - amend or transfer permit	\$50
Building Inspections	Local	Certificate of occupancy on existing buildings - reinstate permit that has been voided or inactive 12 months or less	\$50
Building Inspections	Local	After hours inspection fee	\$300
Building Inspections	State	State Fee Levy	2% levy on all building permit fees
Commissioner of Revenue	Local	Land use application/re-application	\$10 every 6 years
Commissioner of Revenue	Local	License tax - most motor vehicles	\$25/yr
Commissioner of Revenue	Local	License tax - motor home, trailer, or semi-trailer used as living quarters for human beings	\$25/yr
Commissioner of Revenue	Local	License tax - any bus: school, church, public, or private	25/yr
Commissioner of Revenue	Local	License tax - motorcycles, motor-scooters, and other motor vehicles of similar designs	\$10/yr
Commissioner of Revenue	Local	License tax - passenger vehicle, pickup, or panel truck of a member of the Armed Services	\$10/yr
Commissioner of Revenue	Local	License tax - trailers and semi-trailers weighing over 1,500 pounds	\$10/yr
Commissioner of Revenue	Local	License tax - trailers and semi-trailers weighing 1,500 pounds or less	\$6.50/yr
Commissioner of Revenue	Local	License tax - one or two wheel trailer of a cradle, flatbed, or open pickup type which has a body width not greater than the width of the motor vehicle to which it is to be attached at any time of operation, and which is pulled or towed by a passenger car, station wagon, pickup or panel truck, having an actual gross vehicle weight not exceeding 5,000 pounds, and which is used for carrying property not exceeding 1,500 pounds at any one time	\$6.50/yr
Commissioner of Revenue	Local	License tax - trailers designed exclusively to transport boats	\$6.50/yr
Commissioner of Revenue	Local	License tax - any motor vehicle, trailer, or semi-trailer upon which well drilling machinery is attached and is permanently used for transporting such machinery	\$25/yr
Commissioner of Revenue	Local	License tax - specialized mobile equipment, which is a self-propelled motor vehicle manufactured for a specific purpose, other than for the transportation of passengers or property, which will be used on a job site. Its movement on a highway is incidental to the purpose for which it is designed, and it can sustain highway speed of 40 m.p.h. or more	\$25/yr
Commissioner of Revenue	Local	License tax - farm motor vehicle required to be licensed to operate on the public roads and highways of the State of Virginia, whose gross weight is over 7,500 pounds, whose use is exclusively for farm use and which have specially issued license plates from the DMV of this vehicle	\$25/yr
Commissioner of Revenue	Local	Business and Professional Occupation License - contractors and persons constructing for their own account for sale with annual gross receipts in excess of \$2,500	\$0.08 per \$100 of gross receipts or an annual license fee of \$30, whichever is greater
Commissioner of Revenue	Local	Business and Professional Occupation License - retailers with annual gross receipts in excess of \$2,500	\$0.10 per \$100 of gross receipts or an annual license fee of \$30, whichever is greater
Commissioner of Revenue	Local	Business and Professional Occupation License - financial, real estate, and professional services with annual gross receipts in excess of \$2,500	\$0.25 per \$100 of gross receipts or an annual license fee of \$30, whichever is greater
Commissioner of Revenue	Local	Business and Professional Occupation License - repair, personal, and business services and all other businesses and occupations not specifically listed or exempted in this ordinance or otherwise by law with annual gross receipts in excess of \$2,500	\$0.18 per \$100 of gross receipts or an annual license fee of \$30, whichever is greater
Commissioner of Revenue	Local	Business and Professional Occupation License - wholesalers with annual gross receipts in excess of \$2,500	\$.025 per \$100 of purchases in the preceding year
Commissioner of Revenue	Local	Business and Professional Occupation License - speedways operating at a permanent location with annual gross receipts in excess of \$2,500	\$.09 per \$100 of gross receipts, not to exceed \$1,000 per year; and for carnivals, circuses, and similar temporary public entertainment events, \$1,000 for each performance held in the County
Commissioner of Revenue	Local	Business and Professional Occupation License - fortune tellers, clairvoyants, and practitioners of palmistry with annual gross receipts in excess of \$2,500	\$.09 per \$100 of gross receipts, not to exceed \$1,000 per year
Commissioner of Revenue	Local	Business and Professional Occupation License - massage parlors with annual gross receipts in excess of \$2,500	\$.09 per \$100 of gross receipts, not to exceed \$1,000 per year

Commissioner of Revenue	Local	Business and Professional Occupation License - itinerant merchants or peddlers with annual gross receipts in excess of \$2,500	\$.05 per \$100 of gross receipts, not to exceed \$500 per year
Commissioner of Revenue	Local	Business and Professional Occupation License - photographers who have no place of business in Virginia with annual gross receipts in excess of \$2,500	\$.09 per \$100 of gross receipts, not to exceed \$300 per year
Commissioner of Revenue	Local	Business and Professional Occupation License - direct sellers as defined in Section 58.1-3719.1 of the Code of Virginia with total annual sales in excess of \$4,000	\$.10 per \$100 of retail sales or \$.025 per \$100 of wholesale purchases in the preceding year, whichever is applicable, or an annual license fee of \$30, whichever is greater
Environmental Services	Local	Erosion and sediment control fees	\$750 base fee plus \$100/acre, rounded up to nearest acre
Library	Local	Earbuds	\$1.25 per pair
Library	Local	Faxes	Cover page free. First page \$2.00. Additional pages in the same fax \$1.00 per page.
Library	Local	Replacement of audiobook	\$50.00