



Westmoreland County, Virginia
Appropriation Resolution
Fiscal Year 2024-2025

A Resolution to Appropriate Designated Funds and Accounts from Designated Estimated Revenues for Fiscal Year 2024-25 for the General Operating Fund, VPA Fund, School Operating Fund, School Food Service Fund, Alternative Education Fund, Placid Bay Sanitary District Fund, Placid Bay Sanitary District Dam Fund, Glebe Harbor-Cabin Point Sanitary District Fund, Federal Drug Seizure Fund, Electronic Summons Fund, Capital Projects/Industrial Park Fund, and Westmoreland Water & Sewer Fund.

Whereas, the Westmoreland County Board of Supervisors has heretofore prepared a budget for information and fiscal planning purposes only; and

Whereas, it is now necessary to appropriate sufficient funds for the contemplated expenditures as are contained in the budget; therefore, be it

RESOLVED, by the Westmoreland County Board of Supervisors that the budget for fiscal year 2024-25 is approved and appropriations for aforementioned funds are made as follows, subject to terms and conditions outlined within this appropriation resolution:

FUND #100 - GENERAL OPERATING FUND

Board of Supervisors	\$ 125,555
County Administration	524,199
Legal Services	127,000
Independent Auditor	79,500
Commissioner of the Revenue	503,814
Assessor	40,000
Treasurer	462,197
Accounting/Utilities	598,570
Data Processing	655,186
Information Technology	435,033
Risk Management/Insurance	553,550
Dues for Local Government	5,450
Electoral Board & Officials	97,359
Registrar	168,091
Circuit Court	2,400
Circuit Court Judge	28,240
General District Court	2,082

Juvenile & Domestic Relations Court	1,910
Clerk of the Circuit Court	477,631
Other Court Costs	8,000
Victim Witness Assistant Grant	156,247
New Courthouse Debt Service	325,175
Commonwealth's Attorney	696,448
Sheriff-Law Enforcement	3,513,779
E-911 Operation & Maintenance	1,000
E-911 Dispatch Center	745,960
E-911 Dispatch Center-Colonial Beach	311,756
School Resource Officer Grant/COPS	91,347
School Resource Officer Grant/DCJS	117,155
School Resource Officer/2 New	226,875
Volunteer Fire Departments	99,235
Westmoreland Volunteer Fire Dept.	197,868
Westmoreland Volunteer Fire Substation Company No. 5	61,436
Cople Volunteer Fire Dept.	197,868
Cople Volunteer Fire Substation Company No. 6	61,887
Oak Grove Volunteer Fire Dept.	197,868
Colonial Beach Volunteer Fire Dept.	197,868
Ambulance & Rescue Services	3,910
Colonial Beach Rescue Squad	55,605
Forestry	7,810
Rescue Recovery	55,000
Westmoreland County EMS Department	4,556,296
Office of Emergency Management	20,105
Mobile Integrated Healthcare	141,900
Juvenile & Domestic Court Service Unit	86,478
Adult Drug Court Program	6,000
VA Juvenile Comm. Crime Control Act/Rapp. Office on Youth	142,000
Inspections	368,307
Animal Control/Sheriff	358,387
Medical Examiner	300
Emergency Services	486,385
Street Lights	13,000
Refuse Collection	867,406
Refuse Disposal	2,276,000
Household Hazardous Waste	12,000
General Properties	1,495,195
County Health Department	284,755
Mental Health	97,289
Children's Services Act	2,129,331
Community College	12,098
Recreational Complex	19,130
Westmoreland Museum/Library	40,000
Rappahannock Regional Library	548,439
Planning	400,688
Economic Director	166,152

Community Development	67,543
Northern Neck Planning District Commission	17,000
Planning Commission	8,750
Board of Zoning Appeals	2,600
Wetlands Board	6,300
Tourism/Travel Council	3,024
Soil & Water Conservation	16,000
VPI Extension Service	57,992
Non-departmental	216,763
Transfers	14,576,288
Contingency	250,000
Capital Projects	999,474
Rappahannock Public Landing	10
Debt Service/School Debt Service	1,733,374
TOTAL GENERAL OPERATING FUND	44,700,623

FUND #105 - VPA FUND	
Welfare Administration	2,496,921
Assistances	228,305
Purchase of Services	81,593
TOTAL VPA FUND	2,806,819

FUND #205 - SCHOOL OPERATING FUND	
Instruction	21,085,742
Administration, Attendance & Health	2,114,678
Pupil Transportation	2,855,044
Operation & Maintenance	2,650,687
Facilities	0
Technology	1,059,685
Federal Grants	0
Transfers	94,373
Contingency	2,017,529
TOTAL SCHOOL OPERATING FUND	31,877,738

FUND #207 - SCHOOL FOOD SERVICE FUND	
School Food Service Fund	1,661,514

FUND #214 - ALTERNATIVE EDUCATION FUND	
Alternative Education Fund	427,834

FUND #225 – PLACID BAY SANITARY DISTRICT FUND	
Placid Bay Sanitary District Fund	226,546

FUND #226 – PLACID BAY SANITARY DISTRICT DAM FUND	
Placid Bay Sanitary District Dam Fund	73,140

FUND #227 – GLEBE HARBOR-CABIN POINT SANITARY DISTRICT FUND	
Glebe Harbor-Cabin Point Sanitary District Fund	330,535

FUND # 240 - FEDERAL DRUG SEIZURE FUND	
Federal Drug Seizure Fund	50

FUND # 250 – ELECTRONIC SUMMONS FUND

Electronic Summons Fund 12,000

FUND #310 – CAPITAL PROJECTS/INDUSTRIAL PARK FUND

Capital Projects/Industrial Park Fund 2,500

FUND #525 – WESTMORELAND WATER & SEWER FUND

Westmoreland Water & Sewer Fund 2,511,727

- 1) All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the year ending June 30, 2025, for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, the said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of revenues estimated by the Board of Supervisors to be available for appropriation in the year ending June 30, 2025.
- 2) No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the line items approved for that department, agency, or individual by the Westmoreland County Board of Supervisors.
- 3) The Board of Supervisors reserves the right to change at any time during the fiscal year ending June 30, 2025, compensation provided to any officer or employee and to abolish any office or position, except for such office or position as it may be prohibited by law from abolishing.
- 4) The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this resolution, and shall initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
- 5) The amount appropriated to fund contemplated expenditures for the Westmoreland County School Board is by major category total. As permitted by state statute, the School Board is authorized to transfer funds between line items within such approved categories. The School Board shall seek prior approval to transfer funds between major category totals from the Board of Supervisors; this shall be done with an Internal Budget Revision Request Form.
- 6) No expenditures shall exceed the initial appropriation established by the Westmoreland County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
- 7) The County Administrator may authorize the Director of Finance to transfer any unencumbered balance or portion thereof from one classification of expenditure (line item) to another within the same department, agency or expenditure categorical group, and the contingency line item within the fund as defined by the Uniform Financial Chart of Accounts. This procedure must be initiated by the requesting department or agency on an Internal Budget Revision Request Form and signed by the authorized department or agency head. The County Administrator may approve or disapprove such requests.

Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors on a Supplemental Appropriation Request Form.

- 8) The County Administrator may increase appropriations for the following items of non-budgeted revenue that may occur during the fiscal year:
 - a) Insurance recoveries received for damage to County vehicles or other property for which County funds have been expended to make repairs or medical services.
 - b) Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
- 9) The Director of Finance is authorized to reappropriate all outstanding encumbrances to the following fiscal year to the same department and account for which they are encumbered in the previous year. The County Administrator shall review and approve the final encumbrance list for transfer to the following fiscal year budget.

The Director Finance is further authorized to appropriate water and sewer connection fee or "tap fee" revenues to their respective funds as those fees are paid throughout the year.

- 10) All appropriations that are not encumbered, committed, or expended prior to June 30, 2024 will lapse and the balance shall become part of the General Operating Fund Balance.
- 11) The Director of Finance is authorized to make transfers to the various funds for which there are transfers budgeted. The Director shall transfer funds only as needed up to the amounts budgeted, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- 12) The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded in whole or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.
- 13) The County Administrator may appropriate both revenue and expenditure for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year. The County Administrator may appropriate the bond proceeds approved by the Board of Supervisors to fund the approved capital project expenditures.
- 14) The County Administrator may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse but be carried forward into the next fiscal year.
- 15) The adoption of this resolution hereby implements the provisions of Senate Bill 483 which was passed by the General Assembly of the Commonwealth of Virginia during the 2000 regular session, and approved by the Governor of Virginia on April 8, 2000, as well as the provisions of the Resolution and Ordinance for Establishment of a Special Tax District, adopted by the Board of Supervisors as a resolution on April 18, 2000, and adopted as an ordinance after proper advertisement and a public

hearing on August 14, 2000. The Board of Supervisors hereby declares as part of this Appropriation Resolution that the following non-levy funds are designated for support of the Westmoreland County Public Schools as follows:

- Motor Vehicle Licenses
- County Share of Local 1% Sales Tax
- Payment in Lieu of Tax
- Auto Rental Tax
- Mobile Home Titling Tax
- Rollback Tax
- Prior Year Taxes
- Gross Receipts Tax
- State Car Tax Reimbursement
- Communications Tax
- Utility Tax
- Tax Penalties & Interest
- Interest Earnings
- Late Filing Fees
- Business Permit Fees
- Cigarette Tax
- Meals Tax
- Lodging Tax
- Prior Year Excess Non-levy Revenues

The designation of these specific revenue sources shall in no way restrict the Board of Supervisors from utilizing additional non-levy designated funds in future appropriations. Moreover, it is expressly understood that reappropriations of prior year funds to the Westmoreland County Schools will not be considered as part of the current year appropriation. The appropriation of additional state or federal revenue is specifically excluded from the formula since they are not local revenues. School debt service funds shall be paid from the General Fund.

- 16) All departments under the supervision of the Westmoreland County Board of Supervisors must certify on or before July 1, 2024 the employees who will be employed by that department during the fiscal year and their annual salaries. No department under the jurisdiction of the Board may increase the number of employees or change the approved salary of its employees without prior authorization of the Board of Supervisors. Constitutional Officers and their respective employees who accept supplemental funding for salaries and or positions shall comply with the salary classification plan adopted by the Board of Supervisors.
- 17) Funds appropriated for capital projects will not lapse at the end of the fiscal year, but shall remain appropriated for the life of that project, until completion, or until the Board of Supervisors eliminates the appropriation.
- 18) The County Administrator or his appointed representative shall reserve the right to review the financial records of county-funded outside agencies who do not obtain annual audits. Said agencies shall provide a financial statement to the County Administrator at least annually.

19) Funds approved for any fire substation shall be required to be expended on the operation and maintenance for said facility. Such funds may pay for a prorated share of reasonable department costs. These expenses shall be accounted for in a separate account per the agreement with the citizen fundraising committees.

Adopted this 17th day of June 2024.



W.W. Hynson, Chairman
Board of Supervisors
Westmoreland County