

ANNUAL RESOLUTION OF APPROPRIATIONS  
OF THE COUNTY OF ALBEMARLE  
FOR THE FISCAL YEAR ENDING June 30, 2027

A RESOLUTION making appropriations of sums of money for all necessary expenditures of the COUNTY OF ALBEMARLE, VIRGINIA, for the fiscal year ending June 30, 2027; to prescribe the provisions with respect to the items of appropriation and their payment; and to repeal all previous appropriation ordinances or resolutions that are inconsistent with this resolution to the extent of such inconsistency.

BE IT RESOLVED by the Albemarle County Board of Supervisors:

SECTION I - COUNTY GOVERNMENT

That the following sums of money be and the same hereby are appropriated from the GENERAL FUND to be apportioned as follows for the purposes herein specified for the fiscal year ending June 30, 2027:

**Paragraph One: ADMINISTRATION**

|                                  |                     |
|----------------------------------|---------------------|
| Board of Supervisors             | \$910,725           |
| Executive Leadership             | \$4,051,368         |
| Human Resources                  | \$2,000,261         |
| County Attorney                  | \$1,741,670         |
| Finance & Budget                 | \$10,324,479        |
| Information Technology           | \$10,867,560        |
| Voter Registration and Elections | \$1,522,581         |
|                                  | <u>\$31,418,644</u> |

**Paragraph Two: JUDICIAL**

|                            |                     |
|----------------------------|---------------------|
| Clerk of the Circuit Court | \$1,461,928         |
| Commonwealth's Attorney    | \$2,755,470         |
| Sheriff                    | \$5,434,723         |
| Circuit Court              | \$135,603           |
| General District Court     | \$38,650            |
| Magistrate                 | \$10,350            |
| Juvenile Court             | \$192,851           |
| Public Defender            | \$197,032           |
|                            | <u>\$10,226,607</u> |

**Paragraph Three: PUBLIC SAFETY**

|                                                                         |                     |
|-------------------------------------------------------------------------|---------------------|
| Police Department                                                       | \$35,869,014        |
| System-Wide Fire Rescue Services                                        | \$34,440,497        |
| Office of Emergency Management                                          | \$440,727           |
| Crozet Volunteer Fire Department                                        | \$213,988           |
| Earlsville Volunteer Fire Company                                       | \$224,660           |
| East Rivanna Volunteer Fire Company                                     | \$249,312           |
| North Garden Volunteer Fire Company                                     | \$135,394           |
| Scottsville Volunteer Fire Department                                   | \$170,681           |
| Seminole Trail Volunteer Fire Department                                | \$595,307           |
| Stony Point Volunteer Fire Company                                      | \$211,747           |
| Western Albemarle Rescue Squad (WARS) (including Contingency: WARS MOU) | \$597,355           |
| Emergency Communications Center                                         | \$5,709,043         |
| Albemarle-Charlottesville Regional Jail                                 | \$5,686,797         |
| Blue Ridge Juvenile Detention Center                                    | \$840,206           |
| Charlottesville Albemarle SPCA                                          | \$1,880,008         |
| Virginia Juvenile Community Crime Control Act (VJCCCA)                  | \$52,231            |
|                                                                         | <u>\$87,316,967</u> |

**Paragraph Four: PUBLIC WORKS**

|                                              |                     |
|----------------------------------------------|---------------------|
| Facilities and Environmental Services        | \$10,527,656        |
| Rivanna Conservation Alliance - Stream Watch | \$30,000            |
| Rivanna Solid Waste Authority (RSWA)         | \$3,393,809         |
| Soil & Water Conservation District           | \$147,358           |
|                                              | <u>\$14,098,823</u> |

**Paragraph Five: HEALTH AND WELFARE**

|                                              |              |
|----------------------------------------------|--------------|
| Health and Human Services                    | \$30,376,002 |
| Albemarle Housing Improvement Program (AHIP) | \$445,619    |
| AHIP - Septic to Sewer Program               | \$150,000    |
| American Red Cross                           | \$42,500     |
| Boys & Girls Club                            | \$59,987     |
| BRACH - System Coordination Program          | \$26,250     |
| Bridge Line                                  | \$52,160     |
| Central Virginia Community Justice           | \$44,100     |
| Charlottesville Free Clinic                  | \$133,682    |
| Charlottesville-Albemarle Health Department  | \$1,049,751  |
| Child Health Partnership                     | \$363,500    |
| Charlottesville Department of Human Services | \$63,000     |
| Communities in Schools - NOVA                | \$31,250     |
| Foothills Child Advocacy Center              | \$130,000    |
| The Fountain Fund                            | \$22,811     |

|                                       |           |
|---------------------------------------|-----------|
| Georgia's Friends                     | \$20,000  |
| The Haven                             | \$48,174  |
| Habitat for Humanity                  | \$107,813 |
| Jefferson Area Board for Aging (JABA) | \$416,728 |

|                                          |                 |
|------------------------------------------|-----------------|
| Legal Aid Justice Center                 | \$43,387        |
| Literacy Volunteers                      | \$29,717        |
| Loaves and Fishes                        | \$41,525        |
| Offender Aid and Restoration (OAR)       | \$261,211       |
| OAR Criminal Justice Planner Program     | \$27,264        |
| OAR Local Probation                      | \$39,603        |
| OAR Pretrial Services                    | \$36,266        |
| On Our Own                               | \$15,279        |
| PACEM                                    | \$116,250       |
| Partner for Mental Health                | \$19,255        |
| Piedmont CASA                            | \$11,548        |
| Piedmont Family YMCA                     | \$10,816        |
| Piedmont Housing Alliance (PHA)          | \$101,374       |
| Piedmont Virginia Community College      | \$26,299        |
| ReadyKids                                | \$213,968       |
| Reclaimed Hope Initiative                | \$40,000        |
| Region Ten                               | \$1,123,034     |
| Sexual Assault Resource Agency (SARA)    | \$39,092        |
| Shelter for Help in Emergency (SHE)      | \$130,973       |
| United Way Childcare Scholarship Program | \$222,500       |
| UVA Equity Center                        | \$75,000        |
| Women's Initiative                       | <u>\$23,750</u> |
|                                          | \$36,231,438    |

**Paragraph Six: PARKS, RECREATION AND CULTURE**

|                                                           |                |
|-----------------------------------------------------------|----------------|
| Parks & Recreation                                        | \$5,721,446    |
| Charlottesville/Albemarle Convention and Visitor's Bureau | \$1,356,015    |
| Charlottesville Ballet                                    | \$2,500        |
| Charlottesville Band                                      | \$8,000        |
| Charlottesville Symphony Society                          | \$2,500        |
| Crozet Park Arts Festival                                 | \$2,500        |
| Front Porch                                               | \$5,000        |
| IX Art Park Festival                                      | \$5,000        |
| Jefferson-Madison Regional Library                        | \$6,363,158    |
| Jefferson School African American Heritage Center         | \$10,000       |
| Live Arts                                                 | \$12,500       |
| Paramount Theater                                         | \$5,000        |
| Virginia Discovery Museum                                 | \$2,500        |
| Virginia Festival of the Book                             | \$12,500       |
| Virginia Film Festival                                    | \$12,500       |
| Virginia Theatre Festival                                 | <u>\$7,500</u> |
|                                                           | \$13,528,619   |

**Paragraph Seven: COMMUNITY DEVELOPMENT**

|                                                             |                  |
|-------------------------------------------------------------|------------------|
| Department of Community Development                         | \$10,347,172     |
| Office of Economic Development                              | \$736,416        |
| Central Virginia Partnership for Economic Development       | \$137,165        |
| Central Virginia Small Business Development Center (CVSBDC) | \$81,321         |
| Community Investment Collaborative                          | \$25,000         |
| Virginia Career Works - Piedmont Region                     | \$47,116         |
| Central Shenandoah Planning District Commission             | \$5,241          |
| Charlottesville Area Transit                                | \$3,092,373      |
| Transit Contingency Reserve                                 | \$150,814        |
| Jaunt                                                       | \$3,523,909      |
| MicroCAT                                                    | \$1,442,000      |
| Regional Transit Partnership                                | \$29,007         |
| Thomas Jefferson Planning District Commission               | \$190,997        |
| Virginia Cooperative Extension Service                      | <u>\$400,484</u> |
|                                                             | \$20,209,015     |

**Paragraph Eight: REVENUE SHARING AGREEMENT**

|                           |              |
|---------------------------|--------------|
| Revenue Sharing Agreement | \$21,880,462 |
|---------------------------|--------------|

**Paragraph Nine: TAX REFUNDS, ABATEMENTS, & OTHER REFUNDS:**

|                                     |             |
|-------------------------------------|-------------|
| Refunds, Abatements, and Tax Relief | \$2,960,500 |
|-------------------------------------|-------------|

**Paragraph Ten: OTHER USES OF FUNDS**

|                                                     |                      |
|-----------------------------------------------------|----------------------|
| Transfer to School Operations                       | \$218,283,112        |
| Transfer to Capital Projects and Debt Service Funds | \$52,589,198         |
| Transfer to Water Resources Fund                    | \$2,333,002          |
| Transfer to Economic Development Authority Fund     | \$205,022            |
| Reserve for Contingencies                           | \$350,000            |
| Climate Action Funding Pool                         | \$300,000            |
| Salary and Benefits Reserve                         | \$1,665,000          |
| Salary Lapse                                        | <u>(\$2,534,100)</u> |
| Early Retirement                                    | <u>\$895,886</u>     |

|                                                                              |                      |
|------------------------------------------------------------------------------|----------------------|
|                                                                              | \$274,087,120        |
| Total GENERAL FUND appropriations for the fiscal year ending June 30, 2027:  | <u>\$511,958,195</u> |
| To be provided as follows:                                                   |                      |
| Revenue from Local Sources                                                   | \$459,243,040        |
| Revenue from the Commonwealth                                                | \$29,675,673         |
| Revenue from the Federal Government                                          | \$10,169,695         |
| Non-Revenue Receipts                                                         | \$231,210            |
| Transfers In from Other Funds                                                | \$7,740,288          |
| Use of Fund Balance                                                          | \$4,898,289          |
| Total GENERAL FUND resources available for fiscal year ending June 30, 2027: | <u>\$511,958,195</u> |

#### SECTION II: GENERAL FUND SCHOOL RESERVE FUND

That the following sums of money be and the same hereby are appropriated for GENERAL FUND SCHOOL RESERVE FUND purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

##### Paragraph One: GENERAL FUND SCHOOL RESERVE FUND

|                                                                                                  |                    |
|--------------------------------------------------------------------------------------------------|--------------------|
| Transfer to the School Fund                                                                      | \$3,323,000        |
| Total GENERAL FUND SCHOOL RESERVE FUND appropriations for fiscal year ending June 30, 2027:      | <u>\$3,323,000</u> |
| To be provided as follows:                                                                       |                    |
| Use of Fund Balance                                                                              | \$3,323,000        |
| Total GENERAL FUND SCHOOL RESERVE FUND resources available for fiscal year ending June 30, 2027: | <u>\$3,323,000</u> |

#### SECTION III: REGULAR SCHOOL FUND

That the following sums of money be and the same hereby are appropriated for SCHOOL purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

##### Paragraph One: REGULAR SCHOOL FUND

|                                                                                     |                      |
|-------------------------------------------------------------------------------------|----------------------|
| School Fund Expenditures                                                            | \$308,067,157        |
| Total REGULAR SCHOOL FUND appropriations for fiscal year ending June 30, 2027:      | <u>\$308,067,157</u> |
| To be provided as follows:                                                          |                      |
| Revenue from Local Sources (General Fund Transfer)                                  | \$218,283,112        |
| Revenue from Other Local Sources                                                    | \$1,709,578          |
| Revenue from the Commonwealth                                                       | \$83,107,547         |
| Revenue from the Federal Government                                                 | \$500,000            |
| Transfers                                                                           | \$1,143,920          |
| Transfer from General Fund School Reserve Fund                                      | \$3,323,000          |
| Total REGULAR SCHOOL FUND resources available for fiscal year ending June 30, 2027: | <u>\$308,067,157</u> |

#### SECTION IV: OTHER SCHOOL FUNDS

That the following sums of money be and the same hereby are appropriated for the purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

##### Paragraph One: OTHER SCHOOL FUNDS

|                                                                                   |                     |
|-----------------------------------------------------------------------------------|---------------------|
| Other School Funds                                                                | \$33,700,221        |
| Total OTHER SCHOOL FUND appropriations for fiscal year ending June 30, 2027:      | <u>\$33,700,221</u> |
| To be provided as follows:                                                        |                     |
| Revenue from Local Sources                                                        | \$8,718,859         |
| Revenue from the Commonwealth                                                     | \$4,399,045         |
| Revenue from the Federal Government                                               | \$12,439,786        |
| Transfers In from Other Funds                                                     | \$7,688,491         |
| Use of Fund Balance                                                               | \$454,040           |
| Total OTHER SCHOOL FUND resources available for fiscal year ending June 30, 2027: | <u>\$33,700,221</u> |

#### SECTION V: OTHER COUNTY GOVERNMENT FUNDS

That the following sums of money be and the same hereby are appropriated for OTHER PROGRAM purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

**Paragraph One: OTHER COUNTY GOVERNMENT FUNDS**

|                                                   |              |
|---------------------------------------------------|--------------|
| CACVB Fund                                        | \$2,908,321  |
| Children's Services Act                           | \$16,348,758 |
| Commonwealth's Attorney Delinquent Fines and Fees | \$38,600     |
| Computer Maintenance and Replacement              | \$1,575,050  |
| Courthouse Maintenance                            | \$21,000     |
| Darden Towe Memorial Park                         | \$564,606    |
| Disposable Plastic Bag Tax Fund                   | \$148,500    |
| Economic Development Authority                    | \$1,182,000  |
| Economic Development Fund                         | \$3,759,420  |
| Grant Funds                                       | \$3,262,343  |
| Federal Housing Assistance Fund                   | \$5,637,712  |
| Affordable Housing Investment Fund                | \$2,183,144  |
| Old Crozet School Operations                      | \$127,068    |
| Opioid Direct Settlement Fund                     | \$125,499    |
| Regional Firearms Training Center - Capital       | \$144,817    |
| Regional Firearms Training Center - Operations    | \$284,007    |
| Tourism                                           | \$2,786,339  |
| Vehicle Replacement                               | \$1,896,811  |
| Water Resources                                   | \$2,333,002  |

Total OTHER COUNTY GOVERNMENT FUNDS appropriations for fiscal year ending June 30, 2027: **\$45,326,997**

**To be provided as follows:**

|                                     |              |
|-------------------------------------|--------------|
| Revenue from Local Sources          | \$5,435,802  |
| Revenue from the Commonwealth       | \$12,868,750 |
| Revenue from the Federal Government | \$6,296,572  |
| Transfers In from Other Funds       | \$16,294,325 |
| Use of Fund Balance                 | \$4,431,548  |

Total OTHER COUNTY GOVERNMENT FUNDS resources available for fiscal year ending June 30, 2027: **\$45,326,997**

**SECTION VI - COUNTY GOVERNMENT CAPITAL IMPROVEMENTS FUND**

That the following sums of money be and the same hereby are appropriated from the COUNTY GOVERNMENT CAPITAL IMPROVEMENTS FUND to be apportioned as follows for the purposes herein specified for the fiscal year ending June 30, 2027:

**Paragraph One: ADMINISTRATION**

|                           |             |
|---------------------------|-------------|
| County Technology Roadmap | \$1,204,000 |
|---------------------------|-------------|

**Paragraph Two: PUBLIC SAFETY**

|                                           |             |
|-------------------------------------------|-------------|
| Fire Rescue Apparatus Replacement Program | \$4,229,190 |
|-------------------------------------------|-------------|

**Paragraph Three: PUBLIC WORKS**

|                                                                  |                 |
|------------------------------------------------------------------|-----------------|
| County Office Building Space Renovations                         | \$1,400,000     |
| County Government Maintenance/Replacement Programs               | \$2,499,000     |
| Ivy Landfill Remediation                                         | \$1,054,687     |
| Moore's Creek Septage Receiving Station                          | \$109,441       |
| Regional Firearms Training Center Capital Reserve - County Share | <u>\$56,254</u> |
|                                                                  | \$5,119,382     |

**Paragraph Four: PARKS, RECREATION & CULTURE**

|                                |                  |
|--------------------------------|------------------|
| Central Library                | \$857,109        |
| Darden Towe Park Field Rebuild | <u>\$792,743</u> |
|                                | \$1,649,852      |

**Paragraph Five: COMMUNITY DEVELOPMENT**

|                |                     |
|----------------|---------------------|
| Boulders Road  | \$40,800,000        |
| Eastern Avenue | <u>\$13,600,000</u> |
|                | \$54,400,000        |

**Paragraph Six: OTHER USES OF FUNDS**

|                                                                     |             |
|---------------------------------------------------------------------|-------------|
| Advancing Strategic Priorities Reserve                              | \$257,701   |
| Cost of Issuance                                                    | \$950,534   |
| Project Management and Administrative Services                      | \$2,277,693 |
| Community Non-Profit Capital Process - Bennett's Village            | \$250,000   |
| Community Non-Profit Capital Process - Stony Point Roof Replacement | \$50,000    |
| Community Non-Profit Capital Process - Dogwood Memorial             | \$386,004   |

Community Non-Profit Capital Process - Scottsville Levee  
Borrowed Proceeds Transfer

\$87,000  
\$18,777,202  
\$22,778,433

Total COUNTY GOVERNMENT CAPITAL IMPROVEMENTS FUND appropriations for fiscal year ending June 30, 2027:

\$89,638,558

To be provided as follows:

|                                                       |                      |
|-------------------------------------------------------|----------------------|
| Revenue from Local Sources (General Fund Transfer)    | \$12,437,085         |
| Revenue from Local Sources (Other Transfers)          | \$2,691,320          |
| Revenue from Other Local Sources (including proffers) | \$13,261,172         |
| Revenue from the Commonwealth                         | \$20,000,000         |
| Borrowed Funds                                        | \$49,105,221         |
| Use of Fund Balance                                   | <u>(\$7,856,240)</u> |

Total COUNTY GOVERNMENT CAPITAL IMPROVEMENTS FUND resources available for fiscal year ending June 30, 2027:

\$89,638,558

SECTION VII: PUBLIC SCHOOLS CAPITAL IMPROVEMENTS FUND

That the following sums of money be and the same hereby are appropriated from the PUBLIC SCHOOLS CAPITAL IMPROVEMENTS FUND for the purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

Paragraph One: EDUCATION (PUBLIC SCHOOLS)

|                                                 |              |
|-------------------------------------------------|--------------|
| Project Management Services                     | \$686,900    |
| School Bus Replacement                          | \$4,961,250  |
| School Capacity #3 - Northern Elementary School | \$4,400,000  |
| School Maintenance/Replacement Program          | \$13,210,000 |
| School Network Infrastructure                   | \$1,669,500  |

Total PUBLIC SCHOOLS CAPITAL IMPROVEMENTS FUND appropriations for fiscal year ending June 30, 2027:

\$24,927,650

To be provided as follows:

|                                                                    |              |
|--------------------------------------------------------------------|--------------|
| Revenue from Local Sources (General Fund Transfer)                 | \$4,193,815  |
| Revenue from Local Sources (County Govt Capital Programs Transfer) | \$18,777,201 |
| Revenue from the Commonwealth                                      | \$270,000    |
| Use of Fund Balance                                                | \$1,686,634  |

Total PUBLIC SCHOOLS CAPITAL IMPROVEMENTS FUND resources available for fiscal year ending June 30, 2027:

\$24,927,650

SECTION VIII: DEBT SERVICE

That the following sums of money be and the same hereby are appropriated for the function of DEBT SERVICE to be apportioned as follows from the COUNTY GOVERNMENT DEBT SERVICE FUND and the PUBLIC SCHOOLS DEBT SERVICE FUND for the fiscal year ending June 30, 2027:

Paragraph One: PUBLIC SCHOOLS DEBT SERVICE FUND

|                               |                     |
|-------------------------------|---------------------|
| Debt Service - Public Schools | <u>\$24,248,939</u> |
|-------------------------------|---------------------|

Total PUBLIC SCHOOLS DEBT SERVICE appropriations for fiscal year ending June 30, 2027:

\$24,248,939

To be provided as follows:

|                                                         |                    |
|---------------------------------------------------------|--------------------|
| Revenue from Local Sources (Transfer from General Fund) | \$22,665,781       |
| Revenue from the Commonwealth                           | \$342,648          |
| Revenue from the Federal Government                     | \$80,155           |
| Use of Fund Balance                                     | <u>\$1,160,355</u> |

Total PUBLIC SCHOOLS DEBT SERVICE resources available for fiscal year ending June 30, 2027:

\$24,248,939

Paragraph Two: COUNTY GOVERNMENT DEBT SERVICE FUND

|                                  |                     |
|----------------------------------|---------------------|
| Debt Service - County Government | <u>\$15,888,727</u> |
|----------------------------------|---------------------|

Total COUNTY GOVERNMENT DEBT SERVICE appropriations for fiscal year ending June 30, 2027:

\$15,888,727

To be provided as follows:

|                                                                 |              |
|-----------------------------------------------------------------|--------------|
| Revenue from Local Sources (Transfer from General Fund)         | \$13,292,518 |
| Revenue from Local Sources (Transfer from Water Resources Fund) | \$197,515    |
| Use of Fund Balance                                             | \$2,398,694  |

Total COUNTY GOVERNMENT DEBT SERVICE resources available for fiscal year ending June 30, 2027:

\$15,888,727

GRAND TOTAL - DEBT SERVICE FUNDS

\$40,137,666

TOTAL APPROPRIATIONS INCLUDED IN

**SECTIONS I - VIII OF THIS RESOLUTION  
FOR THE FISCAL YEAR ENDING June 30, 2027**

**RECAPITULATION:**

**Appropriations:**

|              |                                             |                 |
|--------------|---------------------------------------------|-----------------|
| Section I    | General Fund                                | \$511,958,195   |
| Section II   | General Fund School Reserve Fund            | \$3,323,000     |
| Section III  | School Fund                                 | \$308,067,157   |
| Section IV   | Other School Funds                          | \$33,700,221    |
| Section V    | Other County Government Funds               | \$45,326,997    |
| Section VI   | County Government Capital Improvements Fund | \$89,638,558    |
| Section VII  | Public Schools Capital Improvements Fund    | \$24,927,650    |
| Section VIII | Debt Service                                | \$40,137,666    |
|              |                                             | \$1,057,079,443 |

Less Inter-Fund Transfers

**(\$329,389,161)**

**GRAND TOTAL - ALBEMARLE COUNTY APPROPRIATIONS**

**\$727,690,282**

**SECTION IX: EMERGENCY COMMUNICATIONS CENTER**

That the following sums of money be and the same hereby are appropriated from the EMERGENCY COMMUNICATIONS CENTER FUND for the purposes herein specified to be apportioned as follows for the fiscal year ending June 30, 2027:

**Paragraph One: EMERGENCY COMMUNICATIONS CENTER FUND**

|                                 |                     |
|---------------------------------|---------------------|
| Emergency Communications Center | <b>\$11,651,722</b> |
|---------------------------------|---------------------|

**Total EMERGENCY COMMUNICATIONS CENTER FUND appropriations for fiscal year ending June 30, 2027:**

**\$11,651,722**

**To be provided as follows:**

|                                     |             |
|-------------------------------------|-------------|
| Albemarle County                    | \$5,709,043 |
| City of Charlottesville             | \$2,977,732 |
| University of Virginia              | \$2,021,649 |
| Revenue from Other Local Sources    | \$158,673   |
| Revenue from the Commonwealth       | \$779,892   |
| Revenue from the Federal Government | \$4,733     |

**Total EMERGENCY COMMUNICATIONS CENTER FUND resources available for fiscal year ending June 30, 2027:**

**\$11,651,722**

**SECTION X**

All of the monies appropriated as shown by the contained items in Sections I through IX are appropriated upon the provisos, terms, conditions, and provisions herein before set forth in connection with said terms and those set forth in this section. The Chief Financial Officer and Clerk to the Board of Supervisors are hereby designated as authorized signatories for all bank accounts.

**Paragraph One**

Subject to the qualifications in this resolution contained, all appropriations are declared to be maximum, conditional, and proportionate appropriations - the purpose being to make the appropriations payable in full in the amount named herein if necessary and then only in the event the aggregate revenues collected and available during the fiscal year for which the 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 total sum of all realized revenue of the respective funds is to the total amount of revenue estimated to be available in the said fiscal year by the Board of Supervisors.

**Paragraph Two**

All revenue received by any agency under the control of the Board of Supervisors included or not included in its estimate of revenue for the financing of the fund budget as submitted to the Board of Supervisors may not be expended by the said agency under the control of the Board of Supervisors without the consent of the Board of Supervisors being first obtained, nor may any of these agencies or boards make expenditures which will exceed a specific item of an appropriation.

**Paragraph Three**

No obligations for goods, materials, supplies, equipment, or contractual services for any purpose may be incurred by any department, bureau, agency, or individual under the direct control of the Board of Supervisors except by requisition to the purchasing agent; provided, however, no requisition for items exempted by the Albemarle County Purchasing Manual shall be required; and provided further that no requisition for contractual services involving the issuance of a contract on a competitive bid basis shall be required, but such contract shall be approved by the head of the contracting department, bureau, agency, or individual, the County Attorney, and the Purchasing Agent or Chief Financial Officer. The Purchasing Agent shall be responsible for securing such competitive bids on the basis of specifications furnished by the contracting department, bureau, agency, or individual.

In the event of the failure for any reason of approval herein required for such contracts, said contract shall be awarded through appropriate action of the Board of Supervisors.

Any obligations incurred contrary to the purchasing procedures prescribed in the Albemarle County Purchasing Manual shall not be considered obligations of the County, and the Chief Financial Officer shall not issue any warrants in payment of such obligations.

#### **Paragraph Four**

Allowances out of any of the appropriations made in this resolution by any or all County departments, bureaus, or agencies under the control of the Board of Supervisors to any of their officers and employees for expense on account of the use of such officers and employees of their personal automobiles in the discharge of their official duties shall be paid at the rate established by the County Executive for its employees and shall be subject to change from time to time.

#### **Paragraph Five**

All travel expense accounts shall be submitted on forms and according to regulations prescribed or approved by the Chief Financial Officer.

#### **Paragraph Six**

Any funds appropriated herein to recipients who are not directly governed by the Board of Supervisors ("External Recipients") may be used only for the exclusive and singular purpose for which the funds are appropriated, subject to any additional conditions as stated in the Approved Budget, County policies, County agreement with the External Recipient, or as otherwise required or proscribed by law or ordinance. External Recipients have an affirmative fiscal duty to account for the appropriate and most responsible use of the funds and, as an express condition of the appropriation and in addition to other reporting requirements, must provide an accounting and such other reports as are requested by the County, in a form determined by the Department of Finance and Budget and within 30 days of any such request. External Recipients must be able to at all times account for any County funds appropriated to them separate from donations from any other source. Failure to adhere to these conditions or to the purposes for which the appropriations are made may, among other remedies, affect future appropriations. The Department of Finance and Budget is authorized to withhold transfers of appropriated funds to any External Recipient until any pending requests for reporting and accounting have been met to the County's satisfaction. If any funds allocated to an External Recipient remains unused at the end of FY 27, the unspent balance must be returned to the County unless a County agreement with the External Recipient, an agreement to which the County is a party pertaining to the funding terms of the External Recipient, or the applicable law, provides otherwise. These foregoing conditions shall be deemed incorporated into any agreement with an External Recipient executed after April 22, 2026.

#### **Paragraph Seven**

The County Executive is authorized to:

- 1) administratively approve budget transfers of unencumbered funds of up to \$500,000.00 per fund in the fiscal year from one classification, department, or project to another within the same fund;
- 2) allocate funding between the below identified classifications and the appropriate budget line-items for expenditure:

Expenditure Classifications Eligible for Transfer Under this Resolution:

General Fund

- Business Process Optimization Reserve
- Efficiencies and Other Savings
- Climate Action Pool
- Reserve for Contingencies
- Salary and Benefits Reserve

Capital Funds

- Advancing Strategic Priorities Reserve in CIP
- Transportation Leveraging Fund

- 3) allocate salary lapse between the non-departmental lapse budget and the appropriate budget line-items;
- 4) administratively approve the carry forward of outstanding grants and capital projects and programs from year to year;
- 5) close out Capital projects and transfer any unencumbered residual funds to the Capital Improvement Fund fund balance;
- 6) close out grant funds; including the transfer of any unencumbered residual funds to the appropriate fund's fund balance.
- 7) administratively approve the carry forward of outstanding balances up to \$17,000,000 for estimated encumbered purchase orders.
- 8) retains authority to approve expenditures over \$100,000, with respect to Opioid Abatement Funding, and the Chief of Human Services is authorized to approve spending of appropriated funds under \$100,000 in accordance with Opioid Abatement Fund requirements, without final approval from the County Executive.

#### **Paragraph Eight**

The Chief Financial Officer is hereby authorized to transfer monies from one fund to another, from time to time as monies become available, sums equal to, but not in excess of, for the appropriations made to these funds for the period covered by this resolution of appropriations.

#### **Paragraph Nine**

All resolutions and parts of resolutions inconsistent with the provisions of this resolution shall be and the same are hereby repealed.

#### **Paragraph Ten**

This resolution shall become effective on July 1, 2026.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true and correct copy of a Resolution duly adopted by the Albemarle County Board of Supervisors by a vote of six to zero, as recorded below, at a meeting held on April 22, 2026.

  
Clerk, Albemarle County Board of Supervisors

|                     | <u>Aye</u> | <u>Nay</u> |
|---------------------|------------|------------|
| Ms. Duncan          | <u>Y</u>   | ___        |
| Mr. Gallaway        | <u>Y</u>   | ___        |
| Ms. LaPisto-Kirtley | <u>Y</u>   | ___        |
| Ms. Mallek          | <u>Y</u>   | ___        |
| Mr. Missel          | <u>Y</u>   | ___        |
| Mr. Pruitt          | <u>Y</u>   | ___        |