

COUNTY OF LANCASTER, VIRGINIA

FISCAL YEAR 2014 - 2015 BUDGET RESOLUTION OF APPROPRIATION

WHEREAS, the Lancaster County Board of Supervisors has heretofore prepared a budget for the Lancaster County Public Schools for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on May 13, 2014 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, and has subsequently adopted and appropriated funds for said public schools budget on May 22, 2014; and

WHEREAS, the Lancaster County Board of Supervisors has also heretofore prepared a General Fund Budget for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said general fund budget on June 19, 2014 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*; and

WHEREAS, the Lancaster County Board of Supervisors has approved a budget for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015 for the purposes and in the amounts delineated in the resolution of budget adoption on June 26, 2014; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures that are contained in the budget for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015.

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Lancaster County Board of Supervisors that no expenditures of funds that are approved for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015 shall be made until the Board of Supervisors shall appropriate said funds for those purposes and in the amounts stipulated in the resolution of appropriation; and

BE IT FURTHER RESOLVED, by the Lancaster County Board of Supervisors that all expenditures of funds that are approved for expenditure in the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015 shall be in compliance with any and all terms and conditions stipulated in the resolution of appropriation; and

BE IT FINALLY RESOLVED, that the Lancaster County Public Schools Budget, which was appropriated on May 22, 2014 for the Fiscal Year beginning on July 1, 2014 and ending on June 30, 2015, is included herein for information and fiscal planning purposes.

Operating Budget

Board of Supervisors	\$44,199
County Administration	390,902
County Attorney	40,000
Independent Auditor	34,200
Commissioner of the Revenue	286,848
Treasurer	290,981
Information Technology Services	107,750
Electoral Board	32,551
Registrar	91,531
Circuit Court	13,053
General District Court	3,400
Magistrate	600
Juvenile and Domestic Relations Court	1,975
Clerk of the Circuit Court	315,584
Court Appointed Special Advocates	5,000
Victim/Witness Assistance Program	22,298
Commonwealth's Attorney	345,204
Sheriff (Law Enforcement)	1,853,169
School Resource Officer	106,666
Volunteer Fire Departments	283,855
Volunteer Rescue Squads (EMS)	93,636
Paid Rescue Services (EMS)	906,070
Forest Fire Service	4,000
Local Emergency Services	27,120
Sheriff (Corrections)	957, 573
Juvenile Detention and Probation Office	50,450
Building Inspections	133,862
Animal Control	131,195
Medical Examiner	200
Refuse Disposal	896,774
General Properties	262,588
Health Department	201,352
Free Health Clinic	100,477
Community Services Board	37,846
Bay Aging	70,549
Rappahannock Legal Services	5,600
The Haven Crisis Shelter	4,000
Comprehensive Services Act	600,000
Social Services	1,452,592
Virginia Quality Life	10,000
Boys and Girls Club of America	55,000
Lancaster Chamber of Commerce	500
Rappahannock Community College	6,817
YMCA	75,000

Mary Ball Washington Museum	\$4,400
Historic Resources Commission	200
Community Library	102,995
Northern Neck – Chesapeake Bay Region Partnership	6,000
Rappahannock River Basin Commission	1,000
Land Use Administration	273,790
Department of Housing	56,079
Planning District Commission	22,000
Soil and Water Conservation District	10,000
Wetlands Board	11,163
Board of Zoning Appeals	2,167
Planning Commission	8,331
Regional Branding Initiative	25,000
Cooperative Extension Service	61,169
Landfill Closure Management	7,000
Enhanced Emergency (E-911) Telephone System	59,925
Lancaster Public Schools	15,804,328
Instruction and Technology	11,698,308
Administration, Attendance and Health	700,203
Pupil Transportation	1,204,038
Operations and Maintenance	1,497,785
Debt Service	87,395
School Cafeteria (Food Service) Fund	616,600
Debt Service	<u>1,124,757</u>
Total Operating Budget	\$27,933,271

TERMS AND CONDITIONS

1. In accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, except as noted herein, all appropriations, including those for the Lancaster County Public Schools and General Fund departments, agencies and organizations, are made on an annual (12-month) basis; specifically, for the period beginning on July 1, 2014 and ending on June 30, 2015.

All payment requests for capital improvements expenditures shall be directed to the Board of Supervisors by way of the County Administrator for approval and payment.

2. 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 fiscal year beginning on July 1, 2014 and ending on June 30, 2015 for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in the fiscal year beginning on July 1, 2014 and ending on June 30, 2015.

3. No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the amount approved for that department, agency or individual by the Lancaster County Board of Supervisors.
4. The Board of Supervisors reserves the right to change at any time during the fiscal year beginning on July 1, 2014 and ending on June 30, 2015 compensation provided to any officer or employee and to abolish any office or position, except for such office or position as may be prohibited by law from abolishing.
5. 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 to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
6. In accordance with Section 22.1-94 of the *Code of Virginia, 1950, as amended*, the amounts appropriated to fund the contemplated expenditures for the Lancaster County Public Schools (School Board) are by the major expenditure categories or classifications that are delineated in this resolution. The School Board shall not transfer any funds between said categories without first obtaining the prior approval of the Board of Supervisors.
7. No expenditures shall exceed the appropriation established by the Lancaster County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
8. 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 by written request.
9. 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.
 - b. Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
 - c. Additional, unbudgeted grants received during the fiscal year for which there is sufficient revenues to defray expenditures.
10. All appropriations that are not encumbered or expended prior to June 30, 2015 will lapse and the balance shall become part of the General Operating Fund Balance.
11. The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.

12. The County Administrator may appropriate both revenue and expenditures 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.

13. 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 shall be carried forward into the subsequent fiscal year.

Adopted: June 26, 2014

Attest: _____
Frank A. Pleva
County Administrator and
Clerk to the Board of Supervisors