

ACTIONS
Board of Supervisors Meeting of April 22, 2026

April 23, 2026

AGENDA ITEM/ACTION	ASSIGNMENT	VIDEO
<p>1. Call to Order.</p> <ul style="list-style-type: none"> The meeting was called to order at 5:00 p.m. by the Vice Chair, Mr. Missel. All BOS members were present except for Mr. Gallaway and Ms. Mallek (arrived at 5:28 p.m.). Also present were Jeff Richardson, Jennifer Tevendale, Claudette Borgersen, and Travis Morris. 		
<p>Recess.</p> <ul style="list-style-type: none"> By a vote of 4:0, the Board recessed at 5:02 p.m. 		
<ul style="list-style-type: none"> At 5:29 p.m., the Board reconvened. <p>Note: Mr. Gallaway arrived at 5:31 p.m.</p>		
<p>2. Action Item: Adoption of Calendar Year 2026 Tax Rates, Proposed Ordinance: Chapter 1, Article 5 (Fee Schedule), Fiscal Year (FY) 27 Budget, Borrowing Resolution, FY 27-31 Capital Improvements Plan (CIP), and Appropriation of the FY 27 Budget.</p> <p>a. Adoption of the Resolution to Set Calendar Year 2026 Tax Rates.</p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED Resolution to Set Calendar Year 2026 Tax Rates. <p>b. Adoption of Proposed Ordinance: Chapter 1, Article 5 (Fee Schedule).</p> <ul style="list-style-type: none"> By a vote of 5:1(Duncan), ADOPTED ordinance amending Chapter 1, Article 5 of the County Code (Fee Schedule). <p>c. Adoption of the FY 27 Operating and Capital Budget.</p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED the FY 27 Budget Resolution approving the FY 27 Budget as recommended by the County Executive and amended by the Board of Supervisors. <p>d. Adoption of the Annual Resolution of Appropriations.</p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED Annual Resolution of Appropriations. <p>e. Adoption of the Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing.</p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing. <p>f. Adoption of the FY 27-31 Capital Improvement Plan (CIP).</p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED the FY 27 - 31 Capital Improvement Plan. 	<p><u>Clerk:</u> Forward copies of signed resolutions and ordinance to Finance & Budget, Community Development, and County Attorney's office.</p> <p>(Attachment 1)</p> <p>(Attachment 2)</p> <p>(Attachment 3)</p> <p>(Attachment 4)</p> <p>(Attachment 5)</p> <p>(Attachment 6)</p>	Link to Video
<p>3. From the Board: Committee Reports and Matters Not Listed on the Agenda.</p> <p><u>Fred Missel:</u></p> <ul style="list-style-type: none"> Commented on his participation in the recent Local Emergency Planning Committee meeting where he received information regarding Community Connect and the upcoming CERT (Community Emergency Response Team) training. Reported on the recent Broadband meeting, where a report was provided regarding VATI (Virginia Telecommunication Initiative) projects in the community. 		

<p><u>Mike Pruitt:</u></p> <ul style="list-style-type: none"> • Reported that at the 5th and Avon Community Advisory Committee members received a presentation on the progress of the footpath from Timberland Apartments to Azalea Park. He said they also received instruction on how to monitor projects in Civic Access, and they discussed the Transportation Quarterly Report that had been recently presented to the Board. • Commented that it may be time to sunset the ABBA (Albemarle Broadband Authority), due to projects coming to a close. <p><u>Sally Duncan:</u></p> <ul style="list-style-type: none"> • Remarkd that the previous day she had attended the Foothill Open House and was impressed by their work. <p><u>Ann Mallek:</u></p> <ul style="list-style-type: none"> • Mentioned that she had attended the Crozet Community Advisory Committee where there was discussion regarding the Crozet Master Plan, the inventory of local NOAH (Naturally Occurring Affordable Housing), and that the Crozet Water Study was delayed from May to October. • Recommend that the Board provide feedback to staff on the budget process. • Commented that the previous Saturday was the prescription drug take back, and it was well attended. • Announced that the White Hall Ruritan plant and tree sale would take place during the upcoming weekend at the White Hall Community Building. • Reported her attendance at the Dogwood Vietnam Memorial rededication. She said she noticed that there was plastic netting installed to hold straw and seed, however, elderly community members could get caught up in it and fall. She suggested a Memorandum of Understanding to discourage its use. <p><u>Bea LaPisto-Kirtley:</u></p> <ul style="list-style-type: none"> • Reported her attendance at the Dogwood Vietnam Memorial rededication with Supervisor Mallek. • Mentioned that unwanted prescriptions and over-the-counter medication could be dropped off at the Emily Couric Cancer Center pharmacy year-round. • Commended staff for their work and organization throughout the budget season, especially the town halls. 		
<p>4. From the County Executive: Report on Matters Not Listed on the Agenda.</p> <ul style="list-style-type: none"> • There were none. 		
<p>5. Adjourn to May 6, 2026, 1:00 p.m., Lane Auditorium.</p> <ul style="list-style-type: none"> • The meeting was adjourned at 6:37 p.m. 		

ckb/tom

Attachment 1 – Resolution to Set Calendar Year 2026 Tax Rates

Attachment 2 – Ordinance No. 26-1 (1)

Attachment 3 – FY 2027 Budget Resolution

Attachment 4 – Annual Resolution of Appropriations for the Fiscal Year Ending June 30, 2027

Attachment 5 – Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing

Attachment 6 – FY 2027 Capital Improvements Plan Resolution

**RESOLUTION TO SET
CALENDAR YEAR 2026 TAX RATES**

BE IT RESOLVED that the Board of Supervisors of Albemarle County, Virginia, does hereby set the County Levy for Calendar Year 2026 for general County purposes at:

- (1) Eighty-Nine and Four-Tenths Cents (\$0.894) on every One Hundred Dollars for assessed value of real estate;
- (2) Eighty-Nine and Four-Tenths Cents (\$0.894) on every One Hundred Dollars for assessed value of manufactured homes;
- (3) Eighty-Nine and Four-Tenths Cents (\$0.894) on every One Hundred Dollars for assessed value of public service property;
- (4) Four Dollars and Twenty-Eight Cents (\$4.28) on every One Hundred Dollars for assessed value of personal property;
- (5) Four Dollars and Twenty-Eight Cents (\$4.28) on every One Hundred Dollars for assessed value of business personal property that is not classified as machinery and tools, merchants' capital, or short-term rental property, with an original cost of less than Five Hundred Dollars (\$500.00); and
- (6) Four Dollars and Twenty-Eight Cents (\$4.28) on every One Hundred Dollars for assessed value of machinery and tools; and

BE IT FURTHER RESOLVED that the Board of Supervisors orders the Chief Financial Officer of Albemarle County to assess and collect County taxes on all taxable property, including all taxable real estate and all taxable personal property.

ORDINANCE NO. 26-1 (1)

AN ORDINANCE TO AMEND CHAPTER 1, GENERAL PROVISIONS, ARTICLE V, FEE SCHEDULE, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 1, General Provisions, Article V, Fee Schedule, is hereby amended and reordained as follows:

By Amending:

Sec. 1-501	Building fees
Sec. 1-502	Subdivision fees
Sec. 1-503	Water Protection fees
Sec. 1-504	Zoning fees
Sec. 1-505	Miscellaneous fees

ARTICLE V FEE SCHEDULE

Sec. 1-501 Building fees.

A. *Rules Applicable to Building Fees.* Any refunds of fees imposed under subsection (B) will be made as provided in Virginia Code § 13VAC5-63-70.

B. *Building Fee Amounts.* Each of the following applications, permits, or activities is subject to the following fee(s):

Building—Alteration/Repairs of Structures in All Use Groups	\$0.23 per sq. ft. Minimum fee \$105
Building—Commercial Plan Review	\$0.05 up to 5,000 sq. ft plus \$0.04 per sq. ft. over 5,000. Minimum fee \$15
Building—Commercial Swimming Pool	\$415
Building—Commercial Temporary Certificate of Occupancy (Each 30 Days)	\$175
Building—Elevators, Escalators and Lifts	\$330
Building—Mobile/Prefabricated Homes	\$65
Building—New Commercial (including additions)	\$0.28 up to 5,000 sq. ft plus \$0.20 per sq. ft. over 5,000. Minimum fee \$105
Building—New Single-Family Residential (less than 1,500 sq. ft.)	\$575
Building—New Single-Family Residential (1,501—2,500 sq. ft.)	<u>\$1,150</u>
Building—New Single-Family Residential (2,501—3,500 sq. ft.)	\$1,725
Building—New Single-Family Residential (3,501—4,500 sq. ft.)	\$2,300
Building—New Single-Family Residential (4,501—7,500 sq. ft.)	\$3,450
Building—New Single-Family Residential (greater than 7,500 sq. ft.)	\$4,600
Building—Paint Spraying Booths	\$35
Building—Residential Accessory Structure (attached garages, detached garages, sheds, decks, and porches 10 sq. ft. or larger)	\$0.21 per square foot, calculated on gross finished square footage. The minimum fee is \$40
Building—Residential Plan Review	\$0.06 per sq. ft. Minimum fee \$10
Building—Tents and Residential Swimming Pools, Hot Tubs, or Spas	\$70
Building—Demolition Permit	\$125

Electric—Alarm Systems	\$0.05 per sq. ft. Minimum fee \$105
Electric—Commercial Plan Review	\$0.01 per sq. ft. Minimum fee \$15
Electric—Early Service	\$80
Electric—Mobile/Prefabricated Homes, Fuel Dispensing Pumps, Residential Accessory Structures, Service Change, Swimming Pool, Hot Tub, or Spa	\$40
Electric—Residential Plan Review	\$0.06 per sq. ft. Minimum fee \$10
Electric—Signs	\$65
Electric—Mobile/Prefabricated Homes, Fuel Dispensing Pumps, Residential Accessory Structures, Service Change, Swimming Pool, Hot Tub, or Spa (bonding and wiring separate fees)	\$40
Electric—Temporary Service	\$125
Electric- Additions/Alterations/Repairs	\$0.05 per sq. ft. Minimum fee \$105
Mechanical—Above Ground Tanks	\$140
Mechanical—Additions/Alterations/Repairs	\$0.05 per sq. ft. Minimum fee \$105
Mechanical—Commercial Plan Review	\$0.01 per sq. ft. Minimum fee \$15
Mechanical—Furnace/Woodstove/Gas Log System	\$85
Mechanical—Gas/Oil Lines	\$45
Mechanical—Range Hoods	\$35
Mechanical—Hood Suppression Systems, Mobile/Prefabricated Homes	\$40
Mechanical—New Commercial (including additions to existing)	\$0.05 per sq. ft. Minimum fee \$105
Mechanical—Residential Plan Review	\$0.06 per sq. ft. Minimum fee \$10
Mechanical—Underground Tanks	\$230
Other—Addition or Change in Contractor After Permit Is Issued	\$40
Other—Administrative Fee for Working Without A Permit	\$290
Other—Change of Building Occupancy Classification	\$200
Other—Code Modification Request (No Refund Allowed)	\$290
Other—Elevator Certificate	\$115 per elevator
Other—Group Home/Daycare/Adult Care Form, With No Inspection	\$85
Other—Permit Extension Request	\$85
Other—Permits, and Plan Amendments	\$40
Plumbing—Additions/Alteration/Repairs	\$11.50 per fixture Minimum fee \$105
Plumbing—Commercial Plan Review	\$2.07 per fixture; \$15 minimum
Plumbing—Mobile/Prefabricated Homes	\$40
Plumbing—Commercial (including additions)	\$11.50 per fixture Minimum fee \$105
Plumbing—Residential Accessory Structures	\$40
Plumbing—Residential Plan Review	\$0.06 per sq. ft. Minimum fee \$10
Plumbing—Sewer Laterals (unless the lines are included as part of a permit)	\$35
Plumbing—Water Lines (unless the lines are included as part of a permit)	\$35
Plumbing- Fire Suppression Systems (Sprinkler)	\$1.09 each head. Minimum fee \$105. Plus, plan review fee \$0.03 per sq. ft. Minimum fee \$85
Inspections—Building (Regular Reinspections) for each inspection performed after the second inspection of such work.	\$115

Inspections—Building Special Inspections (Unique structures such as bridges and towers, determined by Building Official)	\$115 per hour
Zoning—Inspection (each, preliminary or final)	\$30

(Ord. 23-1(1), 12-6-23), (Ord. 26-1(1), 4-22-2026, effective 1-1-27)

Sec. 1-502 Subdivision fees.

Each of the following applications, permits, or activities is subject to the following fee(s):

Bond Agreement with Surety—Establish, Amend, Replace, Reduce, or Release a Bond	\$330
Easement plat required with site plan or plat amendment	\$270
Easements—Plat(s) With A Deed	\$1,035
Easements—Plat(s) Without A Deed	\$665
Required Notice—Per notice	\$270 base fee (at time of application) plus the actual cost of first-class postage and advertisement, once determined.
Streets—Authorization for One Or More Private Streets Within a Subdivision	\$910
Private Road Plans	\$545
Public Road Plans	\$340
Streets—Waiver or Variation to Requirements	\$735
Subdivision—1 or more Special Lots, Boundary Line Adjustment	\$270
Subdivision—Additional Fee for Dam Break Inundation Zones	1.15% of total amount of payment required or \$1,150, whichever is less
Subdivision—Extension of Plat Approval	\$160
Subdivision—2 Lots and Family Subdivision	\$935
Preliminary or Final Subdivision (each)—3 or more lots	\$1,495
Subdivision—Vacation of a Plat or Part Thereof	\$330
Subdivision—Variation or Exception	\$1,125

(Ord. 23-1(1), 12-6-23), (26-1(1), 4-22-2026, effective 1-1-27)

Sec. 1-503 Water protection fees.

A. *Rules Applicable to Water Protection Fees.* The following rules apply to the fees imposed under subsection (B):

1. Virginia Erosion and Stormwater Management Program (VESMP):

Payment of fees.

- a. *Transfer or modification.* Each owner required to pay the transfer or modification fee as provided in this Article, must pay the fee, upon submittal of the application to transfer or modify.
 - b. *Annual maintenance fee.* Each owner must pay the maintenance fee annually to the County until a notice of termination is effective. The maintenance fee will be billed in arrears and is due by April 1 of each year. On the first April 1 after the land disturbing activity has begun, this fee will be prorated on a monthly basis, and the full fee will be due by April 1 of each year thereafter. The final fee will be prorated on a monthly basis based on the date of permit termination.
2. *Use of Water Protection fees.* The fees imposed under subsection (B) will be used solely to carry out the County's responsibilities under the Virginia Erosion and Stormwater Management Act, the applicable regulations in 9VAC25-830 through 9VAC25-890, and any other applicable standards and specifications.

3. *Late payments.* Any late payment will be subject to interest at the underpayment rate provided in Virginia Code § 58.1-15 and will be calculated on a monthly basis at the applicable periodic rate. A ten percent late payment fee will be charged to any account more than 90 days past due.
4. *Remedies.* The County may pursue any remedies provided by State law to collect any past due amount. In addition, the County or the program administrator may pursue the remedies provided in County Code §§ 17-900*et seq.*, including revocation of any approval.

B. *Water Protection Fee Amounts.* Each of the following applications, permits, or activities is subject to the following fee(s):

Virginia Erosion and Stormwater Management Program (VESMP) exempt from water quantity and water quality technical criteria—Disturbed area less than 1 acre	
Plan review and land-disturbance permit or each amendment	\$275
Annual Maintenance	\$265
VESMP exempt from water quantity and water quality technical criteria Disturbed greater than one acre	
Plan review and land-disturbance permit or each amendment	\$650
Annual Maintenance	\$390
Single-Family (SF)—Land disturbing activity pertaining to a sole single-family detached dwelling (including within a common plan of development) with less than 5 acres of land disturbance	
Plan review, land-disturbance permit, and first year annual maintenance or each amendment	\$270
Annual Maintenance, starting with the second year	\$270
VESMP—Small construction activity or land clearing that is less than 10,000sf within a common plan of development or is equal to or greater than 10,000sf and less than 1 acre	
Plan Review and Land-disturbance permit	\$270
Transfer or Modification	\$140
Annual Maintenance	\$185
VESMP—Small construction activity or land clearing that is equal to or greater than 1 acre and less than 5 acres	
Plan Review and Land-disturbance permit	\$2,535
Transfer or Modification	\$260
Annual Maintenance	\$1,760
VESMP—Large construction activity or land clearing that is equal to or greater than 5 acres and less than 10 acres	
Plan Review and Land-disturbance permit	\$3,190
Transfer or Modification	\$330
Annual Maintenance	\$2,215
VESMP—Large construction activity or land clearing that is equal to or greater than 10 acres and less than 50 acres	
Plan Review and Land-disturbance permit	\$4,225
Transfer or Modification	\$390
Annual Maintenance	\$2,935
VESMP—Large construction activity or land clearing that is equal to or greater than 50 acres and less than 100 acres	
Plan Review and Land-disturbance permit	\$5,725
Transfer or Modification	\$585
Annual Maintenance	\$3,980
VESMP—Large construction activity or land clearing that is equal to or greater than 100 acres	
Plan Review and Land-disturbance permit	\$9,010
Transfer or Modification	\$915
Annual Maintenance	\$6,255
Other Services	
Amendment to Approved Plan	\$260 per review
Bond Agreement with Surety—Establish, Amend, Replace, Reduce, or Release a Bond	\$330
Construction record drawings review	\$390
Exception	\$310 each
Re-inspection pertaining to a single-family dwelling	\$195 for the first and \$310 for each subsequent reinspection

Re-inspection not pertaining to a single-family dwelling	\$330 for the first and \$445 for each subsequent reinspection
Review of mitigation plan pertaining to a land disturbing activity in a stream buffer	\$195
Stream Determination	\$370
Variation	\$195 each

(Ord. 23-1(1), 12-6-23; Ord. 24-1(1), 6-5-24); (Ord. 26-1(1), 4-22-2026, effective 1-1-27))

Sec. 1-504 Zoning fees.

A. *Rules Applicable to Zoning Fees.* The following rules apply to the fees imposed under subsection (B):

1. *Calculation of fees in special circumstances.* In the following special circumstances, the fee(s) required by subsection (B) will be calculated as follows:
 - a. *Simultaneous review of special use permit for outdoor display and sales and supporting initial site plan.* The applicant must pay the fee for the special use permit, but not the fee for the initial site plan for outdoor display and sales, when simultaneous review of both the special use permit application and a supporting initial site plan is required.
 - b. *Multiple special use permits to establish a single use.* If multiple special use permits are required to establish a single use, the applicant must pay only the largest single fee for a special use permit for all of the special use permit applications.
2. *Pre-existing use fee waiver.* If an applicant applies for a special use permit, the applicable fee will be waived provided that the following conditions are met:
 - a. The use applied for does not conform to the zoning prescribed for the district in which the use is situated;
 - b. A business license was issued by the county for the applied-for use; and
 - c. The holder of the business license has operated continuously in the same location for at least 15 years and has paid all real estate, business license, and personal property taxes related to the use.

B. *Zoning Fee Amounts.* Each of the following applications, permits, or activities is subject to the following fee(s):

Architectural Review Board (ARB)—Minor Board review (Building permits, major amendment)	\$805
ARB—Minor Staff Review of County Wide Certificates of Appropriateness (Fencing, Equipment, Lighting)	\$305
ARB—Major Staff Review of County-wide certificate of appropriateness (CWCA) (Additions to ARB-approved buildings, Building permits (per review), Minor amendments, Personal Wireless Service Facilities, structures 750 ft or more from EC not taller than 5 stories or located behind a structure that fronts the EC, Other CWCA)	\$620
ARB—Major Board review (Conceptual plan; advisory review; preliminary, initial or final site plan)	\$1,365
Entrance Corridor—Resubmittal of Any Sign	\$75
Entrance Corridor—Review of any Sign	\$150
Bond Agreement with Surety—Establish, Amend, Replace, Reduce, or Release a Bond	\$330
Board of Zoning Appeals—Variance and Special Use Permit	\$680
Floodplain—Floodplain Impact Plan Review or Letter of Map Amendment (LOMA) (topographic plan with floodplain model)	\$410
Floodplain—Letter of Map Change review (topographic plan only)	\$200
Groundwater Assessment—Tier I	\$70

Groundwater Assessment—Tier II	\$450
Groundwater Assessment—Tier III	\$695
Groundwater Assessment—Tier IV	\$1,495
Zoning Determination	\$255
Required Notice (per notice)	\$270 base fee (at time of application) plus the actual cost of first-class postage and advertisement, once determined
Sign Permits—Architectural Review Board not required (Temporary Signs)	\$35
Sign Permits—Architectural Review Board required	\$160
Site Development Plan—Additional Fee for Dam Break Inundation Zones	1.15% of total amount of payment required or \$1,150, whichever is less
Site Development Plan—Initial Site Plan, Final Site Plan, Major Amendment and Exception to Drawing Site Plan	\$2,040
Site Development Plan—Letter of Revision	\$140
Site Development Plan—Preapplication Plan and Minor Amendment	\$680
Special Exception	\$1,125
Tier II Personal Wireless Service Facility	\$2,480
Site Development Plan—Variation or Exception Under County Code Section 18-32.3.5	\$1,125
Special Use Permit Minor—Home occupation, class B and Day care center	\$1,365
Special Use Permit—Farmer's Market	\$150
Special Use Permit—All Other Special Use Permits and SUP Amendment (fee includes application and first resubmittal)	\$2,720
Special Use Permit—Deferral of Scheduled Public Hearing at Applicant's Request	the actual cost of first- class postage and advertisement, as applicable
Special Use Permit—Telecommunications, Solar	\$2,720
Special Use Permit—For each Resubmittal after the First	\$680
Zoning Clearance—Home Occupations	\$35
Zoning Clearance—All other uses	\$70
Zoning Clearance—Homestay	\$140
Zoning Clearance—Temporary fundraising activity	No Charge
Zoning Map Amendment—Amendment Pertaining to Proffers which Do Not Affect Use or Density	\$580 application fee plus \$270 notice base fee (at time of application) plus the additional cost of first-class postage and advertisement, once determined.
Zoning Map Amendment—Deferral of Scheduled Public Hearing at Applicant's Request	the actual cost of first- class postage and advertisement, as applicable.
Zoning Map Amendment—Resubmittal and Reapplication of a withdrawn application	\$1,700
Zoning Map Amendment—(Fee includes initial application and first resubmittal)	\$3,405

(Ord. 23-1(1), 12-6-23); (Ord. 26-1(1), 4-15-2026, effective 1-1-27))

Sec. 1-505 Miscellaneous fees.

Each of the following applications, permits, or activities is subject to the following fee(s):

Appeal—Board of Building Appeals	\$405
Appeal—Board of Supervisors	\$405
Appeal—Board of Zoning Appeals	\$405
Appeal—County Engineer Determination	\$405
ACSJA—Amend Service Authority Jurisdictional Area	\$150
Agricultural and Forest District—Withdrawal from Local or State District	\$290
Short Term Rental Registry	\$35
Technology Surcharge—Additional Fee charged as a percentage of each fee (Does not apply to required notices in County Code Chapters 14 and 18, State Permit Issuance Fee, and Dam Break Inundation Zone)	4%

(Ord. 23-1(1), 12-6-23); (Ord. 26-1(1), 4-22-2026, effective 1-1-27))

This ordinance will be effective on and after January 1, 2027

**FY 2027
BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Supervisors of Albemarle County, Virginia:

- 1) That the budget for the County for the Fiscal Year beginning July 1, 2026 is made up of the County Executive's Recommended Budget document and the amendments made by the Board of Supervisors.
- 2) That the budget for the County for the Fiscal Year beginning July 1, 2026 is summarized as follows:

General Fund	\$511,958,195
<u>Less Transfers to Other Funds</u>	<u>(283,516,686)</u>
Net County Government - General Fund	\$228,441,509
School Fund	\$308,067,157
<u>Less Transfer to Other Funds</u>	<u>(11,876,219)</u>
Net Public Schools - School Fund	\$296,190,938
School Special Revenue Funds	\$33,700,221
<u>Less Transfer to Other Funds</u>	<u>(457,020)</u>
Net Public Schools - Special Revenue Funds	\$33,243,201
County Government - Other Funds	\$48,649,997
<u>Less Transfer to Other Funds</u>	<u>(11,483,487)</u>
Net County Government - Other Funds	\$37,166,510
Capital Projects Funds	
County Government Capital Fund (net of transfer to School Capital Fund)	\$70,861,356
School Projects Capital Fund	24,927,650
Total Capital Projects Funds	\$95,789,006
<u>Less Transfer to Other Funds</u>	<u>(3,278,548)</u>
Net Capital Projects Funds	\$92,510,458
Debt Service Funds	
County Government Debt Service Fund	\$15,888,727
School Debt Service Fund	24,248,939
Total Debt Service Funds	\$40,137,666
TOTAL COUNTY BUDGET	\$727,690,282

- 3) That the budget for the County for the Fiscal Year beginning July 1, 2026 as described in 1) and 2) above is approved.

**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	<u>\$1,522,581</u>
	\$31,418,644

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	<u>\$197,032</u>
	\$10,226,607

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
Earlysville 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)	<u>\$52,231</u>

	\$87,316,967
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	<u>\$147,358</u>
	\$14,098,823
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
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Paragraph Nine: TAX REFUNDS, ABATEMENTS, & OTHER REFUNDS:

Refunds, Abatements, and Tax Relief	\$2,960,500
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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	(\$2,534,100)
Early Retirement	<u>\$895,886</u>

\$274,087,120

Total GENERAL FUND appropriations for the fiscal year ending June 30, 2027: \$511,958,195

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: \$511,958,195

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
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Total GENERAL FUND SCHOOL RESERVE FUND appropriations for fiscal year ending June 30, 2027: \$3,323,000

To be provided as follows:

Use of Fund Balance	\$3,323,000
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Total GENERAL FUND SCHOOL RESERVE FUND resources available for fiscal year ending June 30, 2027: \$3,323,000

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
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Total REGULAR SCHOOL FUND appropriations for fiscal year ending June 30, 2027: \$308,067,157

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: \$308,067,157

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
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Total OTHER SCHOOL FUND appropriations for fiscal year ending June 30, 2027: \$33,700,221

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: \$33,700,221

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
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Paragraph Two: PUBLIC SAFETY

Fire Rescue Apparatus Replacement Program	\$4,229,190
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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	\$87,000
Borrowed Proceeds Transfer	<u>\$18,777,202</u>
	\$22,778,433

Total COUNTY GOVERNMENT CAPITAL IMPROVEMENTS FUND appropriations for fiscal year ending June 30, 2027:	\$89,638,558
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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 (\$7,856,240)

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>
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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	<u>\$40,137,666</u>
		\$1,057,079,443

Less Inter-Fund Transfers	(\$329,389,161)
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GRAND TOTAL - ALBEMARLE COUNTY APPROPRIATIONS	\$727,690,282
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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	<u>\$11,651,722</u>
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Total EMERGENCY COMMUNICATIONS CENTER FUND appropriations for fiscal year ending June 30, 2027:	\$11,651,722
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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.

**RESOLUTION OF OFFICIAL INTENT TO REIMBURSE
EXPENDITURES WITH PROCEEDS OF A BORROWING**

WHEREAS, the Board of Supervisors of Albemarle County, Virginia (the "Borrower") has or intends to acquire, construct and equip various capital improvement projects described in the Borrower's Capital Improvement Program (as it may be amended from time to time), including but not limited to projects undertaken for the following governmental and public purpose categories: (a) County administration, (b) judicial, (c) parks, recreation and cultural, (d) community development, (e) public safety, (f) public works, (g) schools, (h) transportation, (i) water resources and (j) solid waste (collectively, the "Project"); and

WHEREAS, plans for the Project have advanced and the Borrower expects to advance its own funds to pay expenditures related to the Project (the "Expenditures") prior to incurring indebtedness and to receive reimbursement for such Expenditures from proceeds of tax-exempt bonds or taxable debt, or both.

NOW, THEREFORE, BE IT RESOLVED by the Albemarle County Board of Supervisors that:

1. The Borrower intends to utilize the proceeds of tax-exempt bonds (the "Bonds") or to incur other debt to pay the costs of the Project in an amount not currently expected to exceed \$55,324,826.
2. The Borrower intends that the proceeds of the Bonds be used to reimburse the Borrower for Expenditures with respect to the Project made on or after the date that is no more than 60 days prior to the date of this Resolution. The Borrower reasonably expects on the date hereof that it will reimburse the Expenditures with the proceeds of the Bonds or other debt.
3. Each Expenditure was or will be, unless otherwise approved by bond counsel, either (a) of a type properly chargeable to a capital account under general federal income tax principles (determined in each case as of the date of the Expenditure); (b) a cost of issuance with respect to the Bonds; (c) a nonrecurring item that is not customarily payable from current revenues; or (d) a grant to a party that is not related to or an agent of the Borrower so long as such grant does not impose any obligation or condition (directly or indirectly) to repay any amount to or for the benefit of the Borrower.
4. The Borrower intends to make a reimbursement allocation, which is a written allocation by the Borrower that evidences the Borrower's use of proceeds of the Bonds to reimburse an Expenditure, no later than 18 months after the later of the date on which the Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. The Borrower recognizes that exceptions are available for certain "preliminary expenditures," costs of issuance, certain de minimis amounts, expenditures by "small issuers" (based on the year of issuance and not the year of expenditure) and expenditures for construction of at least five years.
5. The Borrower intends that the adoption of this Resolution confirms the "official intent" within the meaning of Treasury Regulations Section 1.150-2 promulgated under the Internal Revenue Code of 1986, as amended.
6. This Resolution shall take effect immediately upon its passage.

**FY 2027
CAPITAL IMPROVEMENTS PLAN RESOLUTION**

BE IT RESOLVED by the Board of Supervisors of Albemarle County, Virginia:

- 1) The County Executive has prepared and recommended a Five-Year Capital Improvements Plan (CIP) to the Board of Supervisors and that plan is included in the Budget Document and was presented at Budget Work Session #3 on March 16, 2026, with project discussion and amendments by the Board of Supervisors at additional budget work sessions.
- 2) The Board of Supervisors of Albemarle County hereby adopts the Five-Year Capital Improvements Plan for FY 27 – 31 as summarized below:

CIP Expenditures (net of transfers)	FY 27 - 31	
Administration	\$	8,436,076
Public Safety	\$	28,096,755
Public Works	\$	27,034,291
Parks, Recreation, & Culture	\$	11,325,993
Community Development	\$	58,900,000
Other	\$	31,524,824
Public Schools	\$	196,818,240
Total CIP Expenditures	\$	362,136,178