

**Upshur County ESD #1 Excess (rollover) fund and capital expenditures
Policy**

September 16, 2024

The Upshur County ESD #1 Commissioners will allow departments to use their saved funds from a current budget and move them into the following year's budget with the following understanding:

1. All excess (rollover) funds can only be used on invoices for items used to aid in firefighting activities and in building maintenance.
2. All excess funds (rollover) from the previous year's budget will be used first in the next year's expenditures for all VFD Departments.
3. All excess funds (rollover) will be used on capital expenditures and capital expenditures will be defined as a single purchase or a combination purchase of equipment which exceeds \$5000.
4. All excess funds (rollover) will be used first and subtracted from the VFD department's account and serve as part of the funds the ESD is supplying for any capital projects where the ESD is helping a VFD fund a project. Projects such as grant funding and capital expenditures where a department needs help are just two examples.

The commissioners can choose to not pay any invoice at their discretion if the VFD contract departments fail to comply with this policy or any other policy or directive which has been adopted by contract obligations or by a policy or SOP.

Approved by Commissioners and active on Date: October 17, 2024

Presiding Officer: 