



## APPROPRIATION RESOLUTION FISCAL YEAR 2024-2025

A Resolution to Appropriate Designated Funds and Accounts from Designated Estimated Revenues for Fiscal Year 2024-2025 for the General Operating Fund, Recreation Activity Fund, Law Enforcement Fund, Smoot Library Fund, School Operating Fund, School Cafeteria Fund, School Federal Grant Fund, Capital Improvement Fund, and Tourism Fund.

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

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

RESOLVED, by the King George County Board of Supervisors that the budget for fiscal year 2024-2025 is approved and appropriations for aforementioned funds are made as follows, subject to terms and conditions outlined within this appropriation resolution:

### FUND # 100 – GENERAL OPERATING FUND

Board of Supervisors	\$133,626
County Administration	527,570
County Attorney	253,115
Human Resources	268,946
Commissioner of Revenue	775,159
Reassessment	382,164
Treasurer	491,698
Department of Finance	868,333
Information Technology	1,841,875
Electoral Board	112,298
Registrar	334,731
Circuit Court	127,697
Combined Courts	31,014
Magistrate	2,447

Clerk of the Circuit Court	744,669
Clerk of the Circuit Court Tech Trust Fund	23,000
Victim & Witness Assistance Program	111,379
Commonwealth Attorney	793,685
Sheriff	6,321,852
DUI/Speed Enforcement Grants	21,186
JAG Assistance Grant	3,000
E-911 Communications	1,419,339
Emergency Services	8,822,473
King George Fire & Rescue	674,704
EMS Grants	216,139
Ambulance Fee for Service	92,368
County/City-Juvenile/Regional Jail	1,521,896
VJCCA/CHINS	86,823
Animal Control	480,332
Landfill	584,785
Landfill/Convenience Center	472,141
Engineering	400,098
Litter Control	4,350
General Properties	2,142,528
Health Department (Outside Agency)	343,557
Administration-DSS	2,656,026
Public Assistance	553,000
Purchase Services	127,360
Children's Services Act (CSA)	4,047,327
Department of Parks & Recreation (Admin)	909,670
Citizen's Center	36,331
Department of Community Development	1,684,444
Planning Commission/Board	44,730
VPI Extension Office	156,424
Economic Development	257,305



Miscellaneous (School Activity Security)	43,500
Insurance/Risk Management	731,850
Contributions to Outside Agencies	551,248
Reimbursements and Recoveries	50,000
Contingency	202,900
Debt Service	10,070,027
<b>TRANSFERS</b>	
Smoot Library	\$626,013
School Operating Fund	\$25,094,947
<b>TOTAL GENERAL OPERATING FUND</b>	<b>\$79,274,077</b>
<b>FUND # 204 – RECREATION ACTIVITIES</b>	
General Recreation Programs	\$294,340
Athletic Programs	\$260,004
<b>TOTAL RECREATION FUND</b>	<b>\$554,344</b>
<b>FUND # 205 – LAW ENFORCEMENT</b>	
Law Enforcement Project Funds	\$51,010
<b>FUND # 120 – SMOOT LIBRARY</b>	<b>\$888,829</b>
<b>FUND # 250 – SCHOOL OPERATING FUND</b>	
Instruction	\$47,142,546
Administration	\$2,922,158
Transportation	\$4,596,706
Operations/Maintenance	\$5,358,107
Facilities	\$102,312
Debt Service/Transfers	\$349,496
Technology	\$2,636,827
<b>TOTAL SCHOOL OPERATING FUND</b>	<b>\$63,108,152</b>
<b>FUND # 252 – SCHOOL FEDERAL GRANT FUND</b>	
Instruction	\$1,772,726

**FUND # 255 – SCHOOL CAFETERIA FUND**

**Cafeteria** **\$2,126,412**

**FUND # 302 – CAPITAL IMPROVEMENT**

**Engineer/Debt Service** **\$10,123,852**

**Transfer to KGCSA Debt** **\$85,038**

**TOTAL CAPITAL IMPROVEMENT FUND** **\$10,208,890**

**FUND # 140 – TOURISM**

**Tourism** **\$330,480**

- 1) All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the year ending June 30, 2025, for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, the said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of revenues estimated by the Board of Supervisors to be available for appropriation in the year ending June 30, 2025.
- 2) No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the line items approved for that department, agency, or individual by the King George County Board of Supervisors.
- 3) The Board of Supervisors reserves the right to change at any time during the fiscal year ending June 30, 2025, compensation provided to any officer or employee and to abolish any office or position, except for such office or position as it may be prohibited by law from abolishing.
- 4) The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this resolution, and shall initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
- 5) The amount appropriated to fund contemplated expenditures for the King George County School Board is by major category total. As permitted by state statute, the School Board is authorized to transfer funds between line items within such approved categories.
- 6) The school Board shall seek prior approval to transfer funds between major category totals from the Board of Supervisors; this shall be done with an Internal Budget Revision Request Form.



- 7) No expenditures shall exceed the initial appropriation established by the King George County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
- 8) The County Administrator may authorize the Director of Finance to transfer any unencumbered balance or portion thereof from one classification of expenditure (line item) to another within the same department, agency or expenditure categorical group, and the contingency line item within the fund as defined by the Uniform Financial Chart of Accounts. This procedure must be initiated by the requesting department or agency on an Internal Budget Revision Request Form and signed by the authorized department or agency head. The County Administrator may approve or disapprove such requests.
- 9) Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors on a Supplement Appropriation Request Form.
- 10) The County Administrator may increase appropriations for the following items of non-budgeted revenue that may occur during the fiscal year:
  - a. Insurance recoveries received for damage to County vehicles or other property for which County funds have been expended to make repairs or medical services.
  - b. Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
- 11) The Director of Finance is authorized to reappropriate all outstanding encumbrances to the following fiscal year to the same department and account for which they are encumbered in the previous year. The County Administrator shall review and approve the final encumbrance list for transfer to the following fiscal year budget.


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

- 12) All appropriations that are not encumbered, committed, or expended prior to June 30, 2024 will lapse and the balance shall become part of the General Operating Fund Balance.
- 13) The Director of Finance is authorized to make transfers to the various funds for which there are transfers budgeted. The Director shall transfer funds only as needed up to the amounts budgeted, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- 14) The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded in whole or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.



- 15) The County Administrator may appropriate both revenue and expenditure for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year. The County Administrator may appropriate the bond proceeds approved by the Board of Supervisors to fund the approved capital project expenditures.
- 16) The County Administrator may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse but be carried forward into the next fiscal year.
- 17) All departments under the supervision of the King George County Board of supervisors must certify on or before July 1, 2024 the employees who will be employed by that department during the fiscal year and their annual salaries. No department under the jurisdiction of the Board may increase the number of employees or change the approved salary of its employees without prior authorization of the Board of Supervisors. Constitutional Officers and their respective employees who accept supplemental funding for salaries and or positions shall comply with the salary classification plan adopted by the Board of Supervisors.
- 18) Funds appropriated for capital projects will not lapse at the end of the fiscal year, but shall remain appropriated for the life of that project, until completion, or until the Board of Supervisors eliminates the appropriation.
- 19) The County Administrator or his/her appointed representative shall reserve the right to review the financial records of county-funded outside agencies who do not obtain annual audits. Said agencies shall provide a financial statement to the County Administrator at least annually.

Adopted this 18th day of June 2024,

  
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Terrence "T.C" Collins, Chair

King George County Board of Supervisors

  
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Matthew J. Smolnik  
County Administrator