

**BOARD OF SUPERVISORS
KING GEORGE COUNTY
VIRGINIA**

R-08-25

At the regular meeting of the Board of Supervisors of King George County, in the Boardroom of the Administration Building in King George, Virginia, on the 20th day of May 2025:

<u>Present:</u>	<u>Vote:</u>
Cathy Binder	Aye
T.C. Collins	Aye
William Davis	Aye
David Sullins	Aye
Kenneth Stroud	Aye

Motion was made by Supervisor Sullins, seconded by Supervisor Binder, which carried 5-0, to adopt the following resolution:

**APPROPRIATION RESOLUTION
FISCAL YEAR 2025-2026**

A Resolution to Appropriate Designated Funds and Accounts from Designated Estimated Revenues for Fiscal Year 2025-2026 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 2025-2026 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	\$ 167,256
County Administration	513,313
County Attorney	266,415
Human Resources	304,858
Commissioner of Revenue	857,041
Reassessment	2,584
Treasurer	524,994
Department of Finance	884,311
Information Technology	1,705,060
Community Engagement	179,911
Electoral Board	146,066
Registrar	354,320
Circuit Court	120,599
Combined Courts	32,297
Magistrate	2,807
Clerk of the Circuit Court	790,082
Clerk of the Circuit Court Tech Trust Fund	15,461
Victim & Witness Assistance Program	123,319
Commonwealth Attorney	892,547
Sheriff	6,617,928
DUI/Speed Enforcement Grants	21,186
JAG Assistance Grant	3,000
E-911 Communications	1,458,046
Emergency Services	8,865,993
King George Fire & Rescue	538,353
EMS Grants	280,156
Ambulance Fee for Service	92,368
County/City-Juvenile/Regional Jail	1,921,163
VJCCA/CHINS	97,403
Animal Control	516,375
Landfill	645,671
Landfill/Convenience Center	449,787
Engineering	415,686
Litter Control	11,339
General Properties	2,356,701
Health Department (Outside Agency)	353,864
Administration-DSS	2,861,880
Public Assistance	433,830
Purchase Services	113,755
Children's Services Act (CSA)	4,800,000
Department of Parks & Recreation (Admin)	930,369
Citizen's Center	29,855
Department of Community Development	1,938,524
Planning Commission/Board	48,582
VPI Extension Office	156,088
Economic Development	227,021
Miscellaneous (School Activity Security)	43,500
Insurance/Risk Management	892,423
Contributions to Outside Agencies	452,771
Reimbursements and Recoveries	50,000
Contingency	190,000
Debt Service	9,847,128
Transfers	
Smoot Library	640,219


School Operating Fund	26,328,370
TOTAL GENERAL OPERATING FUND	82,512,575
FUND # 204 – RECREATION ACTIVITIES	
General Recreation Programs	316,551
Athletic Programs	257,754
TOTAL RECREATION FUND	574,305
FUND # 205 – LAW ENFORCEMENT	
Law Enforcement Project Funds	51,010
FUND # 120 – SMOOT LIBRARY	929,050
FUND # 250 – SCHOOL OPERATING FUND	
Instruction	49,344,695
Administration	3,143,713
Transportation	4,960,272
Operations/Maintenance	6,175,861
Facilities	49,856
Debt Service/Transfers	349,496
Technology	2,774,449
TOTAL SCHOOL OPERATING FUND	66,798,342
FUND # 252 – SCHOOL FEDERAL GRANT FUND	
Instruction	2,183,308
FUND # 255 – SCHOOL CAFETERIA FUND	
Cafeteria	2,215,320
FUND # 302 – CAPITAL IMPROVEMENT	
Engineer/Debt Service	9,847,128
Transfer to KGCSA Debt	85,038
TOTAL CAPITAL IMPROVEMENT FUND	9,932,166
FUND # 140 – TOURISM	
Tourism	230,884

- 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, 2026, 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, 2026.
- 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, 2026, 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. 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.
- 6) 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.
- 7) 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 categorial 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.
- 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 on a Supplement Appropriation Request Form.

- 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 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.
- 10) 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.
- 11) 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, 2025, 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, 2025, 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 20th day of May 2025,



William S. Davis
Chairman of the King George County Board of Supervisors

ATTEST:



Matthew J. Smolnik
King George County Administrator