



**KING GEORGE COUNTY BOARD OF SUPERVISORS
CIP BUDGET WORK SESSION
Thursday March 9, 2023
6:00 p.m.
King George Fire and Rescue Company 1**

AGENDA

- 1. Call to Order**
- 2. Public Comment**
- 3. Budget Process Timeline**
- 4. Key Factors Affecting the FY22/23 Budget**
- 5. Review of Current Year Expenditures/Revenues Budgets**
- 6. School Budget Presentation – Dr. Jesse Boyd**
- 7. New Position Requests**
- 8. One-time Expenditures**
- 9. Action on New Positions and one-time expenditures**
- 10. Outside Agency Discussion – presentation invitations**
- 11. Next Steps**
- 12. Adjourn**



KING GEORGE COUNTY

FY2023-2024

Budget Development Kickoff

March 9, 2023

Budget Process Timeline

- Director of Finance Requests Departments/Agencies to Prepare Budgets, Operating and CIP – December 6, 2022
- Departments/Agencies Submit Budgets – January 13, 2023
- Budget Staff Review – January and February 2023
- County Administrator Review – February 2023
- Board of Supervisors Work Sessions start March 9, 2023
- County Administrator Presents Proposed Budget – March/April 2023
- Board of Supervisors budget public hearing –April 2023
- Board of Supervisors adopts budget – by May 1, 2023

Date: December 6, 2022
To: Department Heads, Constitutional Officers and Agency Heads
From: Donn Hahn, Director of Finance
RE: Operating Budget Requests for Fiscal Year 2023-2024

The Department of Finance is requesting submittals for the Fiscal Year 2023 - 2024 Operating Budget.

The County Administrator is requesting that Departments, Agencies, and Constitutional Offices prepare balanced operating budgets for the upcoming fiscal year that maintains or improves the current levels of service. As in past years, there is always uncertainty in the State budget; therefore, we are requesting that the starting point for your budget request is the actual year end expenditures for Fiscal Year 2021/22. Should your FY 2023/24 Budget requests exceed the Fiscal Year 2021/22 actual year expenditures you must include justification and supporting documentation, per the following instructions:

- If there is a need to exceed prior year actual year end expenditure, or to add or upgrade positions, a detailed explanation and in-depth justification will be required. This should be done on the bottom of the budget worksheet provided for that object code. **Each detail sheet needs to be adjusted to support your request. Please be sure that all comments are relevant to the next budget cycle and remove or update any that are not.**
- You can adjust any line item, provided that justification and supporting documentation are included.
- Please make sure you include grant funds that may be received or make the Finance Department aware of any other revenue sources that are available.
- Budget worksheets can be found here:
<https://kinggeorgecounty.sharepoint.com/sites/BudgetExchange/Shared%20Documents/Forms/AllItems.aspx?id=%2Fsites%2FBudgetExchange%2FShared%20Documents%2FY2324%20BUDGET&viewid=c5d05231%2D4925%2D9f61%2Df213890d7410>
- Please be sure to edit your worksheet in your desktop, **DO NOT USE THE CONVERT FEATURE** as this will create a new version and the links to the countywide budget summary will be lost.
- Once you have made your changes, you can simply "X" out of the worksheet, and it will save it back to SharePoint.
- Once you save/submit your budget on SharePoint, please notify Lavita.
- On 11/19/2013, the Board of Supervisors directed that part time employees' hours will be limited to a maximum of 29 hours per week.

Please do not attempt to make any changes to areas that do not require data entry. If you need additional space for explanations or additional object codes, contact Lavita or me.

Operating budget requests must be submitted via SharePoint. If you are unable to access SharePoint, please reach out to IT to gain access. Requests must be updated in SharePoint no later than close of Business on Friday, January 6, 2023.

Date: December 6, 2022

To: Department Heads; Constitutional Officers; School Superintendent

From: Donna Hahn, Director of Finance

RE: Capital Improvement Program Requests for FY2023/24 – FY2027/28

The County Administrator's office and Finance Department are requesting submittals for the five-year (5) Capital Improvement Program (CIP). This CIP will focus on essential projects and those required under existing agreements, obligations, commitments, and statutory requirements. Departments should review projects from the approved FY22-FY26 CIP and the adopted FY21/22 Capital Project Budget and weigh them against critical needs, including reprioritizing and delaying non-essential projects. Unobligated prior-year funding may be used to fund portions of the proposed CIP.

Please consider the following when requesting a Capital Project:

1. Project or equipment must cost \$50,000 or more (individually).
2. Item requested must be: Non-recurring or a non-routine costs (i.e., not monthly) AND Have useful life greater than 5 years from the date of purchase.
3. For major construction items, please consult Travis Quesenberry [at tquesenberry@co.kinggeorge.state.va.us](mailto:tquesenberry@co.kinggeorge.state.va.us)
4. For hardware/software items, please consult with Chris Dines (County) or Hillary Haff (Schools).
5. **Each request must include all documentation that supports your request and costs.**
6. All applicable lines must be completed on each project form.
7. If you have a funding source, please note under comments, and notify the Finance Department.

CIP request forms should be submitted electronically no later than January 6, 2023, close of business. Should you have any questions feel free to contact Chris Miller, Lavita Cobb or myself.

The Electronic CIP package is available on SharePoint (under Budget – FY2324 – CIP), and includes:

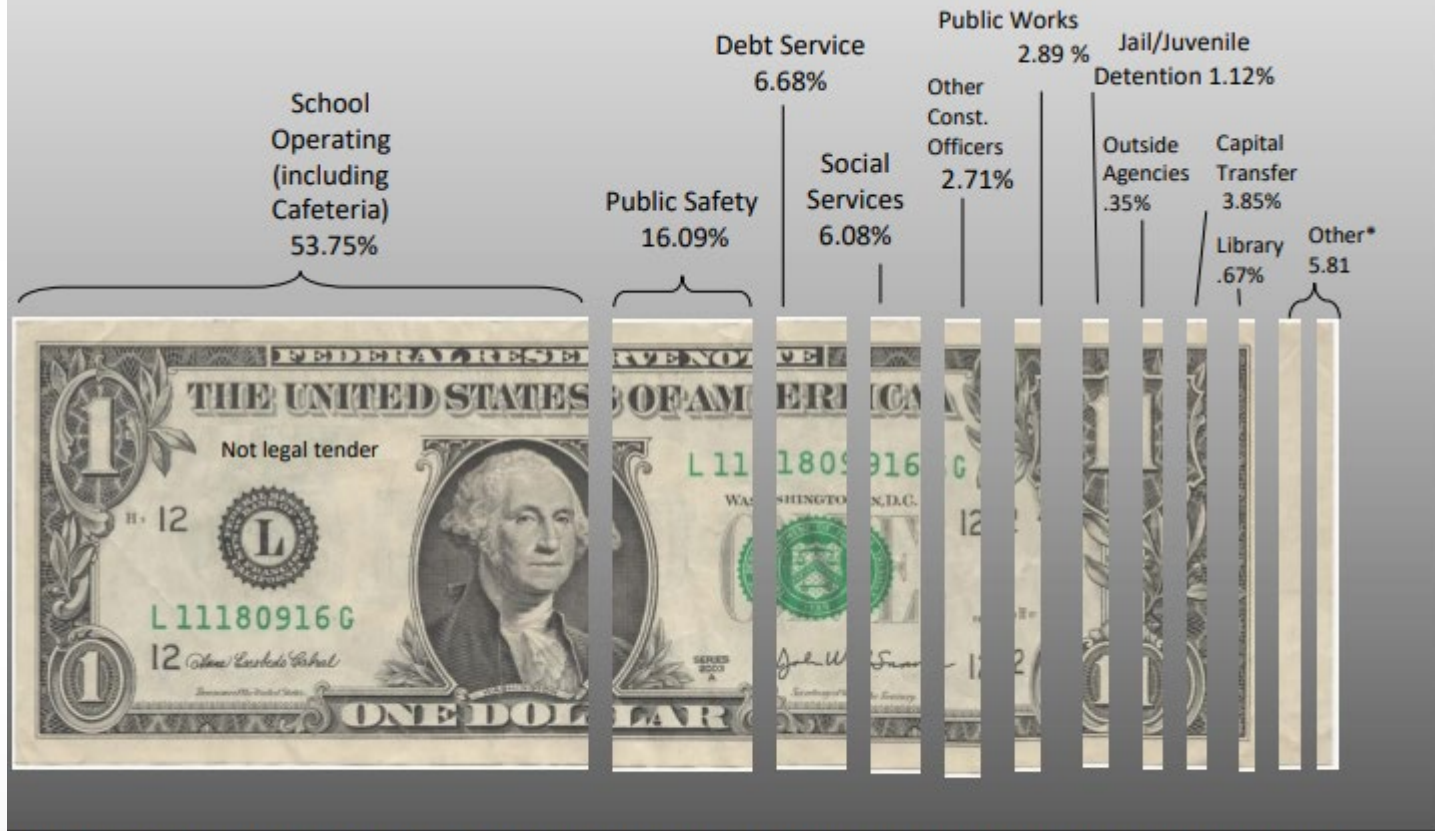
1. FY24-FY28 CIP request forms. You should download the form to your desktop and then save it back to SharePoint by adding your department name to the end of the title.
2. Current Approved FY23 – FY27 CIP.
3. Current Adopted FY22/23 Capital Project Budget.

[Note: With regards to the CIP request forms, the instructions are in tab1; tab2 is a completed sample form; the summary table is tab3; tabs4 through 13 are individual request forms (CIPR1 through CIPR10). Please use each tab before starting a separate file. The worksheet does not allow changes to format or access to fields that do not require data entry.]

Key Factors Affecting the FY23-24 Budget:

- Health Insurance contributions will see around a 10% increase
- Rappahannock Juvenile Detention Center operational increase
- Funding for full year of 3 positions hired for half year in FY2022-2023 in the Department of Fire/Rescue and Emergency Services
- Funding for full year of 2 positions hired for half year in FY2022-2023 in the Sheriff's Office
- New position requests in FY2023-2024
- One-time expenditures – possibly use fund balance in current fiscal year
- Revenue projections will be not be available until late March
- Proration for personal property taxes

Total FY2023 Approved Expenditure Budget - \$108,357,939



*"Other" includes: Board of Supervisors, County Administration, County Attorney, Human Resources, Finance, IT, Parks and Recreation, Tourism, Community Development, Economic Development, and Contingency

Total FY2023 Approved Revenue Budget – \$108,357,939

Local Sources
57.64%

State Funds
38.03%

Federal Funds
4.3%

Other
Less than .03%





King George County Schools Budget Presentation by Dr. Jesse Boyd

New Position Requests

Department	Position Requested	Annual Salary	Benefits	Total Salary + Benefits
Commissioner of Revenue	Prorotation Clerk - 1/2 Year	\$ 19,900.00	\$ 11,667.50	\$ 31,567.50
Sheriff	Deputy Sheriff I	\$ 48,233.00	\$ 25,517.00	\$ 73,750.00
Sheriff	Court Bailiff	\$ 23,117.00	\$ 12,534.00	\$ 35,651.00
Sheriff	Court Bailiff	\$ 23,117.00	\$ 12,534.00	\$ 35,651.00
Treasurer	Prorotation Clerk - 1/2 Year	\$ 19,900.00	\$ 11,667.50	\$ 31,567.50
Community Development	Zoning Enforcement Officer	\$ 60,000.00	\$ 28,576.00	\$ 88,576.00
EMS	Firefighter/EMT 1/2 Year	\$ 26,549.00	\$ 13,809.00	\$ 40,358.00
EMS	Firefighter/EMT 1/2 Year	\$ 26,549.00	\$ 13,809.00	\$ 40,358.00
EMS	Firefighter/EMT 1/2 Year	\$ 26,549.00	\$ 13,809.00	\$ 40,358.00
General Properties	Part Time Admin Asst	\$ 25,230.00	\$ 1,930.10	\$ 27,160.10
Parks & Rec	PT Parks Worker	\$ 17,841.00	\$ 1,364.84	\$ 19,205.84
Tourism/P&R	Events Coordinator	\$ 30,000.00	\$ 2,295.00	\$ 32,295.00
Total All Requests				\$ 496,497.93

One Time Expenses – Use of Fund Balance

- Storage Building - P&R - \$30,000
- Utility Trailer - P&R - \$8,000
- Security Camera System - Sheriff's Office - \$46,000
- Drone Sheriff's Office - \$7,000
- Replace Aging K-9 – Sheriff's Office - \$20,000
- APC Backup Power UPS Units – IT - \$39,000
- Total Amount = \$150,000

Department Requests

- Action requested to approve new positions and one-time expenditures.
- Finance will then make the changes to individual departments and provide the BOS with summary sheets for all departments to use in selecting which departments will come to a work session and present.
- List of Outside Agencies – determine which agencies you would like to present, possibly at the next work session.

FY2024 Proposed Budget Topics – Upcoming Scheduled Work Sessions

Work Session #2 TBD

- Outside Agencies
- Selected Department Presentations

Work Session #3 TBD

- Continued Presentations as Needed
- Preliminary Expenditures
- Preliminary Revenue Discussion

Work Session #4 TBD

- Discussion of expenditures and revenues
- Discussion of tax rates and equalization



Board Direction – Next Steps