



BOARD OF SUPERVISORS

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Deputy Clerk

LINDA K. STATON
Director of Finance and
Human Resources

**RESOLUTION R2024-45
FISCAL YEAR 2024-2025
APPROPRIATION OF FUNDS**

WHEREAS, the applicable provisions of Chapter 25, Budgets, Audits and Reports of Title 15.2 of the Code of Virginia, 1950 require the appropriation of budgeted funds prior to the availability of funds to be paid out or become available to be paid out for any contemplated expenditure; and

WHEREAS, the Nelson County Board of Supervisors has heretofore approved the Fiscal Year 2024-2025 Budget (July 1, 2024 to June 30, 2025) for the local government of Nelson County and its component units; and

WHEREAS, the Board of Supervisors now proposes to appropriate the funds established in the Fiscal Year 2024-2025 Budget;

NOW, THEREFORE, BE IT RESOLVED by the Nelson County Board of Supervisors that the Fiscal Year 2024-2025 Budget be hereby appropriated on an annual basis by fund category, as follows:

<u>Fund</u>	<u>Revenue(s)</u> <u>(All Sources)</u>	<u>Expenditure(s)</u> <u>(All Departments)</u>
General	\$49,530,187.00	\$49,530,187.00
VPA (DSS)	\$ 2,111,235.00	\$ 2,111,235.00
Debt Service	\$ 6,562,696.00	\$ 6,562,696.00
Capital	\$ 4,832,372.00	\$ 4,832,372.00
School	\$33,765,576.00	\$33,765,576.00
Textbook	\$ 729,537.00	\$ 729,537.00
Cafeteria	\$ 240,491.00	\$ 240,491.00
Piney River Water/Sewer	\$ 539,908.00	\$ 539,908.00
Broadband	\$ 276,138.00	\$ 276,138.00
	\$98,588,140.00	\$98,588,140.00

BE IT FURTHER RESOLVED by the Board of Supervisors that:

1. The General Fund appropriation includes \$128,138 in COVID-19 Stimulus Funds and the transfers of: \$2,111,235.00 (4-100-093100-9201) to the VPA Fund (DSS) (3-150-004105-0001); 3,325,284.00 (4-100-093100-9204) to the Debt Service Fund (3-108-004105-0100), \$19,154,772 (4-100-093100-9202/Nursing \$164,935, 4-100-093100-9203/Operations \$18,989,837, 4-100-093100-9205/Buses \$0, 4-100-093100-9206/Capital \$0) to the School Fund (3-205-004105-0001); \$0 (4-100-093100-9114) to the Broadband Fund (3-114-004105-0100); \$100,000 (4-100-93100-9101) to the Reassessment Fund (3-101-004105-0001); and \$350,000 (4-100-093100-9207) to the Piney River Water & Sewer Fund (3-501-004105-0001).

2. The amounts transferred from the General Fund to the VPA Fund (DSS), Debt Service Fund, School Fund, Piney River Water & Sewer Fund, and Broadband Fund are also included in the total appropriation for each of these funds.
3. The School Fund includes \$504,993 in Federal COVID-19 Stimulus Funding and \$1,400,000 in State School Construction Assistance Program (SCAP) Grant carryover funding.
4. The Textbook Fund appropriation includes the allocation of \$229,001 from the School Fund.
5. The Debt Service Fund includes \$2,028,105 in current debt service and \$4,534,591 in debt service reserve.
6. The appropriation of funds to the School Fund, Textbook Fund, Cafeteria Fund, and VPA Fund (DSS) shall be in total and not categorically.
7. The appropriation and use of funds within the General, Debt Service, Capital, Piney River Water & Sewer, and Broadband funds shall adhere to the amounts prescribed by the Board of Supervisors for each department therein unless otherwise authorized by the Board of Supervisors.

Adopted: June 11, 2024

Attest: , Clerk
Nelson County Board of Supervisors