

Issue Analysis Form



Date: June 12, 2018
Item: Appropriation of FY2018-2019 Budget
Lead Department(s): County Finance
Contact Person(s): Betsy Drewry

Description and Current Status

The Prince George County Board of Supervisors adopted the FY2018-19 Budget and Capital Improvement Plan on May 8, 2018. The Board adopts a resolution annually to appropriate and authorize spending by fund.

Board Action Requested:

Approve attached resolution authorizing appropriation of and spending in the FY2018-2019 Budget beginning July 1, 2018 and through June 30, 2019.

FY2019 Budget Highlights are shown below.

The **Total Adopted** budget is \$116,080,356, \$2,062,121 more than the FY17/18 adopted budget.

- There were no taxes increased in the adoption of the FY18/19 budget.

The **General Fund** budget is \$55,318,519, \$1,763,168, 3.3% greater than the FY17/18 adopted budget.

- Implementing Phase I of a salary study to improve Sworn Police Officer pay - \$293,141
- Provided pay increase to all other full-time, part-time regular and part-time salaried County employees - \$245,326

***Pay Raise for Non-Sworn Officers:¶**

\$1,000 for employees with salary < \$50,000¶
2% for employees with salary \$50,000 -- \$100,000¶
\$2,000 for employees with salary > \$100,000¶

- Converted part-time Office Associate to full-time in Community Development & Code Compliance
- Increased hours for part-time County Attorney and pay for 2 employees in the office of the Commonwealth Attorney
- Health Insurance – 12.7% Increase – all County/employer paid

- Vehicle, equipment and information technology project spending of nearly \$182,000
 - 2 Non-Pursuit Police Vehicles - \$47,200
 - Social Services Vehicle - \$20,840
 - Scott Park Fencing - \$21,715
 - IT Projects & Equipment - \$97,026
- New contribution to FOLAR - \$9,500

The adopted **School System** operating budget is \$61,341,178 with a local transfer in the amount of \$16,800,295 [\$16,652,234 for operations; \$148,061 for textbook fund], \$550,046 more than the FY17/18 budgeted transfer. \$254,000 of the transfer is a one-time transfer above the revenue sharing MOU calculation, and was made from fund balance / FY '17 school carryover. This additional \$254,000 transfer was requested and made to assist in lowering the health insurance premiums for school employees. The School System Federal Programs, Textbook, and School Nutrition budgets are \$2,354,968; \$619,243; and \$2,959,874 respectively. The School System's total budget of \$67,725,263 grew by \$852,216, 1.28% overall.

The **Utilities** budget is \$8,278,606, \$728,648 more than the FY17/18 adopted budget. This increase is attributable to planned capital project spending. The Board of Supervisors approved Utility Fee increases for FY2019 to realign utility revenues to cover annual operating and capital expenses (5 percent increase in water fees; 7.5 percent increase in sewer fees). The Utility fund is not projected to use fund balance in FY '19.

There is one small planned use of General Fund Balance in the adopted FY18/19 budget of \$254,000. The School Board made a request late in the budget process for an additional \$254,000 to provide assistance in lowering the portion of health insurance premiums paid by school employees. No recurring county revenue stream was identified to provide this additional funding. The Board of Supervisors agreed to allow the School Board to carry over a portion of its unexpended FY2017 funds for this purpose for FY '19 only (one-time). These unexpended funds annually revert to fund balance. The board is committed to eliminating dependence on Fund Balance for operations.

The capital projects appropriated as part of the adopted budget include a transfer of \$75,010 for Fire/EMS Apparatus to meet the board's commitment of \$0.02 of Real Estate Taxes for Fire/EMS apparatus purchases. Other capital project spending and purchases will be made through borrowing / debt service.

- Does this require IDA action?** Yes No
- Does this require BZA action?** Yes No
- Does This require Planning Commission Action?** Yes No
- Does this require Board of Supervisors action?** Yes No
- Does this require a public hearing?** Yes No
- If so, before what date?** Yes No

Fiscal Impact Statement

Authorizes expenditure of adopted FY2018-2019 budget beginning July 1, 2018 and through June 30, 2019.

County Impact

Notes

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Prince George County Administration Building, 6602 Courts Drive, Prince George, Virginia this 12th day of June, 2018:

Present:

Alan R. Carmichael, Chairman
Donald Hunter, Vice Chairman
Floyd M. Brown, Jr.
Marlene J. Waymack
T. J. Webb

Vote:

A-8

On motion of _____ seconded by _____, which carried a vote of _____ the following resolution was adopted:

RESOLUTION; APPROPRIATION OF FUNDS FOR FISCAL YEAR 2018-2019 FOR PRINCE GEORGE COUNTY.

BE IT RESOLVED by the Board of Supervisors of the County of Prince George this 12th day of June, 2018 that the Budget for Prince George County in the sum of \$116,080,356, for Fiscal Year 2018-2019 be and is hereby approved as set forth below; and that such sums be and are hereby appropriated to the funds indicated, which monies are to be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

ESTIMATED REVENUE

<u>Fund</u>	<u>Source/Fund Description</u>	<u>Amount</u>
100	General Property Taxes	\$ 34,866,000
	Other Local Taxes	6,677,812
	Permits, Privilege Fees & Licenses	406,350
	Fines & Forfeitures & Uses of Money & Property	602,300
	Charges for Services	1,055,500
	Miscellaneous & Recovered Costs	194,758
	State, Federal and Other Sources	11,515,799
	TOTAL GENERAL FUND	<u>\$ 55,318,519</u>
217	Community Corrections	\$ 1,003,086
218	Adult Education	915,129
213	Tourism	405,000

215	Economic Development	1,376,112
220	Storm Water	442,000
227	LOSAP	175,500
311	Capital Projects	475,010
401	Debt Service	8,049,557
500	School Operating	61,341,178
510	Federal Programs (formerly Title I)	2,354,968
520	School Textbooks	619,243
540	School Cafeteria	2,959,874
600	Utilities Operating	6,094,000
610	Utilities Replacement Reserves	168,000
620	Utilities Capital	2,016,606
960	Special Social Services	15,000
	Total Non-General Fund Revenues	\$ 88,410,263
	Less: interfund transfers	(27,648,426)
TOTAL BUDGETED REVENUE - ALL FUNDS FY2018-2019		\$ 116,080,356

APPROPRIATIONS

<u>Fund</u>	<u>Department</u>	<u>Title</u>	<u>Amount</u>
100	0100	Board of Supervisors	\$ 121,710
	0101	County Administration	379,549
	0102	County Attorney	348,863
	0103	Human Resources	339,549
	0200	Commissioner of the Revenue	474,619
	0201	Treasurer	582,968
	0202	Clerk of Circuit Court	578,953
	0203	Sheriff	1,081,848
	0204	Commonwealth's Attorney	594,691
	0300	Community Development, Code Compliance	1,202,192
	0401	Assessor	499,873
	0402	Finance	760,655
	0403	Information Technology	553,558
	0405	County-Wide Information Technology	367,556
	0502	County Garage	438,391
	0503	Refuse Disposal	55,895
	0504	General Properties	2,177,027
	0505	Parks & Recreation	993,993
	0506	County Engineering	3,000
	0601	Police Department	5,637,003
	0602	Grants/Law Enforcement	-
	0603	Emergency Communications Center	1,349,962
	0604	Prince George Fire Department	57,520
	0605	Disputanta Fire Department	44,215
	0606	Carson Fire Department	72,547
	0607	Burrowsville Fire Department	34,688

0608	Jefferson Park Fire Department	55,974
0617	Route 10 / Merchant's Hope Fire Department	16,760
0609	Prince George Emergency Crew	13,535
0610	Fire and EMS	2,863,624
0611	Animal Control	455,989
0612	Emergency Management	58,711
0613	SAFER Grant	-
0614	Fire and EMS Grants	-
0615	SAFER Recruitment Grant	216,224
0616	SAFER Hiring Grant	326,798
0701	Welfare Administration	2,026,047
0702	Public Assistance (incl. SLH)	604,077
0703	CSA/At Risk Youth	15,000
0704	CSA State Reimbursed	1,260,000
0706	Tax Relief for Elderly/ Disabled	190,000
0901	Registrar	278,497
0902	Circuit Court	145,192
0903	General District Court	47,920
0904	Magistrate	475
0906	Victim Witness	115,798
0907	Board and Care of Prisoners	1,612,131
0908	Court Services	2,100
0909	Juvenile Services VJCCCA	83,013
0910	Local Health Department	222,377
0911	Dist.19 MHMR Services Board	107,342
0912	Contributions to Colleges	16,459
0913	Regional Library	598,146
0914	Soil & Water Conservation	20,000
0915	Resource Cons. & Develop. Council	3,000
0916	Cooperative Extension Office	83,933
0917	Other Functions	268,024
0918	Farmer's Market	10,959
	Contingencies	157,230
	Transfer to Schools-Operating	16,800,295
	Transfer to LOSAP Fund	135,000
	Transfer to Countywide Debt Service	7,223,095
	Transfer to Economic Development	376,112
	Transfer to Community Corrections	82,846
	Transfer to Capital Projects Fund	75,010
	TOTAL GENERAL FUND	\$ 55,318,519
	Less: Transfers to Other Funds	(24,692,358)
	Total General Government, less transfer	\$ 30,626,161
217	Community Corrections	\$ 1,003,086
218	Adult Education	915,129

213	Tourism	405,000
215	Economic Development	1,376,112
212	Stormwater	442,000
227	LOSAP	175,500
311	Capital Projects	475,010
401	Debt Service	8,049,557
500	School Operating	61,341,178
510	Federal Programs (formerly Title 1)	2,354,968
520	School Textbooks	619,243
540	School Cafeteria	2,959,874
600-630	Utilities - Water and Sewer	8,278,606
960	Special Social Services	15,000
	TOTAL NON-GENERAL FUND	\$ 88,410,263
	TOTAL ALL FUNDS	\$ 143,728,782
	Less: Interfund Transfers	(27,648,426)
	TOTAL BUDGETD EXPENDITURES ALL FUNDS FY2018-2019	\$ 116,080,356

BE IT FURTHER RESOLVED that for the fiscal year beginning on the first day of July 2018, and ending on the thirtieth day of June 2019, the following shall be adopted:

The Treasurer of the County of Prince George be and is hereby authorized to transfer from FUND 100 – General OPERATING as funds become available.

The County Administrator may increase appropriations for non-budgeted revenue items not to exceed \$5,000 per occurrence.

Appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project or until the Board of Supervisors, by appropriate ordinance or resolution, changes or eliminates the appropriation. This section applies appropriations in the FY2018-2019 budget as adopted or amended by the Board of Supervisors.

A Copy Teste:

Percy C. Ashcraft
County Administrator