

Issue Analysis Form



Date: September 11, 2018
Item: Re-Appropriation – Grants & Donations & Capital Balances
Lead Department(s): County Finance
Contact Person(s): Betsy Drewry

Description and Current Status

With the end of fiscal year 2017-2018 and the beginning of fiscal year 2018-2019, there are several funds in the County Budget that need to be re-appropriated from FY2017-2018 to FY2018-2019 to insure proper accounting and meet statutory requirements. These amounts are associated with state and federal grants, donations, designated funds, and capital projects. The carry forwards are for the General, Asset Forfeiture, Stormwater and Utility Capital Funds.

A summary of FY2018 grant, donation and capital funds is attached (**ATTACHMENT A**). The listing provides the category, account code, account description and balance on June 30, 2018. Additionally, this attachment summarizes the amounts to be re-appropriated by fund as follows:

Total of amounts carried forward by fund are:

0100	General Fund	\$ 224,549.21
0211	Asset Forfeiture Fund	\$ 81,001.59
0220	Stormwater Fund	\$1,618,207.30
0620	Utility Capital Fund	\$ 153,611.90
	Grand Total	\$2,077,370.00

Board Action Requested:

Approve re-appropriation of Fund Balance to FY2018-19 for grant, donation, and capital balances at June 30, 2018. The total re-appropriation is \$2,077,370.00. The General Fund portion is \$224,549.21.

A draft resolution for budget amendment / appropriation is attached for Board consideration.

Government Path

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

Appropriation of fund balance totaling \$2,077,370.00

General Fund Portion is \$224,549.21.

County Impact

Action makes available from fund balance resources to roll forward balances of grants, donations and capital projects on June 30, 2018.

Notes

Summary of Unexpended FY 2017-18 Grants, Donations and Capital Balances
to carryforward to FY 2018-19

1. **Law Enforcement Grants** – The County maintains law enforcement related grants and donations in department 0602. Unexpended balances are carried forward annually in accordance with the provisions of the grant or the intended purposes of specific donations.

LAW ENFORCEMENT GRANTS & DONATIONS		FY2018
Account Code	Description	Amount
0100-03-100-0602-00000-000-000-000-41709 -	DMV SAFETY GRANT - SELECTIVE ENFORCEMENT WAGES	22,625.99
0100-03-100-0602-00000-000-000-000-43894 -	DRUG ENFORCEMENT K9	1,335.94
0100-03-100-0602-00000-000-000-000-45790	DONATIONS - FIRST RESPONDER FUNDS	1,991.32
0100-03-100-0602-00000-000-000-000-46013	POLICE DEPT DONATIONS - EDUC / RECREATION SUPPLIES	1,200.32
0100-03-100-0602-00000-000-000-000-46026	CHILD SAFETY SEAT PROGRAM	26.80
0100-03-100-0602-00000-000-000-000-46029	ANIMAL SHELTER DONATIONS	18,264.76
0100-03-100-0602-00000-000-000-000-46076	POLICE GRANT BRICK PAVER PROJECT	70.00
0100-03-100-0602-00000-000-000-000-48101	HARRISON FOUNDATION MACHINERY EQUIP	8,500.00
	SUB TOTAL LAW ENFORCEMENT GRANTS / DONATIONS	54,015.13
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	54,015.13

2. **Law Library** - A law library fee is collected on every civil action in the Prince George County Courts. This fee is earmarked for the maintenance of the Law Library located in the Courthouse. The following would appropriate the balance of the law library fees as of June 30, 2018.

LAW LIBRARY		Amount
Account Code	Description	Amount
0100-02-010-0905-00000-000-000-000-46012	LAW LIBRARY BOOKS & SUBSCRIPTIONS	14,848.28
	SUB TOTAL LAW LIBRARY BOOKS & SUBSCRIPTIONS	14,848.28
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	14,848.28

ATTACHMENT A - CONTINUED

3. **Fire Programs Funds** – The Fire Programs Funds are provided by the state of Virginia and are designated to be spent specifically on training, fire education programs, local fire service training facilities, personal fire protective equipment, fire vehicles including apparatus and firefighting equipment and supplies and other items as included per the fire programs funds requirements set by the state. The funds remaining in each companies accounts at June 30, 2018 are as follows:

FIRE PROGRAM FUNDS		
Account Code	Description	Amount
0100-03-200-0604-00000-000-000-000-48248	FIRE PROGRAM FUNDS - COMPANY 1 (PG)	38,651.73
0100-03-200-0604-00000-000-000-000-48251	FIRE PROGRAM FUNDS - COMPANY 1 (PG)	6,680.21
0100-03-200-0605-00000-000-000-000-48248	FIRE PROGRAM FUNDS - DISPUTANTA VFD	19,010.98
0100-03-200-0605-00000-000-000-000-48251	FIRE PROGRAM FUNDS - DISPUTANTA VFD	21,426.69
0100-03-200-0606-00000-000-000-000-48248	FIRE PROGRAM FUNDS - CARSON VFD	5,679.24
0100-03-200-0606-00000-000-000-000-48251	FIRE PROGRAM FUNDS - CARSON VFD	-
0100-03-200-0607-00000-000-000-000-48248	FIRE PROGRAM FUNDS - BURROWSVILLE VFD	26,242.40
0100-03-200-0607-00000-000-000-000-48251	FIRE PROGRAM FUNDS - BURROWSVILLE VFD	6,680.19
0100-03-200-0608-00000-000-000-000-48248	FIRE PROGRAM FUNDS - JEFFERSON PARK VFD	-
0100-03-200-0608-00000-000-000-000-48251	FIRE PROGRAM FUNDS - JEFFERSON PARK VFD	14,803.59
0100-03-200-0614-00000-000-000-000-48248	FIRE PROGRAM FUNDS - FIRE/EMS	-
	SUB TOTAL FIRE PROGRAM FUNDS	139,175.03
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	139,175.03

4. **Fire and EMS Grants and Donations** – The Fire and EMS Department receives many grants from state and local agencies. These grants are for specific purposes and must be carried forward each year. For FY2018 the amount of the remaining funds is \$16,475.28.

FIRE & EMS GRANTS AND DONATIONS		
Account Code	Description	Amount
0100-03-200-0614-00000-000-000-000-45641	FOUR FOR LIFE (L)	13,304.74
0100-03-200-0614-00000-000-000-000-46038	LEPC DONATIONS	600.98
0100-03-200-0614-00000-000-000-000-46081	PG FIRE MUSEUM FUND (COOKBOOKS)	(52.30)
0100-03-200-0614-00000-000-000-000-46082	GUNS N HOSES	2,621.86
	SUB TOTAL FIRE / EMS GRANTS & DONATIONS	16,475.28
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	16,475.28

5. **Farmer’s Market Donations** – Sports Backers Grant/Donation – Richmond Metro Sports Backers made a \$400 donation for Farmer’s Market Fitness initiatives. The remaining donation balance at June 30, 2018 was \$35.49.

FARMER'S MARKET DONATIONS		
Account Code	Description	Amount
0100-09-401-0918-00000-000-000-000-46042	SPORTS BACKERS DONATION	35.49
	SUB TOTAL FARMER'S MARKET DONATIONS	35.49
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	35.49

GRAND TOTAL GENERAL FUND	\$224,549.21
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The total General Fund Balance \$224,549.21 is to be re-appropriated.

ATTACHMENT A - CONTINUED

6. *Asset Forfeiture Funds* - The County participates in the State and Federal Equitable Sharing program. Each year as assets are seized, the County receives proceeds from the items to be used for public safety expenses. As the funds are not allowed to supplant the existing operating budgets, they are held in a separate Asset Forfeiture Fund and accounted for separate from the general operating budget. The remaining balances in the asset forfeiture accounts as of June 30, 2018 total \$81,001.59. This balance needs to be appropriated for use in FY2019.

ASSET FORFEITURE

Account Code	Description	Amount
0211-02-020-0204-00000-000-000-000-46028	COMM ATTY STATE ASSET FORFEITURE	30,768.45
0211-02-020-0204-00000-000-000-000-46072	COMM ATTY LOCAL ASSET FORFEITURE	2,147.48
0211-02-020-0204-00000-000-000-000-46073	COMM ATTY FEDERAL ASSET FORFEITURE	94.51
0211-03-100-0601-00000-000-000-000-46028	POLICE DEPT STATE ASSET FORFEITURE	44,443.04
0211-03-100-0601-00000-000-000-000-46072	POLICE DEPT LOCAL ASSET FORFEITURE	3,091.97
0211-03-100-0601-00000-000-000-000-46073	POLICE DEPT FEDERAL ASSET FORFEITURE	456.14
	SUB TOTAL ASSET FORFEITURE	81,001.59
0211-00-000-0000-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	81,001.59

7. *Storm Water Capital Funds* – The remaining balance of capital funds from FY2015 debt issuance (Stormwater bond proceeds Series 2014D) is \$1,618,207.30 at June 30, 2018. This balance needs to be appropriated for use in FY2019.

STORM WATER FUND - CAPITAL PROCEEDS

Account Code	Description	Amount
0220-04-104-2121-00000-000-000-000-41100 -	STORMWATER SALARIES	40,000.00
0220-04-104-2121-00000-000-000-000-42100 -	STORMWATER FICA	3,060.00
0220-04-104-2121-00000-000-000-000-48130	STORMWATER IMPR TO SITES	60,000.00
0220-04-104-2122-00000-000-000-000-43101	BIRCHETT ESTATES PROF SERVICES	27,800.00
0220-04-104-2122-00000-000-000-000-48160	BIRCHETT ESTATES STREAM RESTORATION	797,952.10
0220-04-104-2124-00000-000-000-000-43101	CEDAR CREEK REACH 2 PROF SERVICES	23,300.00
0220-04-104-2124-00000-000-000-000-48160	CEDAR CREEK REACH 2 STREAM RESTORAT	192,348.73
0220-04-104-2125-00000-000-000-000-43101	CEDAR CREEK REACH 5 PROF SERVICES	26,600.00
0220-04-104-2125-00000-000-000-000-48160	CEDAR CREEK REACH 5 STREAM RESTORAT	447,146.47
	SUB TOTAL UNUSED STORMWATER DEBT PROCEEDS	1,618,207.30
0220-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	1,618,207.30
	**TOTAL STORM WATER DEBT PROCEEDS CARRY FORWARD	

ATTACHMENT A - CONTINUED

8. *Utility Fund Capital Funds* – The remaining balance of capital funds from FY2016 debt issuance (Utilities bond proceeds) is \$3,611.90 at June 30, 2018. Additionally, the Love’s contribution toward the Food Lion Water System upgrade project of \$150,000 needs to be transferred to the Capital Fund – Food Lion Water System Improvement Project. These balances need to be appropriated for use in the upcoming fiscal year. [The \$150,000 will also necessitate a cash transfer from the Utility Fund to the CIP Fund]

UTILITY FUND - CAPITAL PROCEEDS		
Account Code	Description	Amount
0620-04-104-7014-00000-000-000-000-48201	MACH & EQUIPMENT (BOND PROCEEDS)	1,467.60
0620-04-104-7014-00000-000-000-000-48402	SEWER PUMP STATION IMPROVEMENTS (BOND PROCEEDS)	2,144.30
0311-04-104-3180-00000-000-000-000-48406	CAPITAL IMPROVEMENT FUND - FOOD LION WATER SYSTEM IMPROVEMENTS	150,000.00
	SUB TOTAL UNUSED UTILITY DEBT PROCEEDS	153,611.90
0620-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	153,611.90
	**TOTAL - UTILITY DEBT PROCEEDS & LOVE'S CONTRIBUTION CARRY FORWARD	

**Net of Purchase Orders Forward approved previously

Total of amounts carried forward by fund are:

0100	General Fund	\$ 224,549.21
0211	Asset Forfeiture Fund	\$ 81,001.59
0220	Stormwater Fund	\$1,618,207.30
0620	Utility Capital Fund	\$ 153,611.90
	Grand Total	\$2,077,370.00

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, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 11th day of September, 2018:

Present:

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

Vote:

C-2

On motion of _____, seconded by _____, which carried unanimously, the following Resolution was adopted:

RESOLUTION; APPROPRIATION OF UNEXPENDED FY2017-18 BUDGETS TO FY2018-19 (\$2,077,370.00 GRANTS, DONATIONS AND CAPITAL FUNDS)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 11th day of September, 2018, does hereby authorize the following increase of funds within the 2018-2019 Budget, such line items increased as follows, which monies to be expended in accordance with purposes authorized and approved by the Board of Supervisors of the County of Prince George:

See page 2

<u>FUND/ORGANIZATION</u>		<u>AMOUNT</u>
Account Code	Description	Amount
0100-03-100-0602-00000-000-000-000-41709 -	DMV SAFETY GRANT - SELECTIVE ENFORCEMENT WAGES	22,625.99
0100-03-100-0602-00000-000-000-000-43894 -	DRUG ENFORCEMENT K9	1,335.94
0100-03-100-0602-00000-000-000-000-45790	DONATIONS - FIRST RESPONDER FUNDS	1,991.32
0100-03-100-0602-00000-000-000-000-46013	POLICE DEPT DONATIONS - EDUC / RECREATION SUPPLIES	1,200.32
0100-03-100-0602-00000-000-000-000-46026	CHILD SAFETY SEAT PROGRAM	26.80
0100-03-100-0602-00000-000-000-000-46029	ANIMAL SHELTER DONATIONS	18,264.76
0100-03-100-0602-00000-000-000-000-46076	POLICE GRANT BRICK PAVER PROJECT	70.00
0100-03-100-0602-00000-000-000-000-48101	HARRISON FOUNDATION MACHINERY EQUIP	8,500.00
0100-02-010-0905-00000-000-000-000-46012	LAW LIBRARY BOOKS & SUBSCRIPTIONS	14,848.28
0100-03-200-0604-00000-000-000-000-48248	FIRE PROGRAM FUNDS - COMPANY 1 (PG)	38,651.73
0100-03-200-0604-00000-000-000-000-48251	FIRE PROGRAM FUNDS - COMPANY 1 (PG)	6,680.21
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0100-03-200-0605-00000-000-000-000-48251	FIRE PROGRAM FUNDS - DISPUTANTA VFD	21,426.69
0100-03-200-0606-00000-000-000-000-48248	FIRE PROGRAM FUNDS - CARSON VFD	5,679.24
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0100-03-200-0607-00000-000-000-000-48251	FIRE PROGRAM FUNDS - BURROWSVILLE VFD	6,680.19
0100-03-200-0608-00000-000-000-000-48251	FIRE PROGRAM FUNDS - JEFFERSON PARK VFD	14,803.59
0100-03-200-0614-00000-000-000-000-45641	FOUR FOR LIFE (L)	13,304.74
0100-03-200-0614-00000-000-000-000-46038	LEPC DONATIONS	600.98
0100-03-200-0614-00000-000-000-000-46081	PG FIRE MUSEUM FUND (COOKBOOKS)	(52.30)
0100-03-200-0614-00000-000-000-000-46082	GUNS N HOSES	2,621.86
0100-09-401-0918-00000-000-000-000-46042	SPORTS BACKERS DONATION	35.49
0211-02-020-0204-00000-000-000-000-46028	COMM ATTY STATE ASSET FORFEITURE	30,768.45
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0211-03-100-0601-00000-000-000-000-46073	POLICE DEPT FEDERAL ASSET FORFEITURE	456.14
0220-04-104-2121-00000-000-000-000-41100 -	STORMWATER SALARIES	40,000.00
0220-04-104-2121-00000-000-000-000-42100 -	STORMWATER FICA	3,060.00
0220-04-104-2121-00000-000-000-000-48130	STORMWATER IMPR TO SITES	60,000.00
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0220-04-104-2125-00000-000-000-000-48160	CEDAR CREEK REACH 5 STREAM RESTORAT	447,146.47
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0311-04-104-3180-00000-000-000-000-48406	CAPITAL IMPROVEMENT FUND - FOOD LION WATER SYSTEM IMPROVEMENTS	150,000.00
	TOTAL EXPENDITURES**	2,077,370.00
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE GENERAL FUND	224,549.21
0211-00-000-0000-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE ASSET FORFEITURE FUND	81,001.59
0220-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE STORMWATER FUND	1,618,207.30
0620-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE UTILITY CAPITAL FUND	153,611.90
	TOTAL REVENUES**	2,077,370.00

***NET OF PURCHASE ORDERS FORWARD ALREADY APPROPRIATED

A Copy Teste:

Percy C. Ashcraft
County Administrator