

Issue Analysis Form



Date: June 11, 2019
Item: Appropriation of FY2019-2020 Budget
Lead Department(s): County Finance
Contact Person(s): Betsy Drewry

Description and Current Status

The Prince George County Board of Supervisors adopted the FY2019-20 Budget and Capital Improvement Plan on May 14, 2019. 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 FY2019-2020 Budget beginning July 1, 2019 and through June 30, 2020.

The **Total Adopted** budget is \$123,068,958, \$6,988,601, 6% more than the FY18/19 adopted budget.

- There were no taxes increased in the adoption of the FY19/20 budget.
- There was an approved increase in Medical Transport & mileage rates for FY19/20.

The **General Fund** budget is \$57,761,488, \$2,442,969, 4.4% greater than the FY18/19 adopted budget.

ATTACHMENT A provides highlights of the adopted FY2020 budget.

- | | | |
|--|---|--|
| Does this require IDA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require BZA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does This require Planning Commission Action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require Board of Supervisors action? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does this require a public hearing? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| If so, before what date? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Fiscal Impact Statement

Authorizes expenditure of adopted FY2019-2020 budget beginning July 1, 2019 and through June 30, 2020.

County Impact

Notes

BUDGET-IN-BRIEF

Budget Highlights

The **Total Adopted** budget is \$123,068,958, \$6,988,601, 6% more than the FY18/19 adopted budget.

- There were no taxes increased in the adoption of the FY19/20 budget.
- There was an approved increase in Medical Transport and mileage rate for FY 19/20.

The **General Fund** budget is \$57,761,488, \$2,442,969, 4.4% greater than the FY18/19 adopted budget.

- Large increase of \$676,886 (50%) in projected contributions to Riverside Regional Jail due to increased census and an increase in the required per diem (\$40 to \$43 per day)
- Large increase of \$690,000 (54.8%) in Comprehensive Services Act (CSA) spending for educational placements
- Provided pay increase to all County employees, moving paid Fire/EMS staff to a separate pay plan (similar to sworn police officers) and implementing 25% of Phase II of salary study to begin addressing pay compression - \$399,869
- Increasing pay range for Communications Officers (310 to 312) - \$42,670
- Adding 1 new Administrative Support Specialist for Social Services (funded with State revenue increase) and 2 new Fire Lieutenants (funded with increase in Medical Transport and Mileage rates)
- Health Insurance – 9.35% Increase – all County/employer paid
- Expanding Career Development to five new County departments (Parks & Recreation; Information Technology; Finance; General Services; Community Corrections)
- Implementing state mandated increase for Registrar and Electoral Board
- Reclassifications of two County employees
- Expansion of Volunteer Sickness and Disability Insurance to cover impacted volunteers until the age of 70 and an increased Length of Service Act Plan (LOSAP) contribution
- Vehicle, equipment and information technology project spending of nearly \$161,000
 - Social Services Vehicle - \$20,996
 - Parks & Recreation Equipment - \$20,115
 - Filing System for Circuit Court - \$10,000
 - IT Projects & Equipment - \$109,650
- Continued funding of building maintenance budget of \$300,000

The adopted **School System** operating budget is \$64,678,314 with a local transfer in the amount of \$16,687,651 [\$16,540,148 for operations; \$147,503 for textbook fund] calculated in accordance with the modified Memorandum of Understanding (MOU). The School System Federal Programs, Textbook, and School Nutrition budgets are \$2,364,080; \$1,266,908; and \$3,167,952 respectively. The School System's total budget of \$71,477,254 grew by \$4,201,991, 6.25% overall. The School System plans to use \$650,000 in fund balance from the Textbook fund.

The **Utilities** budget is \$8,538,263, \$259,657 more than the FY18/19 adopted budget. This increase is attributable to planned capital project spending. There were no Utility Fee increases included for FY2020 and there is a projected use of Utilities fund balance of \$115,871 for FY2020.

There is no planned use of General Fund Balance in the adopted FY19/20 budget. The board is committed to eliminating dependence on Fund Balance for operations.

The capital projects to be made through borrowing / debt service included in the adopted budget are:

- Law Enforcement replacement vehicles \$400,000 (Tax Supported)
- Fire/EMS Apparatus - \$0.02 RE Tax Carveout
 - Fall 2019 borrowing for approximately \$2,250,000
 - Transfer to Fire/EMS Apparatus CIP of \$162,537 to satisfy the \$0.02 Real Estate Tax requirement for FY 19/20
- Stormwater Projects of approximately \$2,100,000 (Stormwater Fees)

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 11th day of June, 2019:

Present:

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

Vote:

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

RESOLUTION; APPROPRIATION OF FUNDS FOR FISCAL YEAR 2019-2020 FOR PRINCE
GEORGE COUNTY.

BE IT RESOLVED by the Board of Supervisors of the County of Prince George this 11th day of June, 2019 that the Budget for Prince George County in the sum of \$123,068,958, for Fiscal Year 2019-2020 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	\$ 35,934,500
	Other Local Taxes	6,988,013
	Permits, Privilege Fees & Licenses	451,150
	Fines & Forfeitures & Uses of Money & Property	725,463
	Charges for Services	1,249,824
	Miscellaneous & Recovered Costs	227,909
	State, Federal and Other Sources	12,184,629
	TOTAL GENERAL FUND	\$ 57,761,488
217	Community Corrections	\$ 1,054,417
218	Adult Education	979,187
213	Tourism	440,000

215	Economic Development	1,125,000
220	Storm Water	465,000
227	LOSAP	181,500
311	Capital Projects	562,537
401	Debt Service	7,987,412
500	School Operating	64,678,314
510	Federal Programs (formerly Title I)	2,364,080
520	School Textbooks	1,266,908
540	School Cafeteria	3,167,952
600	Utilities Operating	6,373,371
610	Utilities Replacement Reserves	258,000
620	Utilities Capital	1,906,892
960	Special Social Services	15,000
	TOTAL NON-GENERAL FUND REVENUES	\$ 92,825,570
	Less: interfund transfers	(27,518,100)
	TOTAL BUDGETED REVENUE - ALL FUNDS FY2019-2020	<u>\$ 123,068,958</u>

APPROPRIATIONS

<u>Fund</u>	<u>Department</u>	<u>Title</u>	<u>Amount</u>
100	0100	Board of Supervisors	\$ 220,134
	0101	County Administration	298,835
	0102	County Attorney	338,596
	0103	Human Resources	321,845
	0200	Commissioner of the Revenue	495,456
	0201	Treasurer	585,424
	0202	Clerk of Circuit Court	600,817
	0203	Sheriff	1,128,710
	0204	Commonwealth's Attorney	618,652
	0300	Community Development, Code Compliance	938,464
	0301	Planning	315,068
	0401	Assessor	547,127
	0402	Finance	816,855
	0403	Information Technology	583,096
	0405	County-Wide Information Technology	377,000
	0502	County Garage	435,411
	0503	Refuse Disposal	55,895
	0504	General Properties	2,255,280
	0505	Parks & Recreation	1,027,343
	0506	County Engineering	3,000
	0601	Police Department	5,931,737
	0602	Grants/Law Enforcement	-
	0603	Emergency Communications Center	1,429,684
	0604	Prince George Fire Department	63,100
	0605	Disputanta Fire Department	47,871
	0606	Carson Fire Department	79,076

0607	Burrowsville Fire Department	37,921
0608	Jefferson Park Fire Department	57,186
0617	Route 10 / Merchant's Hope Fire Department	17,694
0609	Prince George Emergency Crew	13,604
0610	Fire and EMS	3,414,121
0611	Animal Control	478,289
0612	Emergency Management	72,977
0613	SAFER Grant	-
0614	Fire and EMS Grants	-
0615	SAFER Recruitment Grant	220,641
0616	SAFER Hiring Grant	347,551
0701	Welfare Administration	2,274,602
0702	Public Assistance (incl. SLH)	644,485
0703	CSA/At Risk Youth	15,000
0704	CSA State Reimbursed	1,950,000
0706	Tax Relief for Elderly/ Disabled	170,000
0901	Registrar	296,818
0902	Circuit Court	150,006
0903	General District Court	47,920
0904	Magistrate	475
0906	Victim Witness	116,712
0907	Board and Care of Prisoners	2,329,585
0908	Court Services	4,000
0909	Juvenile Services VJCCCA	89,428
0910	Local Health Department	222,377
0911	Dist.19 MHMR Services Board	110,562
0912	Contributions to Colleges	16,622
0913	Regional Library	604,127
0914	Soil & Water Conservation	21,000
0915	Resource Cons. & Develop. Council	3,000
0916	Cooperative Extension Office	83,490
0917	Other Functions	97,530
0918	Farmer's Market	11,959
	Contingencies	111,027
	Transfer to Schools-Operating	16,687,651
	Transfer to LOSAP Fund	141,000
	Transfer to Countywide Debt Service	7,160,506
	Transfer to Economic Development	-
	Transfer to Community Corrections	64,608
	Transfer to Capital Projects Fund	162,537
	TOTAL GENERAL FUND	\$ 57,761,488
	Less: Transfers to Other Funds	(24,216,302)
	Total General Government, less transfer	\$ 33,545,186
217	Community Corrections	\$ 1,054,417

218	Adult Education	979,187
213	Tourism	440,000
215	Economic Development	1,125,000
212	Stormwater	465,000
227	LOSAP	181,500
311	Capital Projects	562,537
401	Debt Service	7,987,412
500	School Operating	64,678,314
510	Federal Programs (formerly Title 1)	2,364,080
520	School Textbooks	1,266,908
540	School Cafeteria	3,167,952
600-630	Utilities - Water and Sewer	8,538,263
960	Special Social Services	15,000
	TOTAL NON-GENERAL FUND	\$ 92,825,570
	TOTAL ALL FUNDS	\$ 150,587,058
	Less: Interfund Transfers	(27,518,100)
	TOTAL BUDGETED EXPENDITURES ALL FUNDS FY2019-2020	<u>\$ 123,068,958</u>

BE IT FURTHER RESOLVED that for the fiscal year beginning on the first day of July 2019, and ending on the thirtieth day of June 2020, 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 FY2019-2020 budget as adopted or amended by the Board of Supervisors.

A Copy Teste:

Percy C. Ashcraft
County Administrator