

Issue Analysis Form



Date: September 14, 2021
Item: Re-Appropriation – Grants & Donations
Lead Department(s): County Finance
Contact Person(s): Betsy Drewry

Description and Current Status

With the end of fiscal year 2020-2021 and the beginning of fiscal year 2021-2022, there are several funds in the County Budget that need to be re-appropriated from FY2020-2021 to FY2021-2022 to ensure proper accounting and meet statutory requirements. These amounts are associated with state and federal grants, donations, and designated funds. The carry forwards are for the General and Asset Forfeiture funds.

A summary of FY2021 grant, donation and capital funds is attached (**ATTACHMENT A**). The listing provides the category, account code, account description and balance on June 30, 2021. 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	\$	554,922.15
0211	Asset Forfeiture Fund	\$	58,047.65
	Grand Total	\$	612,969.80

The advance-funded grants and donations will result in an appropriation of fund balance (amounts already received in prior fiscal year). The reimbursement-based grants will result in an increase in projected grant revenues for FY2022 (reimbursement request will be made in FY2022; and grants span more than one fiscal year).

Board Action Requested:

Approve re-appropriation of Fund Balance to FY2021-22 and increase in projected grant revenues for grant and donation balances at June 30, 2021. The total re-appropriation / appropriation is \$612,969.80. The General Fund portion is \$554,922.15.

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

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 increase of \$612,969.80 for FY2022.

General Fund, Fund Balance - \$514,231.30

General Fund Grant Revenues - \$40,690.85

Asset Forfeiture Fund Balance - \$58,047.65

County Impact

Action makes available from fund balance and projected grant revenues resources to roll forward balances of grants and donations proceeds on June 30, 2021.

Notes

COUNTY OF PRINCE GEORGE
 FY2021 TO FY2022 - GRANT, DONATION AND CAPITAL PROCEEDS CARRY FORWARD

ATTACHMENT A

FY2021
 Amount to
 Carry to
 FY2022

Account Code	Description	Amount
LAW ENFORCEMENT GRANTS & DONATIONS		
Account Code	Description	Amount
0100-03-100-0602-00000-000-000-43894 -	DRUG ENFORCEMENT K9	1,404.89
0100-03-100-0602-00000-000-000-45790	DONATIONS - FIRST RESPONDER FUNDS	1,366.49
0100-03-100-0602-00000-000-000-46013	POLICE DEPT DONATIONS - NATIONAL NIGHT OUT [EDUC / RECREATION SUPPLIES]	1,330.77
0100-03-100-0602-00000-000-000-46026	CHILD SAFETY SEAT PROGRAM	26.80
0100-03-100-0602-00000-000-000-46029	ANIMAL SHELTER DONATIONS	27,667.85
0100-03-100-0602-00000-000-000-46076	POLICE GRANT BRICK PAVER PROJECT	310.00
0100-03-100-0602-00000-000-000-46095 -	HB599 POLICE RECRUITMENT & RETENTION	36,310.00
0100-03-100-0602-00000-000-000-48101	HARRISON FOUNDATION MACHINERY EQUIP	12,679.00
0100-03-100-0602-00000-000-000-48210	POLICE GRANT - E-SUMMONS	31,588.18
	SUB TOTAL LAW ENFORCEMENT GRANTS / DONATIONS	112,683.98
0100-40-900-8208-00000-000-000-399999	REVENUE - USE OF FUND BALANCE	112,683.98
LAW LIBRARY		
Account Code	Description	Amount
0100-02-010-0905-00000-000-000-46012	LAW LIBRARY BOOKS & SUBSCRIPTIONS	(3,402.94)
	SUB TOTAL LAW LIBRARY BOOKS & SUBSCRIPTIONS	(3,402.94)
0100-40-900-8208-00000-000-000-399999	REVENUE - USE OF FUND BALANCE	(3,402.94)
FIRE PROGRAM FUNDS		
Account Code	Description	Amount
0100-03-200-0604-00000-000-000-48248	FIRE PROGRAM FUNDS - COMPANY 1 (PG)	26,439.14
0100-03-200-0605-00000-000-000-48248	FIRE PROGRAM FUNDS - DISPUTANTA VFD	74,117.09
0100-03-200-0606-00000-000-000-48248	FIRE PROGRAM FUNDS - CARSON VFD	51,140.30
0100-03-200-0607-00000-000-000-48248	FIRE PROGRAM FUNDS - BURROWSVILLE VFD	62,230.83
0100-03-200-0608-00000-000-000-48248	FIRE PROGRAM FUNDS - JEFFERSON PARK VFD	22,508.23

COUNTY OF PRINCE GEORGE
 FY2021 TO FY2022 - GRANT, DONATION AND CAPITAL PROCEEDS CARRY FORWARD

ATTACHMENT A

Account Code	Description	FY2021 Amount to Carry to FY2022
0100-03-200-0617-00000-000-000-48248	FIRE PROGRAM FUNDS - COMPANY 7 (MOODY ROAD)	55,484.99
	SUB TOTAL FIRE PROGRAM FUNDS	291,920.58
0100-40-900-8208-00000-000-000-3999999	REVENUE - USE OF FUND BALANCE	291,920.58

FIRE & EMS GRANTS AND DONATIONS

Account Code	Description	Amount
0100-03-200-0614-00000-000-000-45642	FOUR FOR LIFE	80,761.70
0100-03-200-0614-00000-000-000-46025	FIRE & EMS DONATIONS	275.00
0100-03-200-0614-00000-000-000-46038	LEPC DONATIONS	422.99
0100-03-200-0614-00000-000-000-46080	HOMETOWN HEROES	2,613.83
0100-03-200-0614-00000-000-000-46081	PG FIRE MUSEUM FUND (COOKBOOKS)	217.70
0100-03-200-0614-00000-000-000-46082	GUNS N HOSES	668.73
	SUB TOTAL FIRE / EMS ADVANCE FUNDED GRANTS & DONATIONS	84,959.95
0100-40-900-8208-00000-000-000-3999999	REVENUE - USE OF FUND BALANCE	84,959.95

FIRE & EMS EMPG SUPPL GRANT 2021

Account Code	Description	Amount
0100-03-500-0614-00000-000-000-48255 -	EMPG SUPPL GRANT 2021 (CARES)	17,714.66
	SUB TOTAL FIRE/EMS EMPG SUPPL GRANT 2021	17,714.66
0100-30-601-8305-00000-000-000-332065	EMPG SUPPL GRANT 2021 (CARES)	17,714.66

SHERIFF COURTHOUSE SECURITY FEE

Account Code	Description	Amount
0100-02-010-0203-00000-000-000-43114	GENERAL SHERIFF - COURT SECURITY FEE	28,069.73
	SUB TOTAL SHERIFF COURT SECURITY FEE	28,069.73
0100-40-900-8208-00000-000-000-3999999	REVENUE - USE OF FUND BALANCE	28,069.73

COUNTY OF PRINCE GEORGE
 FY2021 TO FY2022 - GRANT, DONATION AND CAPITAL PROCEEDS CARRY FORWARD

ATTACHMENT A

FY2021
 Amount to
 Carry to
 FY2022

Account Code	Description	Amount
COMMONWEALTH ATTORNEY - CESF GRANT (CARES)		
Account Code	Description	Amount
0100-02-020-0205-00000-000-000-41300	CESF - PART-TIME COMPENSATION	4,400.00
0100-02-020-0205-00000-000-000-41200	CESF - PART-TIME OVERTIME	3,000.00
0100-02-020-0205-00000-000-000-42100	CESF - FICA	576.19
0100-02-020-0205-00000-000-000-48102	CESF - FURNITURE & FIXTURES	15,000.00
	SUB TOTAL COMM ATTY - CESF GRANT	22,976.19
010030-601-8305-00000-000-000-330315	REVENUE - CESF GRANT (NOT FUND BALANCE); REIMBURSEABLE GRANT	22,976.19

GRAND TOTAL - GENERAL FUND CARRY FORWARD
FUND BALANCE [GENERAL FUND]
GRANT REVENUES ANTICIPATED [GENERAL FUND]

554,922.15
 514,231.30
 40,690.85

Account Code	Description	Amount
ASSET FORFEITURE		
Account Code	Description	Amount
0211-02-020-0204-00000-000-000-46028	COMM ATTY STATE ASSET FORFEITURE	10,878.72
0211-02-020-0204-00000-000-000-46072	COMM ATTY LOCAL ASSET FORFEITURE	4,998.13
0211-02-020-0204-00000-000-000-46073	COMM ATTY FEDERAL ASSET FORFEITURE	94.51
0211-03-100-0601-00000-000-000-46028	POLICE DEPT STATE ASSET FORFEITURE	25,314.74
0211-03-100-0601-00000-000-000-46072	POLICE DEPT LOCAL ASSET FORFEITURE	8,386.03
0211-03-100-0601-00000-000-000-46073	POLICE DEPT FEDERAL ASSET FORFEITURE	8,375.52
	SUB TOTAL ASSET FORFEITURE	58,047.65
0211-00-000-0000-00000-000-000-399999	REVENUE - USE OF FUND BALANCE	58,047.65

GRAND TOTAL
612,969.80

COUNTY OF PRINCE GEORGE
 FY2021 TO FY2022 - GRANT, DONATION AND CAPITAL PROCEEDS CARRY FORWARD

ATTACHMENT A

Account Code	Description	FY2021 Amount to Carry to FY2022
0100 - GENERAL FUND [GRANTS AND DONATIONS]		554,922.15
0211 - ASSET FORFEITURE FUND		58,047.65
TOTAL		612,969.80

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 14th day of September, 2021:

Present:

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

Vote:

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

RESOLUTION; APPROPRIATION OF UNEXPENDED FY2020-21 BUDGETS TO FY2021-22 (\$612,969.80 GRANTS AND DONATIONS)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 14th day of September, 2021, does hereby authorize the following increase of funds within the 2021-2022 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>
<u>Account Code</u>	<u>Description</u>	<u>Amount</u>
Expenditures:		
0100-03-100-0602-00000-000-000-000-43894 -	DRUG ENFORCEMENT K9	1,404.89
0100-03-100-0602-00000-000-000-000-45790	DONATIONS - FIRST RESPONDER FUNDS	1,366.49
0100-03-100-0602-00000-000-000-000-46013	POLICE DEPT DONATIONS - NATIONAL NIGHT OUT [EDUC / RECREATION SUPPLIES]	1,330.77
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0211-03-100-0601-00000-000-000-000-46073	POLICE DEPT FEDERAL ASSET FORFEITURE	8,375.52
	TOTAL EXPENDITURES**	612,969.80
0100-40-900-8208-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	514,231.30
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0211-00-000-0000-00000-000-000-000-399999	REVENUE - USE OF FUND BALANCE	58,047.65
	TOTAL REVENUES**	612,969.80
	**NET OF PURCHASE ORDERS ALREADY RE-APPROPRIATED	

A Copy Teste:

Percy C. Ashcraft
County Administrator