

Issue Analysis Form



Date: September 13, 2022
Appropriation – Additional
FY2023 State Revenues
Approved by General
Assembly

Item:

Lead Department(s): County Finance

Contact Person(s): Betsy Drewry

Description and Current Status

When the Prince George County Board of Supervisors adopted the County's FY2023 budget on May 24, the General Assembly had not finalized approval of the state's budget. Staff used estimates for State Revenue streams based on the best available information at the time of adoption. Updated revenue projections were prepared for state revenue streams as final information became available.

In total for **FY2023**, the County is expected to receive **\$121,829 more in state revenues** than what was included in the adopted FY2023 budget in the following areas:

Department of Criminal Justice House Bill **HB 599 Police Department Revenues - \$53,044.00**; Recommended Use – Additional Vehicle & Equipment needed for new School Resource Officer

Virginia Department of Elections (for support of Registrar and Electoral Board compensation) - **\$37,020**; Recommended Use – Provide mandated increase to Electoral Board employees not included in adopted budget (\$500); Increase in General Fund Contingency \$36,520 [Other mandated pay increases for Registrar and employees included in adopted budget]

Compensation Board Revenues (for support Constitutional Offices) - **\$29,147**; Recommended Uses –

- Budget for mandated increases provided to Circuit Court Clerk employees not included in adopted budget (\$9,422);
- Budget for mandated increases provided to one part-time Assistant Commonwealth's Attorney not included in the adopted budget (\$1,602);
- Budget for mandated increases provided to one Treasurer's Office employee not included in the adopted budget (\$213);
- Increase to General Fund Contingency - \$17,910 [Other mandated pay increases for Registrar and employees included in adopted budget]

Department of Social Services Revenues - **Children's Services Act Administration - \$2,618**; Local Match Requirement \$3,714 (reduction in General Fund Contingency); Recommended Use – Increase of \$6,332 to support administrative operations of the Children's Services Act function

A chart that shows the details, with account codes and amounts is provided as **Attachment A**.

Of the \$121,829 total,

- \$50,716 will increase the General Fund Contingency,
- \$53,044 will cover cost of Police Vehicle and Equipment for new SRO
- \$11,737 will cover cost of pay increases for state-supported employees provided on July 1, but not included in the adopted FY2023 budget
- \$6,332 will cover mandated increase for CSA Administrative Function

Board Action Requested:

Approve appropriation of additional state revenues in the amount of \$121,829

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

Government Path

- | | | |
|--|---|--|
| 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

Increases in appropriation for additional / final state revenues anticipated but not included in the adopted budget, and to cover mandated and recommended expenditure increases (\$121,829).

Total Increase in FY2022-23 Appropriation = \$121,829

County Impact

Allows for an increase in the FY2023 budget for anticipated final state revenues which were unknown at the time of adoption, and to meet mandated and recommended FY2023 expenditures.

Notes

| Category / Description | Code | Adopted FY23 | | Difference |
|---|-------------------------|--------------|---------------|-------------------|
| | | Budget | Expected FY23 | |
| SUMMARY | | | | |
| HB 599 - DCJS (Police State) | 0100-20-601-8201-324103 | 1,017,788.00 | 1,070,832.00 | 53,044.00 |
| Department of Elections - Registrar | 0100-20-600-8200-323602 | 64,915.00 | 101,935.00 | 37,020.00 |
| Comp Board - Commonwealth's Atty | 0100-20-601-8201-323101 | 436,794.00 | 435,371.00 | (1,423.00) |
| Comp Board - Sheriff | 0100-20-601-8201-323201 | 626,291.00 | 647,861.00 | 21,570.00 |
| Comp Board - Clerk of CC | 0100-20-601-8201-323701 | 339,013.00 | 347,287.00 | 8,274.00 |
| Comp Board - Treasurer | 0100-20-601-8201-323401 | 155,193.00 | 156,682.00 | 1,489.00 |
| Comp Board - Commissioner of Revenue | 0100-20-601-8201-323301 | 148,095.00 | 147,332.00 | (763.00) |
| Social Services - Admin | 0100-20-601-8203-326018 | 10,787.00 | 13,405.00 | 2,618.00 |
| REVENUE DIFFERENCE - ADOPTED BUDGET TO GENERAL ASSEMBLY APPROVED | | | | 121,829.00 |
| Social Services Admin Local Match / General Fund Contingency | 0100-09-401-0917-49199 | - | (3,714.00) | (3,714.00) |

DETAILS

POLICE

| Category / Description | Code | Adopted FY23 | | Difference |
|---|-------------------------|--------------|------------------|------------|
| | | Budget | Expected FY23 | |
| REVENUES | | | | |
| HB 599 - DCJS (Police State) | 0100-20-601-8201-324103 | 1,017,788.00 | 1,070,832.00 | 53,044.00 |
| EXPENDITURES | | | | |
| Police Vehicle (New SRO) | 0100-03-100-0601-48105 | Increase | 46,000.00 | |
| Police Supplies / Equipment (New SRO) | 0100-03-100-0601-46010 | Increase | 7,044.00 | |
| TOTAL EXPENDITURES | | | 53,044.00 | |
| USE - Police Equipment and Vehicle for new School Resource Officer - Harrison Elementary | | | | |

REGISTRAR

| Category / Description | Code | Adopted FY23 | | Difference |
|--|-------------------------|--------------|------------------|------------|
| | | Budget | Expected FY23 | |
| REVENUES | | | | |
| Department of Elections - Registrar | 0100-20-600-8200-323602 | 64,915.00 | 101,935.00 | 37,020.00 |
| EXPENDITURES | | | | |
| Registrar Part-Time Compensation -Mandated Increases for Electoral Board not included in adopted budget | 0100-01-003-0901-41300 | Increase | 464.00 | |
| Registrar FICA - Social Security & Medicare [for Electoral Board above] | 0100-01-003-0901-42100 | Increase | 36.00 | |
| General Fund Contingency | 0100-09-401-0917-49199 | Increase | 36,520.00 | |
| TOTAL EXPENDITURES | | | 37,020.00 | |
| USE - Provide mandated increases to Electoral Board members (\$500.00); increase to General Fund Contingency (\$36,520) | | | | |

CONSTITUTIONAL OFFICES

| Category / Description | Code | Adopted FY23 | | Difference |
|--|-------------------------|--------------|---------------|------------------|
| | | Budget | Expected FY23 | |
| REVENUES | | | | |
| Comp Board - Commonwealth's Atty | 0100-20-601-8201-323101 | 436,794.00 | 435,371.00 | (1,423.00) |
| Comp Board - Sheriff | 0100-20-601-8201-323201 | 626,291.00 | 647,861.00 | 21,570.00 |
| Comp Board - Clerk of CC | 0100-20-601-8201-323701 | 339,013.00 | 347,287.00 | 8,274.00 |
| Comp Board - Treasurer | 0100-20-601-8201-323401 | 155,193.00 | 156,682.00 | 1,489.00 |
| Comp Board - Commissioner of Revenue | 0100-20-601-8201-323301 | 148,095.00 | 147,332.00 | (763.00) |
| CONSTITUTIONAL OFFICE COMP BOARD REVENUE SUBTOTAL | | | | 29,147.00 |

EXPENDITURES

CONSTITUTIONAL OFFICES

| | | | |
|---|------------------------|----------|-----------|
| Clerk of Circuit Court - Compensation [Additional \$1,250 per position approved by General Assembly; 6 employees] | 0100-02-010-0202-41100 | Increase | 7,500.00 |
| Clerk of CC - FICA | 0100-02-010-0202-42100 | Increase | 574.00 |
| Clerk of CC - VRS | 0100-02-010-0202-42210 | Increase | 1,233.00 |
| Clerk of CC - Group Life Insurance | 0100-02-010-0202-42400 | Increase | 101.00 |
| Clerk of CC - Disability Insurance | 0100-02-010-0202-42500 | Increase | 14.00 |
| Commonwealth's Attorney - Part-Time Wages (Permanent PT) Required Increase | 0100-02-020-0204-41300 | Increase | 1,488.00 |
| Commonwealth's Attorney - FICA | 0100-02-020-0204-42100 | Increase | 114.00 |
| Treasurer - Compensation (Additional Increase for Previously underfunded position) | 0100-01-002-0201-41100 | Increase | 168.00 |
| Treasurer - FICA | 0100-01-002-0201-42100 | Increase | 13.00 |
| Treasurer - VRS | 0100-01-002-0201-42210 | Increase | 28.00 |
| Treasurer - Group Life Insurance | 0100-01-002-0201-42400 | Increase | 3.00 |
| Treasurer - Disability Insurance | 0100-01-002-0201-42500 | Increase | 1.00 |
| General Fund Contingency | 0100-09-401-0917-49199 | Increase | 17,910.00 |

29,147.00

TOTAL EXPENDITURES

USES - To provide mandated increases to Circuit Court Clerk employees (\$9,422); to provide mandated increase to Part-Time Assistant Commonwealth's Attorney (\$1,602); to provide mandated increase for previously underfunded Treasurer's Office employee (\$213); increase to General Fund Contingency (\$17,910).

SOCIAL SERVICES

| Category / Description | Code | Adopted FY23 | | Difference |
|--|-------------------------|--------------|---------------|-----------------|
| | | Budget | Expected FY23 | |
| REVENUES | | | | |
| Social Services - Admin | 0100-20-601-8203-326018 | 10,787.00 | 13,405.00 | 2,618.00 |
| EXPENDITURES | | | | |
| Social Services Admin | 0100-05-113-0703-48202 | Increase | 6,332.00 | |
| Social Services Admin Local Match / General Fund Contingency | 0100-09-401-0917-49199 | Decrease | (3,714.00) | |
| TOTAL EXPENDITURES | | | | 2,618.00 |

USE - to provide mandated increase to DSS CSA Administrative Budget - \$6,332 (\$2,618 from State; required Local Match \$3,714 (reduction / transfer from General Fund Contingency)

| | |
|-----------------------------------|-----------|
| CHANGE TO GENERAL FUND COTINGENCY | 50,716.00 |
| CHANGES TO OTHER LINE ITEMS | 71,113.00 |

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 13th day of September, 2022:

Present:

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

Vote:

A-6

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

RESOLUTION; APPROPRIATION OF ADDITIONAL FY2023 STATE REVENUES (\$121,829)

WHEREAS, The Virginia General Assembly had not approved the FY2023 state budget when the Prince George County Board of Supervisors adopted the FY2023 County budget on May 24, 2022, and finalized FY2023 State revenues are \$121,829 higher than staff estimates used at the time of adoption.

NOW THEREFORE BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 13th day of September, 2022, does hereby authorize the following increase of funds within the 2022-2023 Budget, such line items increased as follows, which monies shall be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

FUND/ORGANIZATION
GENERAL FUND

AMOUNT**REVENUES**

| | | | |
|--------------------------------------|-------------------------|-------------------|----------|
| HB 599 - DCJS (Police State) | 0100-20-601-8201-324103 | 53,044.00 | Increase |
| Department of Elections - Registrar | 0100-20-600-8200-323602 | 37,020.00 | Increase |
| Comp Board - Commonwealth's Atty | 0100-20-601-8201-323101 | (1,423.00) | Decrease |
| Comp Board - Sheriff | 0100-20-601-8201-323201 | 21,570.00 | Increase |
| Comp Board - Clerk of CC | 0100-20-601-8201-323701 | 8,274.00 | Increase |
| Comp Board - Treasurer | 0100-20-601-8201-323401 | 1,489.00 | Increase |
| Comp Board - Commissioner of Revenue | 0100-20-601-8201-323301 | (763.00) | Decrease |
| Social Services - Admin | 0100-20-601-8203-326018 | 2,618.00 | Increase |
| TOTAL REVENUE CHANGES | | 121,829.00 | |

EXPENDITURES

| | | | |
|---|------------------------|-------------------|----------|
| Police Vehicle (New SRO) | 0100-03-100-0601-48105 | 46,000.00 | Increase |
| Police Supplies / Equipment (New SRO) | 0100-03-100-0601-46010 | 7,044.00 | Increase |
| Registrar Part-Time Compensation | 0100-01-003-0901-41300 | 464.00 | Increase |
| Registrar FICA | 0100-01-003-0901-42100 | 36.00 | Increase |
| Clerk of Circuit Court - Compensation | 0100-02-010-0202-41100 | 7,500.00 | Increase |
| Clerk of CC - FICA | 0100-02-010-0202-42100 | 574.00 | Increase |
| Clerk of CC - VRS | 0100-02-010-0202-42210 | 1,233.00 | Increase |
| Clerk of CC - Group Life Insurance | 0100-02-010-0202-42400 | 101.00 | Increase |
| Clerk of CC - Disability Insurance | 0100-02-010-0202-42500 | 14.00 | Increase |
| Commonwealth's Attorney - Part-Time Wages | 0100-02-020-0204-41300 | 1,488.00 | Increase |
| Commonwealth's Attorney - FICA | 0100-02-020-0204-42100 | 114.00 | Increase |
| Treasurer - Compensation | 0100-01-002-0201-41100 | 168.00 | Increase |
| Treasurer - FICA | 0100-01-002-0201-42100 | 13.00 | Increase |
| Treasurer - VRS | 0100-01-002-0201-42210 | 28.00 | Increase |
| Treasurer - Group Life Insurance | 0100-01-002-0201-42400 | 3.00 | Increase |
| Treasurer - Disability Insurance | 0100-01-002-0201-42500 | 1.00 | Increase |
| Social Services Admin | 0100-05-113-0703-48202 | 6,332.00 | Increase |
| General Fund Contingency | 0100-09-401-0917-49199 | 50,716.00 | Increase |
| TOTAL EXPENDITURE CHANGES | | 121,829.00 | |

A Copy Teste:

Jeffrey D. Stoke
County Administrator