



**BOARD OF SUPERVISORS  
FINANCE AND AUDIT COMMITTEE**

**NOVEMBER 26, 2018 @ 1:30 PM  
BOARD CONFERENCE ROOM  
(INSIDE THE BOARD MEETING ROOM)  
GOOCHLAND COUNTY ADMINISTRATION BUILDING  
1800 SANDY HOOK RD., GOOCHLAND, VA 23063**

- I. CALL TO ORDER
- II. APPROVAL OF MINUTES FROM SEPTEMBER 4, 2018
- III. PRESENTATION OF THE FISCAL YEAR 2018 COMPREHENSIVE ANNUAL FINANCIAL REPORT BY THE COUNTY'S EXTERNAL AUDITORS, PBMARES
- IV. FY2018 YEAR END RESULTS AND APPROPRIATIONS
- V. FY2019 1<sup>ST</sup> QUARTER RESULTS
- VI. FY2019 SCHOOL BUDGET AMENDMENTS
- VII. FY2019 CLERK OF THE CIRCUIT COURT BUDGET SUPPLEMENT
- VIII. OTHER BUSINESS
- IX. PUBLIC COMMENT
- X. ADJOURNMENT TO FEBRUARY 5, 2019 AT 1:30 PM

**Goochland County  
Finance and Audit Committee Meeting  
September 4, 2018 @ 11:30 AM  
Administration Building  
1800 Sandy Hook Road, Goochland VA 23063  
Board Conference Room**

The Goochland County Finance and Audit Committee (FAAC) meeting was held on September 4, 2018 at 11:30 AM in the Board Conference Room. Present were:

District 1 Supervisor Susan Lascolette, Jr., Chairman Audit Committee  
District 5 Supervisor Ken Peterson, Vice Chairman Audit Committee  
District 2 Supervisor Manuel Alvarez  
County Administrator John Budesky  
Director of Financial Services Barbara Horlacher  
Assistant Director of Financial Services Kathleen Smith  
PBMares Mike Garber  
Treasurer Pam Johnson  
Chief Deputy Treasurer Pam Duncan  
Director Social Services  
School Finance Director Debbie White

Voting members were Ms. Lascolette, Mr. Alvarez, Mr. Peterson, Mr. Budesky, and Mrs. Horlacher.

- I. Ms. Lascolette called the meeting to order
- II. Election of officers:
  - Mr. Peterson nominated Mr. Alvarez to be Chair, the nomination was seconded, and the motion passed on unanimous vote.
  - Ms. Lascolette nominated Mr. Peterson to be Vice Chair, the nomination was seconded, and the motion passed on unanimous vote.
- III. Approval of minutes from May 1, 2018: One correction was noted, and the minutes were passed on unanimous vote.
- IV. Audit kick off presented by Mr. Garber with PBMares. Major changes this year is the implementation of GASB 75 Other Post Employment (OPEB).
- V. Review of changes to FAAC charter: Annual elections
  - Mrs. Horlacher made a motion to approve the amendment to FAAC charter which included “Annually in the fall, elect a new Chair and Vice Chair.” The motion was seconded.
  - Mr. Peterson made a motion to expand the annual elections section in the charter to say “Annually at the first meeting following the Board of Supervisor’s reorganization, a new Chair and Vice Chair will be elected. Current officers will stay in until the election occurs.” Mrs. Horlacher had no objections to the change.
  - The motion for Mr. Peterson’s expanded version was seconded and the motion passed on unanimous vote.

- VI. Review preliminary year-end results presented by Mrs. Horlacher. Currently looking at approximately \$6 million operating surplus. Policy ratios; unassigned fund balance above target, debt service is under policy limit, and revenue stabilization is in accordance with policy.
- VII. Fund balance assignments and appropriations were presented by Mrs. Horlacher. Mr. Peterson made a motion to recommend the fund balance assignments and appropriations to the Board of Supervisors for approval. The motion was seconded, and the motion passed on unanimous vote.
- VIII. Mr. Horlacher reminded everyone of the Monday, November 26, 2018 meeting.
- IX. Other business none.
- X. Public comment none.
- XI. Mr. Alvarez adjourned the meeting.

## Goochland County's Finance & Audit Committee

### PURPOSE

The Finance & Audit Committee's purpose is to assist the Board of Supervisors in fulfilling its oversight responsibilities for financial reporting, financial policies, internal control systems, and audit processes.

### MEMBERSHIP

The Finance & Audit Committee consists of three Board members to be appointed annually by the Board of Supervisors at their January organizational meeting, ***the County Administrator, and the Director of Financial Services***. The Finance & Audit Committee will communicate activities of the committee to other Board of Supervisors members. The Finance & Audit Committee shall meet quarterly and minutes of the meetings shall be taken and maintained. Staff support may include representatives from Finance, the Schools Administration, the Treasurer's Office, and the Commissioner of Revenue's Office, per the preferences of the members of the Committee.

### RESPONSIBILITIES

Representative responsibilities include:

- Consider the independent auditor's proposed audit scope and approach, and provide input on areas for special attention.
- Review annual financial statements and the results of the independent audit.
- Review the independent auditor's findings and recommendations, together with management's responses, regarding internal controls
- Recommend appointment, reappointment, or dismissal of independent auditors to the Board of Supervisors.
- Review quarterly financial statements submitted by the Finance Department
- Request regular/periodic financial reports on potential areas of concern, as needed
- Monitor any areas of concern regarding internal controls over financial reporting, as needed
- Review financial policies as needed
- Annually at the first meeting following the Board of Supervisor's reorganization, a new Chair and Vice Chair will be elected. Current officers will stay in until the election occurs.

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- Review financial policies as needed
- Annually in the fall, elect a new Chair and Vice Chair. Annually at the first meeting following the Board of Supervisor's reorganization, a new Chair and Vice Chair will be elected. Current officers will stay in until the election occurs.



## Board of Supervisors

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Presentation

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

### SCHEDULED INFORMATION ITEM

(ID # 2975)

## PRESENTATION OF THE FISCAL YEAR 2018 COMPREHENSIVE ANNUAL FINANCIAL REPORT BY THE COUNTY'S EXTERNAL AUDITORS, PBMARES

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	X
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	X
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

### Board Action Requested

No Board Action is requested.

### Summary of Information

The County's external auditors, PBMares, will present the FY2018 Comprehensive Annual Financial Report (CAFR). Highlights of the report are being presented to the Audit Committee on November 26, 2018 with the most notable, positive highlight being that the County has once again received an unmodified or "clean" opinion from the auditors.

The FY2018 CAFR document will be presented to the Board of Supervisors and made available at the County's Financial Services Department website on November 26, 2018.

*John A. Budesky*

John A. Budesky, County Administrator

11/16/2018



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

7.b

**SCHEDULED  
ACTION ITEM**

(ID # 2976)

**GENERAL FUND FY2018 YEAR END RESULTS AND APPROVAL OF  
USES OF GENERAL FUND BALANCE**

✓ Vote Record - Action Item 2976							
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	<b>X</b>
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

The Board is to receive information on audited FY18 year-end results. Based on that information, the Board is requested to approve uses of general fund balance as of June 30, 2018.

**Summary of Information**

Audited results for FY2018 indicate an ending general fund balance of \$36,237,328. Uses of the general fund balance as of June 30, 2018 were reviewed and approved at the September 4, 2018 meeting. Staff requests approval of the School turnback of \$97,157 (appropriation request included in another agenda item) and approval and appropriation of \$7,843 of IT lease funds to be used for replacement Public Safety MDT's.

*John A. Budesky*  
John A. Budesky, County Administrator

11/16/2018

**Action Item**

**ATTACHMENTS:**

- Final FY18 results (PDF)
- FY18 Fund Balance Final (PDF)

*County of Goochland, Virginia*

*Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund*

Year Ended June 30, 2018

	Adopted Budget	Final Budget	Year-End Projected	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Total revenues	\$ 50,133,957	\$ 50,514,974	55,604,977	\$ 5,090,003
<b>EXPENDITURES</b>				
Current:				
General government administration	5,179,344	4,874,844	4,685,070	189,774
Judicial administration	1,642,525	1,716,124	1,664,707	51,417
Public safety	10,115,703	10,280,806	9,501,305	779,501
General services	2,343,317	2,339,564	2,355,915	(16,351)
Health and welfare	3,725,194	3,732,694	3,671,227	61,467
Education	21,830,000	22,209,066	22,111,909	97,157
Parks and recreation	882,287	936,787	935,973	814
Community development	1,558,739	2,107,934	1,896,244	211,690
Debt service:				
Principal retirement	3,078,550	3,116,894	2,912,706	204,188
Interest and other fiscal charges	432,298	433,242	573,011	(139,769)
Total expenditures	50,787,957	51,747,955	50,308,067	1,439,888
Excess (deficiency) of revenues over (under) expenditures	(654,000)	(1,232,981)	5,296,910	6,529,891
<b>OTHER FINANCING SOURCES (USES)</b>				
Total transfers net	(2,551,000)	(3,818,100)	(3,518,420)	299,680
Net change in fund balance	(3,205,000)	(5,051,081)	1,778,490	6,829,571
Fund balance - beginning	-	34,458,838	34,458,838	-
Fund balance - ending	\$ (3,205,000)	\$ 29,407,757	\$ 36,237,328	\$ 6,829,571
Nonspendable			1,890,095	
Restricted			22,520	
Revenue Stabilization			1,815,700	
Assigned			14,083,500	
Unassigned			18,425,513	
Projected Fund balance - ending			<u>\$ 36,237,328</u>	
Debt service expenditures to total GF expenditures			6.92%	
Policy			10%	
Unassigned fund balance			30.4%	
Target unassigned fund balance			25%	
Revenue stabilization			3%	
Policy revenue stabilization			3%	

Attachment: Final FY18 results (2976 : FY2018 Year End Results and Approval of Assigned Uses of Fund Balance)

**FY2018 General Fund Year End Balances**

Total Fund Balance 6/30/17, per CAFR: \$ 34,458,838  
 Unassigned FB plus revenue stab. as of 6/30/17, per CAFR: \$ 20,030,499

<b>Description</b>	<b>Estimated Amount</b>	<b>Fund Balance Classification</b>
Prepaid items	154,857	Nonspendable
Due From TCSD in future years (Three Chopt Loan)	1,617,634	Nonspendable
Reservation for Fire-Rescue Notes Receivable	112,850	Nonspendable
Inventories	4,754	Nonspendable
Conservation Easement Stewardship	15,360	Restricted
Courthouse Maintenance funds In GF Balance (Fund 42)	7,160	Restricted
Revenue Stabilization Reserve - at least 3% of Annual Budget	1,815,700	Committed
Reserve for future school debt	<b>245,000</b>	Assigned
Reserve for Louisa Border Engineering & Surveying Costs	140,000	Assigned
Broadband Plan (unspent from FY2016)	50,000	Assigned
For FY2019 General Fund budget	1,500,000	Assigned
TCSD Debt - reserve to help address future debt costs	1,000,000	Assigned
Reservation for Economic Development and Planning Initiatives	400,000	Assigned
Reservation for Parks Development and Land Acquisition	43,000	Assigned
Reservation for Schools Retiree Healthcare Liability	120,000	Assigned
Reservation for County Retiree Healthcare Liability	210,000	Assigned
Citizen Survey costs	35,000	Assigned
Courthouse Security funds In GF Balance	157,000	Assigned
Social Services unspent funds in GF Balance (Fund 40)	175,000	Assigned
Reservation for Encumbrances rolled forward	<b>78,500</b>	Assigned
FY19 CIP	5,110,000	Assigned
FY20 CIP	2,505,000	Assigned
Tucker pedestrian bridge	100,000	Assigned
Sidewalk on Route 6	40,000	Assigned
Courthouse security building	450,000	Assigned
Oilville park and ride	20,000	Assigned
Additional space study renovations	200,000	Assigned
EMD software	100,000	Assigned
FY21 CIP	1,300,000	Assigned
IT reservations**	7,843	Assigned
Schools - reserve unspent FY18 budget**	97,157	Assigned

<b>Total General Fund Balance 6/30/18</b>	<b>\$ 36,237,328</b>
Nonspendable	1,890,095
Restricted	22,520
Committed	1,815,700
Assigned	14,083,500
Unassigned	<u>\$ 18,425,513</u>

Unassigned FB plus revenue stab. as of 6/30/18 \$ 20,241,213  
 Increase in unassigned FB plus revenue stab. \$ 210,714

Attachment: FY18 Fund Balance Final (2976 : FY2018 Year End Results and Approval of Assigned Uses of Fund Balance)



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Other

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED  
ACTION ITEM**

(ID # 2977)

**FY2019 FIRST QUARTER GENERAL FUND PROJECTION**

✓ Vote Record - Action Item 2977						
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>
	Susan Lascolette		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	<b>X</b>
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

No action requested.

**Summary of Information**

The Board’s Operating Budget Policies call for a quarterly update of general fund revenues and expenditures to be provided to the Board and the public. Attached is a projection/estimate of FY2019 general fund expenditures, with categorical subtotals, along with an estimate of revenues to be received during the fiscal year.

First quarter projections for FY2019 are conservative due to having only three months of actuals on which to base those projections. Some savings were projected, but most departments were projected to stay at budget until more results are available for the second and third quarter projections.

Revenues are estimated to exceed the budget by approximately \$2.1 million primarily due to higher than budgeted bank stock tax, personal property tax, and interest revenue.

Overall, revenues are projected to exceed operating expenditures by approximately \$3.3 million. Transfers out to other funds are estimated to be \$7.5 million. Second quarter results will be presented in February 2019.

*John A. Budesky*  
John A. Budesky, County Administrator 11/16/2018

ATTACHMENTS:

- FY19 1st qtr (PDF)

## County of Goochland, Virginia

## General Fund

## FY19 First Quarter Projections

DRAFT

Year Ended June 30, 2019

	Adopted Budget	Final Budget	Year-End Projected	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Total revenues	\$ 53,493,685	\$ 53,493,954	\$ 55,600,000	\$ 2,106,046
<b>EXPENDITURES</b>				
Current:				
General government administration	5,370,986	5,370,986	5,370,986	-
Judicial administration	1,717,962	1,717,962	1,690,000	27,962
Public safety	10,844,115	10,873,423	10,500,000	373,423
General services	2,503,398	2,503,398	2,200,000	303,398
Health and welfare	4,018,617	4,018,617	3,800,000	218,617
Education	22,590,000	22,590,000	22,590,000	-
Parks and recreation	1,029,226	1,029,226	1,029,226	-
Community development	1,695,193	1,744,565	1,500,000	244,565
Debt service:				
Principal retirement	3,227,095	3,227,095	3,227,095	-
Interest and other fiscal charges	332,523	332,523	332,523	-
Total expenditures	53,329,115	53,407,795	52,239,830	1,167,965
Excess (deficiency) of revenues over (under) expenditures	164,570	86,159	3,360,170	3,274,011
<b>OTHER FINANCING SOURCES (USES)</b>				
Total transfers net	(6,849,570)	(7,759,570)	(7,500,000)	259,570
Net change in fund balance	(6,685,000)	(7,673,411)	(4,139,830)	3,533,581
Fund balance - beginning	-	\$ 36,237,328	\$ 36,237,328	-
Fund balance - ending	\$ (6,685,000)	\$ 28,563,917	\$ 32,097,498	\$ 3,533,581
Nonspendable			1,890,095	
Restricted			22,520	
Revenue Stabilization			1,902,032	
Assigned			9,857,338	
Unassigned			18,425,513	
Projected Fund balance - ending			\$ 32,097,498	
Debt service expenditures to total GF expenditures			6.93%	
Policy			10%	
Unassigned fund balance			29.1%	
Target unassigned fund balance			25%	
Revenue stabilization			3%	
Policy revenue stabilization			3%	

Attachment: FY19 1st qtr (2977) : FY2019 First Quarter Projection)



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED  
ACTION ITEM**

(ID # 2978)

**AMENDMENT OF THE FY2019 SCHOOL BUDGETS**

✓ Vote Record - Action Item 2978						
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Am <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>
	Susan Lascolette		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	<b>X</b>
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	<b>X</b>
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

The Board is requested to amend the FY2019 School Budgets by: increasing the School Operating fund by \$352,010; increasing the School Cafeteria fund by \$2,500; and increasing the School Federal Grant fund by \$7,669.

**Summary of Information**

As noted in the attachments, new and/or increased funding is available to appropriate to the School Operating fund, the School Federal Grant fund, and the School Cafeteria fund. The only impact on the County transfer will be the appropriation of the previously assigned \$97,157 in FY2018 turn-back funds.

The School Board approved these requested budget amendments at their October 9, 2018 meeting.

*John A. Budesky*

John A. Budesky, County Administrator 11/16/2018

**Action Item**

**ATTACHMENTS:**

- School budget supp Nov 2018\_1 (PDF)
- FY19BudgetSuppl Nov18\_1 (PDF)



Jeremy J. Raley, Ed.D.,  
Superintendent

PO Box 169  
2938-I River Road West  
Goochland, VA 23063

[www.gln.d.k12.va.us](http://www.gln.d.k12.va.us)

October 10, 2018

John Budesky  
County Administrator  
Goochland County  
1800 Sandy Hook Road  
Goochland, Virginia 23063

Dear Mr. Budesky:

The School Board approved on October 9, 2018 the supplemental budget appropriations as detailed in the attached worksheet based partially on the assumption that the FY2018 County transfer "turn-back" of \$97,157 will be appropriated back to the Schools for one-time expenses or capital projects. They now request that the Board of Supervisors approve these supplemental budget appropriations at their earliest convenience.

The supplemental appropriations will

- Increase the School Operating fund (Fund 023) by \$352,010 due to new or increased funding from local and state reimbursement sources, including the \$97,157 in anticipated turn-back funding.
- Increase the School Federal Grant fund (Fund 025) by \$7,669 due to new or changed funding from federal sources.
- Increase the School Cafeteria fund (Fund 027) by \$2,500 due to a new state grant.

The FY2019 Appropriations Act allows the Superintendent to reduce state and federal grants to the level of the award notifications. Therefore, these reductions on top of the grant and encumbrance roll-overs that were done as part of the start of the budget year are showed in the attached detail of categorical budget changes since the FY2020 budget was amended by the Board of Supervisors in May 2018. The combined changes in the school operating fund with the requested budget supplements will

- Increase the School Operating fund from \$30,012,038 to \$30,512,674.
- **Have no impact on the County transfer funds, except for the \$97,157 in appropriated turn-back.**

We thank the Board of Supervisors for their careful consideration of approving these supplemental appropriations and use of turn-back funds.

Sincerely,

Jeremy J. Raley  
Superintendent

Goochland County Public Schools								
Proposed FY2019 Budget Appropriations for County Board of Supervisors								
October 5, 2018								
			Expenditure Categories					
Revenue			Instruction	Admin/Health	Transportation	Maintenance	Construction	Technology
Total								
<b>Recommended allocations from School Board FY2018 "turn-back" of \$97,157 (increases County appropriation)</b>								
<b>Fund 23: School Operating Fund (Appropriation 19-01)</b>								
	97,157							
Band uniforms		10,000						
Byrd Cafe startup costs		1,938				2,206		
Stipend/bus driver compensation study				24,950				
HVAC coils replacement - GMS						10,902		
GHS PE exercise equipment		8,325						
Softball field grading/repair						14,675		
BES trailer rental excess						3,228		
New productivity software		2,500						12,363
Epipens - emergency supply				2,370				
Science equipment (new teacher)		2,500						
AED emergency servicing				1,200				
<b>Budget Supplements: State and Local Revenue (Appropriation 19-02, no additional required local match)</b>								
Special Education Regional Program	42,857	42,857						
Preschool student tuition payments (non-VPI)	32,000	32,000						
Additional state supplemental lottery per pupil	32,987	32,987						
Grant for Kajeet program (via GEF)	21,250							21,250
Virtual summer school tuition	16,319	16,319						
Vehicle purchase rebates	2,892			2,892				
Additional state ISAEP funding	497	497						
State Security Grant	99,090					99,090		
Bank of America rebate	6,961			6,961				
<b>Budget Categorical Transfers (Appropriation 19-03, no additional required local match)</b>								
Rent for Vet Tech classroom	0	-10,000				10,000		
Ubicabus transportation software	0				-17,080			17,080
Fund Transfer to Cafe fund for uniforms (\$7700, information only as both funds will balance with expenditure-only entries)								

Attachment: FY19BudgetSuppl Nov18\_1 (2978 : Amendment of FY2019 School Budgets)

Goochland County Public Schools								
Proposed FY2019 Budget Appropriations for County Board of Supervisors								
October 5, 2018								
	Revenue	Expenditure Categories						
	Total	Instruction	Admin/Health	Transportation	Maintenance	Construction	Technology	
<b>Total increase in School Operating Fund 023</b>	352,010	139,923	38,373	-17,080	140,101	0	50,693	
FY19 Amended budget (5/2018)	30,012,038	20,786,623	1,829,549	2,471,993	2,560,311	5,000	2,358,562	
FY18 Encumbrance rollover (7/2018)	201,933	78,032	6,624	12,527	85,999	0	18,751	
FY19 Grant reductions (9/2018)	-53,307	-53,307	0	0	0	0	0	
Proposed FY19 Appropriated budget with turn-back allocations, supplements, and rollover	30,512,674	20,951,271	1,874,546	2,467,440	2,786,411	5,000	2,428,006	
<b>Total increase in Textbook Fund 024 (information only)</b>								
FY19 Amended budget (5/2018)	259,275	53,177					206,098	
FY18 Encumbrance rollover (7/2018)	36,836	36,836					0	
FY19 Appropriated budget	296,111	90,013	0	0	0	0	206,098	
<b>Total increase in Federal Grant Fund 025 (Appropriation 19-04, no additional required local match)</b>								
IDEA Part B Section 611, Special Ed (LD OHI)	1,000	1,000						
IDEA Part B Section 619, Sp Ed, Preschool	529	529						
Title IV Part A Student Support/Enrichment	4,698				4,698			
Perkins Career and Technical	1,442	1,442						
	7,669	2,971	0	0	4,698	0	0	
FY19 Amended budget (5/2018)	1,309,197	1,299,197			10,000			
FY18 Grant rollover (7/2018)	165,943	155,943			10,000			
FY19 Grant reductions (9/2018)	-63,872	-63,872			0			
FY19 Appropriated budget with this supplement	1,418,937	1,394,239	0	0	24,698			
<b>Total increase in Schools Special Revenue Fund 026 (Information only)</b>								
FY19 Amended budget (5/2018)	130,297	81,897					48,400	
FY18 Encumbrance rollover (7/2018)	3,779	0					3,779	
FY19 Appropriated budget	134,076	81,897	0	0	0	0	52,179	

Attachment: FY19BudgetSuppl Nov18\_1 (2978 : Amendment of FY2019 School Budgets)

Goochland County Public Schools								
Proposed FY2019 Budget Appropriations for County Board of Supervisors								
October 5, 2018								
Revenue			Expenditure Categories					
Total			Instruction	Admin/Health	Transportation	Maintenance	Construction	Technology
<b>Total increase in Cafeteria Fund 027 (Appropriation 19-05, no increase in required local match)</b>								
No Kid Hungry Grant for RES (state grant)			2,500					
Transfer from Oper fund for new cafe uniforms (\$7700, info only)								
			<b>2,500</b>					
FY19 Amended budget (5/2018)			1,052,390					
FY18 Encumbrance rollover (7/2018)			11,670					
FY19 Appropriated budget with this supplement			1,066,560					
<b>1st Quarter Projections--No Additional Required Local Match except from FY2018 turn-back; Projection matches the proposed FY2019 appropriated budget</b>								
-->								

Attachment: FY19BudgetSuppl Nov18\_1 (2978 : Amendment of FY2019 School Budgets)



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED  
ACTION ITEM**

(ID # 3001)

**AMENDMENT OF THE FY2019 SCHOOL BUDGETS (SECOND  
SUPPLEMENT)**

✓ Vote Record - Action Item 3001							
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	<b>X</b>
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	<b>X</b>
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

The Board is requested to amend the FY2019 School Budgets by: increasing the School Operating fund by \$66,973; increasing the School Cafeteria fund by \$6,000; and increasing the School Federal Grant fund by \$10,000.

**Summary of Information**

As noted in the attachments, new and/or increased funding is available to appropriate to the School Operating fund, the School Federal Grant fund, and the School Cafeteria fund. There is no impact on the County transfer.

The School Board approved these requested budget amendments at their November 13, 2018 meeting.

*John A. Budesky*

John A. Budesky, County Administrator 11/16/2018

**Action Item**

**ATTACHMENTS:**

- BudeskyTransmittal\_Nov14\_2 (PDF)
- FY19BS\_2Details (PDF)



Jeremy J. Raley, Ed.D.,  
Superintendent

PO Box 169  
2938-I River Road West  
Goochland, VA 23063

[www.g1nd.k12.va.us](http://www.g1nd.k12.va.us)

November 14, 2018

John Budesky  
County Administrator  
Goochland County  
1800 Sandy Hook Road  
Goochland, Virginia 23063

RE: Operating Budget Supplement 2

Dear Mr. Budesky:

The School Board approved on November 13, 2018 the supplemental budget appropriations as detailed in the attached worksheet. They now request that the Board of Supervisors approve these supplemental budget appropriations at their earliest convenience.

The supplemental appropriations will

- Increase the School Operating fund (Fund 023) by \$66,973 due to new or increased funding from local and state reimbursement sources.
- Increase the School Federal Grant fund (Fund 025) by \$10,000 due to new funding from federal sources.
- Increase the School Cafeteria fund (Fund 027) by \$6,000 due to a new local grant.

The total changes in the school operating fund with both this budget supplement and previously requested Budget Supplement 1 will

- Increase the School Operating fund from \$30,012,038 to \$30,579,647.
- **Have no impact on the County transfer funds, except for the \$97,157 in appropriated turn-back in requested Budget Supplement 1.**

We thank the Board of Supervisors for their careful consideration of approving these supplemental appropriations.

Sincerely,



Jeremy J. Raley  
Superintendent

Goochland County Public Schools								
Proposed FY2019 Budget Appropriations for County Board of Supervisors								
November 14, 2018								
	Revenue	Expenditure Categories						
	Total	Instruction	Admin/Health	Transportation	Maintenance	Facilities	Technology	
<b>Budget Supplements: State and Local Revenue (Appropriation 19-02, no additional required local match)</b>								
Special Education Regional Program (2nd pymnt)	36,762	13,437	15,000		8,325			
Less SOQ funding for five students	-8,260	-8,260						
Security Equipment Grant (additional funding)	13,646				13,646			
Surplus equipment sale (October)	17,542							17,542
Surplus vehicle sale (October)	7,283	7,283						
<b>Total increase in School Operating Fund 023</b>	<b>66,973</b>	<b>12,460</b>	<b>15,000</b>	<b>0</b>	<b>21,971</b>	<b>0</b>	<b>17,542</b>	
FY19 Amended budget (5/2018)	30,012,038	20,786,623	1,829,549	2,471,993	2,560,311	5,000	2,358,562	
FY18 Encumbrance rollover (7/2018)	201,933	78,032	6,624	12,527	85,999	0	18,751	
FY19 Budget Supplement 1 (9/2018)	352,010	139,923	38,373	-17,080	140,101	0	50,693	
FY19 Grant reductions (9/2018)	-53,307	-53,307	0	0	0	0	0	
Proposed FY19 Appropriated budget with turn-back allocations, supplements, and rollover	30,579,647	20,963,731	1,889,546	2,467,440	2,808,382	5,000	2,445,548	
<b>Total increase in Textbook Fund 024 (information only)</b>								
FY19 Amended budget (5/2018)	259,275	53,177						206,098
FY18 Encumbrance rollover (7/2018)	36,836	36,836						0
FY19 Appropriated budget	296,111	90,013	0	0	0	0	0	206,098
<b>Total increase in Federal Grant Fund 025 (Appropriation 19-04, no additional required local match)</b>								
Title IV Part A Student Support/Enrichment	10,000				10,000			
	10,000	0	0	0	10,000	0	0	
FY19 Amended budget (5/2018)	1,309,197	1,299,197			10,000			
FY18 Grant rollover (7/2018)	165,943	155,943			10,000			
FY19 Budget Supplement 1 (9/2018)	7,669	2,971	0	0	4,698			
FY19 Grant reductions (9/2018)	-63,872	-63,872			0			
FY19 Appropriated budget with this supplement	1,428,937	1,394,239	0	0	34,698			

Attachment: FY19BS\_2Details (3001 : Amendment of FY2019 School Budgets Nov #2)

Goochland County Public Schools								
Proposed FY2019 Budget Appropriations for County Board of Supervisors								
November 14, 2018								
			Expenditure Categories					
Revenue			Instruction	Admin/Health	Transportation	Maintenance	Facilities	Technology
Total								
<b>Total increase in Schools Special Revenue Fund 026 (Information only)</b>								
	FY19 Amended budget (5/2018)	130,297	81,897					48,400
	FY18 Encumbrance rollover (7/2018)	3,779	0					3,779
	FY19 Appropriated budget	134,076	81,897	0	0	0	0	52,179
<b>Total increase in Cafeteria Fund 027 (Appropriation 19-05, no increase in required local match)</b>								
	GEF Pass-thru Grant: Refrigeration for food truck	6,000						
		6,000						
	FY19 Amended budget (5/2018)	1,052,390						
	FY18 Encumbrance rollover (7/2018)	11,670						
	FY19 Budget Supplement 1 (9/2018)	2,500						
	FY19 Appropriated budget with this supplement	1,072,560						
-->	<b>1st Quarter Projections--No Additional Required Local Match except from FY2018 turn-back; Projection matches the proposed FY2019 appropriated budget</b>							

Attachment: FY19BS\_2Details (3001 : Amendment of FY2019 School Budgets Nov #2)



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED  
ACTION ITEM**

(ID # 2979)

**AMENDMENT OF THE FY2019 SCHOOL CAPITAL IMPROVEMENT  
PROGRAM**

✓ Vote Record - Action Item 2979							
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	<b>X</b>
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

The Board is requested to amend the FY2019 School Capital Improvement Program (CIP) budget by transferring \$89,000 from the Oilville garage project to security enhancements and transferring \$40,000 from the RES roof upgrade project to unexpected plumbing enhancements and HVAC replacement at Goochland High School.

**Summary of Information**

Schools requests changes in the FY19 School CIP budget as outlined above. Please see attached letter from the School Superintendent for further details. These amendments were approved by the School Board on October 10, 2018.

No new funds are requested. Requests are transfers of existing allocations.

*John A. Budesky*

John A. Budesky, County Administrator 11/16/2018

Action Item

Meeting of November 26, 2018

6.d

ATTACHMENTS:

- Schools capital budget changes (PDF)



Jeremy J. Raley, Ed.D.,  
Superintendent

PO Box 169  
2938-I River Road West  
Goochland, VA 23063

www.gln.k12.va.us

October 10, 2018

John Budesky  
County Administrator  
Goochland County  
1800 Sandy Hook Road  
Goochland, Virginia 23063

Dear Mr. Budesky,

We are requesting that the Board of Supervisors amend the FY2019 Capital Improvement Program (CIP) budget by appropriating **\$89,000 from a project that has been inactive for many years related to improvements at the school division's Oilville bus garage to be used instead for continuing division-wide security enhancements.** Additionally, we are requesting that **\$40,000 from the RES roof upgrade project** be used for unexpected plumbing enhancements and HVAC replacement at Goochland High School. This roofing project cost less than expected. These amendments were approved by the School Board on October 10, 2018.

Since the Parkland, FL tragedy last February, there has been a greater emphasis nationwide on higher security measures at schools, which includes infrastructure improvements. We thank the Board of Supervisors for the number of security enhancements we have already made and are continuing to make at each of the schools with the current FY2019 revised budget. The additional \$89,000 will allow us to fund the state's Security Grant 25% matching requirement and other security measures. The state Security Grant has been awarded to install a classroom alert/security system at Goochland Middle School, the same system that Dr. Raley has demonstrated to the Board and at Town Halls. This is the final school to have this system installed with most of the funding for the other schools also coming from state Security Grants over the last three years.

We thank the Board of Supervisors for their careful consideration of these project changes to the FY2019 CIP budget. There is no additional funding requested from the County from the total amount already appropriated to the Schools CIP for this year.

Sincerely,

Jeremy J. Raley, Ed.D.  
Superintendent

Attachment: Schools capital budget changes (2979 : FY2019 School CIP Amendment)



**Board of Supervisors**

1800 Sandy Hook Road  
Goochland, VA 23063

Meeting: 11/26/18 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED  
ACTION ITEM**

(ID # 2992)

**AMENDMENT OF THE FY2019 CLERK OF THE COURT BUDGET**

✓ Vote Record - Action Item 2992							
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum			<b>Yes/Aye</b>	<b>No/Nay</b>	<b>Abstain</b>	<b>Absent</b>	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Manuel Alvarez			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Robert Minnick			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	<b>X</b>
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	<b>X</b>
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

**Board Action Requested**

The Board is requested to amend the FY2019 Clerk of the Court budget by appropriating an additional \$10,000 for training and other educational costs. Funds will be received from the Clerk’s nonreverting local fund.

**Summary of Information**

The Clerk of the Circuit Court is permitted to and does charge a filing fee for every land record filed by paper. Those funds are collected and held in the Clerk’s nonreverting fund to cover operational expenses. This request is for the Clerk to move \$10,000 from the nonreverting fund to the General Fund and to use those funds for training and other educational costs of the Clerk’s office. Staff recommends approval of this request.

*John A. Budesky*

John A. Budesky, County Administrator 11/16/2018