



**BOARD OF SUPERVISORS
FINANCE AND AUDIT COMMITTEE**

**AUGUST 06, 2019 @ 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 MAY 7, 2019
- III. FY2019 AUDIT KICK OFF
- IV. BERRY DUNN CONTRACT
- V. SCHOOL CIP TRANSFER
- VI. REVIEW PRELIMIINARY YEAR-END RESULTS & FUND BALANCE ASSIGNMENTS
- VII. UPCOMING MEETING; NOVEMBER 26 (SPECIAL MEETING)
- VIII. OTHER BUSINESS
- IX. PUBLIC COMMENT
- X. ADJOURNMENT TO NOVEMBER 26, 2019 AT 1:30 PM

**Goochland County
Finance and Audit Committee Meeting
May 7, 2019 @ 1:30 PM
Administration Building
1800 Sandy Hook Road, Goochland VA 23063
Board Conference Room**

The Goochland County Finance and Audit Committee (FAAC) meeting was held on May 7, 2019 at 1:30 PM in the Board Conference Room. Present were:

District 5 Supervisor Ken Peterson, Chairman FAAC
District 1 Supervisor Susan F. Lascolette, Vice Chairman FAAC
District 2 Supervisor Manuel Alvarez
County Administrator John Budesky
Director of Financial Services Barbara Horlacher
Assistant Director of Financial Services Kathleen Smith
Commissioner of Revenue Jennifer Brown
Deputy IV Commissioner of Revenue Sandra Wray
2 Citizens

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

- I. Mr. Peterson called the meeting to order.
- II. Mr. Peterson asked for comments on the minutes from February 5, 2019.
 - Mr. Peterson had a correction on item II; change appointed to nominated in both bullets.
 - Mr. Alvarez made a motion to accept the minutes as corrected by Mr. Peterson, the motion was seconded, and the motion passed on unanimous vote.
- III. Mrs. Horlacher presented the FY2019 3rd Quarter Results. Revenues are approximately \$2.8 million higher than budgeted primarily due to higher interest, personal property tax and delinquent tax collections. Expenditures are running below budget by approximately \$1.9 million. This leaves an operating surplus of \$4.7 million. After \$7.0 million expenditures in Capital Projects, and \$800 thousand in transfers to the Office of Children's services we would decrease fund balance by \$3.0 million. At year end we will decide how the fund balance will be allocated across the various fund balance assignments, while keeping within our policy target (Nonspendable, restricted, revenue stabilization, assigned & unassigned).
 - Mr. Peterson mentioned the rating agencies spoke favorably of the County's conservative budgeting method.
 - Mrs. Horlacher presented the budget amendments:
 - Increase County Assessors budget by \$20,000 supported by a decrease in the reserve for contingencies. This is due to an unexpected retirement. The Assessor needed to hire part time help to support the old software.

- Increase Facilities budget by \$40,000 supported by a decrease in reserve for contingencies. This is due to higher than anticipated electric costs due to a mix of higher square footage combined with higher costs.
- Ms. Lascolette moved that the FAAC recommend approval of the two budget amendments to the Board of Supervisors, the motion was seconded, and the motion passed on unanimous vote.

IV. Other Business:

- Mrs. Horlacher brought up the check register on our website. It used to be Excel and was changed to PDF to prevent manipulation. Citizens have asked that we change back to excel and suggested adding a caveat from the County Attorney that off-takes of the documents are not representative of the actuals that the County maintains. The check register will be changed back to excel starting with May and after go live Finance will utilize Munis to pull the credit card register in excel as well.
- Mrs. Horlacher informed the FAAC that the Auditor will be at our August meeting to kick off the FY2019 audit. Preliminary audit will be starting in 2 weeks.

- V. Mr. Peterson asked for public comment. One citizen commented that it was exciting to be at a meeting where you see accounting excitement. The committee explained the revenue stabilization methodology, and the percentage was increased this year from 1 to 3% to be in line with best practices.

- VI. Mr. Peterson adjourned to August 6, 2019 at 1:30 PM.



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Meeting: 08/06/19 03:00 PM
Department: Finance
Category: Agreements, Contracts, Lease, Procurement
Prepared By: Wanda Tormey
Department Head: Barbara Horlacher

**SCHEDULED
ACTION ITEM**

(ID # 3297)

**AUTHORIZATION FOR COUNTY ADMINISTRATOR TO EXECUTE A
CONTRACT AMENDMENT WITH BERRY DUNN MCNEIL & PARKER,
LLC FOR PHASE 2- HUMAN RESOURCES AND PAYROLL MODULES
PROJECT MANAGEMENT SERVICES FOR THE ENTERPRISE
RESOURCE PLANNING SOLUTION (ERP) PROJECT**

✓ Vote Record - Action Item 3297							
<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			Yes/Aye	No/Nay	Abstain	Absent	
	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	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

The Board is requested to authorize the County Administrator to execute the attached amendment to a contract with Berry Dunn McNeil & Parker, LLC (BerryDunn) for transitional project management services for Phase 2 which includes the Human Resources and Payroll modules to the Enterprise Resource Planning (ERP) System, for up to \$99,433.

Summary of Information

The County has been under contract with BerryDunn since April 2016. Current services include project planning and management, environmental fact-finding and analysis, assistance with the development and successful responses to the Request for Proposals (RFP), system selection, and contract negotiations for a new ERP system. BerryDunn has demonstrated professionalism, knowledge, experience and expertise regarding implementations and project management of ERP systems for other Virginia localities. The County has recognized that continued services with BerryDunn will significantly contribute to the overall success of Phase 2 of our ERP project. These

Action Item

Meeting of August 6, 2019

services include transitional project management services for an anticipated period of twelve months.

This is the second change order request for this contract. The previous change order, under Phase 1 was approved by the Board in April of 2018 for additional project management services during implementation.

Staff recommends executing the attached amendment to the current contract with BerryDunn for an amount not to exceed \$99,433.

The negotiated contract price can be accommodated within the ERP Budget.

The County Attorney has approved the contract amendment as to form.

Tara A. McGee

Tara A. McGee, County Attorney

7/30/2019

John A. Budesky

John A. Budesky, County Administrator

8/1/2019

ATTACHMENTS:

- Amendment and Proposal to Berry Dunn Contract (PDF)

SECOND CONTRACT AMENDMENT

The parties, **GOOCHLAND COUNTY, VIRGINIA**, a political subdivision of the Commonwealth of Virginia (County) and **BERRY DUNN McNEIL & PARKER, LLC** (Consultant), as of August 6, 2019, do hereby state as follows:

WHEREAS, the parties entered into a contract for financial software consulting services dated April 6, 2016 (Original Contract) and a contract amendment dated April 3, 2018 (Contract Amendment); and

WHEREAS, the scope of services for the Original Contract encompassed consulting services to assist County in identifying its needs, preparing procurement documents, evaluating proposals, and negotiating a contract for acquiring a new financial software system; and

WHEREAS, the scope of services for the Contract Amendment encompassed consulting services relating to the Phase I implementation of the new financial software system through the go-live readiness assessment; and

WHEREAS, the Original Contract permits County to seek additional services from Consultant; and

WHEREAS, Consultant has provided County with a July 16, 2019 Change Request Form #2 (hereinafter the "Change Request #2") for providing project management and project oversight services relating to the implementation of Phase 2 of the new financial software system involving the Human Resources and Payroll modules of the system;

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby amend the Original Contract and Contract Amendment as follows:

1. Paragraph 1 Contract Documents is amended to add, after "consist of", "the Second Contract Amendment dated August 6, 2019 (Second Contract Amendment)", and to add the following sentence before the last sentence: "The Second Contract Amendment shall govern over the Contract Amendment and Contract."
2. Paragraph 2 Scope of Work is amended to include the following at the end of the first sentence " , plus all work described in the Change Request #2 which is attached as **Exhibit A** to the Second Contract Amendment."
3. Paragraph 4 Contract Term is modified to add the following after "project", " , including the work encompassed by the Contract Amendment and the Second Contract Amendment,".
4. Paragraph 6 Contract Amount is amended to add the following after the last sentence:

“Services for Second Contract Amendment are to be provided as outlined in the Change Request #2 and billed on a time and materials basis, with total fees to the Consultant for the Second Contract Amendment not to exceed \$99,433.”

7. Paragraph 7 Additional Services is amended to add the following to the end: “and the Change Request #2.”

8. Paragraph 31 Fee Adjustments for Change in Scope is amended to add the following to the end:

“Parties have agreed to change the scope by including the Change Request #2 and have agreed to additional compensation as described in that document and the Second Contract Amendment.”

9. All the other terms and provisions of the Contract Documents remain in effect.

WHEREFORE, the parties have caused this document to be executed by persons authorized to act on their behalf.

GOOCHLAND COUNTY, a political subdivision
of the Commonwealth of Virginia

By: _____
John A. Budesky,
County Administrator

Approved as to Form:

County Attorney’s Office

CONSULTANT:
BERRY DUNN McNEIL & PARKER, LLC


By: Charles D. Snow
Its: Principal

Attachment: Amendment and Proposal to Berry Dunn Contract (3297 : Amendment to BerryDunn Contract)

Change Request Form

Financial System Implementation Project Management Services

Date: July 16, 2019

RE: Barbara Horlacher
 County of Goochland, VA
 1800 Sandy Hook Road
 P.O. Box 10
 Goochland, VA 23063

Change Request #2

1.0 Description of Change:

This change request authorizes BerryDunn to perform Project Management services associated with Phase 2 of the Financial System Implementation Project. Phase 2 of the project involves the Human Resources and Payroll modules of the system.

Project Management Services:

At this level of service, BerryDunn would serve in the role of Project Manager, on behalf of the County, during the system implementation for Phase 2. This level of effort assumes a full-time BerryDunn Project Manager providing on-site assistance one week per month and remote assistance one week per month. Our assumption is that County resources will participate in the testing, training, and data conversion activities and that the BerryDunn team will oversee these activities.

BerryDunn Project Management Services

No.	Activity/Deliverable	Description
1	Ongoing Project Management	BerryDunn will maintain an active role in leading and managing the implementation for Phase 2. This will include, but not be limited to, the following tasks: <ul style="list-style-type: none"> Monitor progress against Project Plans Monitor vendor compliance with the negotiated contract Monitor the progress of key configuration, data conversion, interface development, and report development activities Review change orders initiated by either the County or the vendor Maintain progress documents related to project goals and objectives
2	Lead Weekly Project Team Meetings	BerryDunn will lead the weekly project management meetings between the County and the vendor via teleconference and in person during on-site weeks. The focus will be to communicate project status and related

No.	Activity/Deliverable	Description
		risks and issues to the vendor, while reviewing the vendor's project status reports, in each meeting.
3	Monthly Project Status Reports and Executive Team Updates	The Monthly Project Status Reports will describe the activities that BerryDunn staff performed during the previous reporting period, planned activities for the upcoming reporting period, risks and issues associated with the implementation, and recommendations for addressing these risks and issues. We will consider needed change management actions as part of these recommendations. Additionally, the Reports will outline the activities/mitigation techniques being employed by the County and the implementation vendor to resolve previously identified risks and issues that are still being monitored by our team.

County Roles and Responsibilities:

With BerryDunn serving in the role of County Project Manager, our expectation for the County's involvement is as follows:

- Review and approve BerryDunn deliverables.
- Collaborate with BerryDunn on the development and maintenance of the Project Work Plan, Schedule, Communication Plan, Budget, and Project Implementation Plan.
- Collaborate with BerryDunn and the Vendor in the identification of gaps between the functionality of the software and the County's desired future business processes.
- Collaborate with BerryDunn in maintaining stakeholder communications, based on the previously agreed-upon Communication Plan.
- Participate in all testing and quality assurance activities as directed by BerryDunn and the Vendor.
- Assist BerryDunn with coordinating County staff participation and resources for training activities.

2.0 Reason for Change:

The County has requested for BerryDunn to provide Project Management services for Phase 2 of the implementation. Phase 2 of the project involves the Human Resources and Payroll modules of the system.

3.0 Budget:

The cost for the change request is \$88,800 (excluding expenses).

In the table on the following page, we have provided a per-trip travel expense total to assist the County in planning for travel expenses. Expenses will be billed to the County on a monthly basis, as incurred.

Attachment: Amendment and Proposal to Berry Dunn Contract (3297 : Amendment to BerryDunn Contract)

Services	Cost
<ul style="list-style-type: none"> • Project Management (24 weeks) – 480 hours <ul style="list-style-type: none"> ○ One week of on-site time each month (24 hours per week, 12 weeks) – 288 hours ○ One week of off-site time each month (16 hours per week, 12 weeks) – 192 hours • Participate in Weekly Project Team Meetings and Monitoring Activities • Monthly Project Status Update Reports 	\$88,800
Total Services (480 Hours) Excluding Travel Expenses	\$88,800
Total Estimated Costs based on seven (7) trips	\$10,633
Total Estimate Services Including Estimated Travel	\$99,433

Travel Expense Estimates

Expense Category	Price	Units per Trip	Total
Airfare	\$600	1 ticket	\$600
Hotel	\$105	3 nights	\$315
Rental Car	\$90	4 days	\$360
Per Diem (federal GSA rate)	\$61	4 days	\$244
Estimated cost per person, per on-site trip (assumes average of 3 days on-site)			\$1,519
Estimated total travel costs for Project Management (assumes 7 Trips)			\$10,633

4.0 Timeframe

This work will take place from July 2019 – July 2020.

Goochland County Approval:

Change Request: Approved Denied

Signature (County Representative)

Date



7/29/2019

Signature (BerryDunn)

Date



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Meeting: 08/06/19 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED
ACTION ITEM**

(ID # 3299)

**AMENDMENT OF THE FY2020 SCHOOL CAPITAL IMPROVEMENT
PROGRAM**

✓ Vote Record - Action Item 3299							
<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			Yes/Aye	No/Nay	Abstain	Absent	
	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	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

The Board is requested to amend the FY2020 School Capital Improvement Program (CIP) budget by transferring \$150,000 from the high school track renovation project and \$150,000 from the high school stadium renovation project to the Byrd generator project.

Summary of Information

Schools requests changes in the FY20 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 July 9, 2019.

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

John A. Budesky
John A. Budesky, County Administrator

7/30/2019

Action Item**ATTACHMENTS:**

- BudeskyTransmittal_Jul19CIPsigned (PDF)



Jeremy J. Raley, Ed.D.,
Superintendent

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

www.gln.d.k12.va.us

12.5.a

July 10, 2019

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 FY2020 Capital Improvement Program (CIP) budget by re-allocating **\$300,000 from school projects that have already been funded through FY2019 amendments:**

- 1) The Byrd generator project has come in overbudget. We purchased the actual generator using the FY2019 CIP budget of \$200,000 in May under a cooperative contract. We have contracted with a firm to install the generator in time for school to start in mid-August. **We are asking for a \$300,000 re-allocation of FY2020 projects to finish the Byrd generator project.**
- 2) The **high school track renovation** project is budgeted at \$250,000 in the approved FY2020 CIP. However, at our request, the Board of Supervisors approved using \$150,000 of the FY2019 budget to start this work in June for an August completion date. **We are asking that this \$150,000 FY2020 CIP budget be re-allocated to the Byrd generator project.**
- 3) The **high school stadium renovation** project is budgeted for an additional \$150,000 in the approved FY2020 CIP. However, at our request, the Board of Supervisors approved using \$150,000 of the FY2019 budget to start this work in the Spring for an August completion date. **We are asking that this \$150,000 CIP FY2020 budget be re-allocated to the Byrd generator project.**

The approval of the Byrd generator installation contract for \$278,000 and these FY2020 CIP budget amendments were approved by the School Board on July 9, 2019.

We thank the Board of Supervisors for their careful consideration of these project changes to the FY2020 CIP budgets. There is no additional funding requested from the County for the FY2020 School CIP.

Sincerely,


Jeremy J. Raley, Ed.D.
Superintendent

Attachment: BudeskyTransmittal_Jul19CIPsigned (3299 : FY2020 School CIP Amendment)



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Meeting: 08/06/19 03:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED
ACTION ITEM**

(ID # 3303)

**GENERAL FUND FY2019 YEAR END FUND BALANCE PROJECTION
AND FUND BALANCE ASSIGNMENTS**

✓ Vote Record - Action Item 3303						
<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			Yes/Aye	No/Nay	Abstain	Absent
	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	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

The Board is to receive information on preliminary FY19 general fund results. Based on that information, the Board is requested to approve assigned uses of general fund balance as of June 30, 2019, and appropriate available FY2019 fund balance for the FY2020 budget.

Summary of Information

Attached are general fund preliminary results for FY2019. Preliminary results for FY2019 indicate an ending fund balance of \$34,515,220, a decrease of \$1,722,108 over the FY2018 fund balance.

The second attachment lists recommended assigned uses of the estimated general fund balance as of June 30, 2019. Some of the assigned uses are carryovers from previous years, others are consistent with FY2020 budgets, and others are new recommendations. Staff requests approval of the fund balance uses for inclusion in the County's FY2019 financial statements. As these assignments are based on estimates they can be refined by the Board at the October or November meeting prior to publication in the Comprehensive Annual Financial Report.

Approval of these assignments does not result in the appropriation of funds except for

Action Item
the following:

- \$50,000 (previously assigned) for a Broadband study;
- \$500,000 for space study renovations;
- \$490,000 for SCBA equipment and tanker replacement;
- \$20,000 for IT replacement cycle;
- \$60,000 to transfer to Special Welfare.

John A. Budesky

John A. Budesky, County Administrator 8/1/2019

ATTACHMENTS:

- FY19 4rd qtr (PDF)
- FY19 Fund Balance (PDF)
- 2019 Special Welfare (PDF)

County of Goochland, Virginia

General Fund

FY19 Year-end Projections

DRAFT

Year Ended June 30, 2019

	Adopted Budget	Final Budget	Year-End Projected	Variance with Final Budget - Positive (Negative)
REVENUES				
Total revenues	\$ 53,493,685	53,541,504	\$ 57,300,000	\$ 3,758,496
EXPENDITURES				
Current:				
General government administration	5,370,986	5,309,986	4,822,764	487,222
Judicial administration	1,717,962	1,735,462	1,645,287	90,175
Public safety	10,844,115	10,888,928	10,232,298	656,630
General services	2,503,398	2,599,198	2,571,873	27,325
Health and human services	4,018,617	4,023,617	3,793,989	229,628
Education	22,590,000	22,687,157	22,387,157	300,000
Parks and recreation	1,029,226	1,030,226	1,009,303	20,923
Community development	1,695,193	1,713,265	1,551,556	161,709
Debt service:				
Principal retirement	\$ 3,227,095	\$ 3,227,095	\$ 2,918,699	308,396
Interest and other fiscal charges	332,523	332,523	495,667	(163,144)
Total expenditures	53,329,115	53,547,457	51,428,593	2,118,864
Excess (deficiency) of revenues over (under) expenditures	164,570	(5,953)	5,871,407	5,877,360
OTHER FINANCING SOURCES (USES)				
Transfer to Capital Projects Fund	(5,906,570)	(6,843,515)	(6,843,515)	-
Transfer to Office of Children's Services Fund	(943,000)	(943,000)	(750,000)	193,000
Total transfers net	(6,849,570)	(7,786,515)	(7,593,515)	193,000
Net change in fund balance	(6,685,000)	(7,792,468)	(1,722,108)	6,070,360
Fund balance - beginning	-	\$ 36,237,328	\$ 36,237,328	-
Fund balance - ending	\$ (6,685,000)	\$ 28,444,860	\$ 34,515,220	\$ 6,070,360
Nonspendable			1,290,362	
Restricted			24,617	
Revenue Stabilization			1,922,345	
Assigned			12,719,482	
Unassigned			18,558,414	
Projected Fund balance - ending			\$ 34,515,220	

Attachment: FY19 4rd qtr (3303 : Year End Projection and FY19 Fund Balance Assignments)

FINANCIAL POLICY COMPLIANCE	
Policy	10%
Actual debt service expenditures to total GF expenditures	6.14%
Unused capacity (favorable variance)	3.86%
Target unassigned fund balance	25%
Actual unassigned fund balance	29.0%
Exceed target (favorable variance)	4%
Revenue stabilization policy	3%
Actual revenue stabilization	3%

Attachment: FY19 4rd qtr (3303 : Year End Projection and FY19 Fund Balance Assignments)

FY2019 Estimated General Fund Year End Balances

Total Fund Balance 6/30/18, per CAFR: \$ 36,237,328
 Unassigned FB plus revenue stab. as of 6/30/18, per CAFR: \$ 20,241,213

Description	Estimated Amount	Fund Balance Classification
Prepaid items	168,163	Nonspendable
Due From TCSD in future years (Three Chopt Loan)	1,117,634	Nonspendable
Inventories	4,565	Nonspendable
Conservation Easement Stewardship	15,360	Restricted
Courthouse Maintenance funds In GF Balance (Fund 42)	9,257	Restricted
Revenue Stabilization Reserve - at least 3% of Annual Budget	1,922,345	Committed
Reserve for future school debt	468,000	Assigned
Reserve for Louisa Border Engineering & Surveying Costs	140,000	Assigned
Broadband Plan (unspent from FY2016)	50,000	Assigned/Appropriate
For FY2020 General Fund budget	1,000,000	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	147,000	Assigned
Social Services unspent funds in GF Balance (Fund 40)	175,000	Assigned
Reservation for Encumbrances rolled forward	39,500	Assigned
FY20 CIP	3,349,000	Assigned
Space study renovations	500,000	Assigned/Appropriate
Broadband programs	250,000	Assigned
Courthouse Village studies	100,000	Assigned
Fire Rescue	490,000	Assigned/Appropriate
Courthouse land acquisition	500,000	Assigned
DSS transfer to special welfare	60,000	Assigned/Appropriate
FY21 CIP	3,322,982	Assigned
IT reservations	20,000	Assigned/Appropriate
Schools - reserve unspent FY19 budget	300,000	Assigned
New assignment for FY19		
General Fund Balance 6/30/19	\$ 34,515,220	
Nonspendable	1,290,362	
Restricted	24,617	
Committed	1,922,345	
Assigned	12,719,482	
Unassigned	<u>\$ 18,558,414</u>	
Unassigned FB plus revenue stab. as of 6/30/19	\$ 20,480,759	
Increase in unassigned FB plus revenue stab.	\$ 239,546	

Attachment: FY19 Fund Balance (3303 : Year End Projection and FY19 Fund Balance Assignments)

Special Welfare:

Goochland Social Services is requesting a one-time transfer of \$60,000 to our Specialist Welfare account. Of those funds, \$30,000 will be for Special Welfare Foster Care Discretionary and \$30,000 will be for Special Welfare Discretionary. Due to several vacancies and the receipt of additional funds for Medicaid expansion, the department had a larger balance of remaining local funds than usual at the end of the fiscal year.

The request for additional Special Welfare funds is aimed at further supporting the agency's efforts to provide essential support services to children and their families facing economic and social hardships.

Goochland Social Services uses these funds to cover the cost of expenses not eligible for reimbursement by VDSS or in a situation where all funds in the Budget line are used and we can't request additional funds from VDSS.

Special Welfare Foster Care Discretionary:

This category is used for items related to the foster child when VDSS funds are not allowed or if our budget lines have a balance of zero and we are unable to request additional funds for the program year. Examples of past expenditures in this category include:

- Summer and specialized camps for foster youth
- At the time of removal from the parental or relative home, diapers, formula, baby food for an infant or toddler
- Cribs or toddler beds when necessary
- Junior and Senior high school year activities for our older foster youth to include school fees, proms, cap and gowns, graduation items, homecomings, etc.
- Services not covered by Medicaid or where the service provided by Medicaid is not as thorough and comprehensive as a private provider (psychological for foster youth or the biological parent)
- Parent Coaching
- Substance abuse services

Since 06/2014 to current, Goochland Social Services spent slightly over \$44,500 in Foster Care Discretionary funds. The current balance is \$20,786 with several pending case related expenditures.

Special Welfare Discretionary:

These funds are used for a variety of purposes including many prevention services. We use these funds if it is an unallowable expense in the VDSS budget or if our budget lines have a balance of zero and we are unable to request additional funds for the program year. Examples of past expenditures include:

- Safety repairs to the home of a family for stabilization
- Safety repairs to the home of the elderly who are slightly over income
- Prevention services for families that are at-risk of the children being placed into foster care (Substance Abuse treatment, psychological, rental assistance to help family remain in home, extermination services,)
 - During FY2018, the department had 27 cases involving one or more substance abusing caretakers. This is a decrease from 31 cases in FY2017. The cost for substance abuse services remains the most prominent service need among services clientele.

Since 06/2014 to current, Goochland Social Services spent slightly over \$18,500 in Discretionary funds. The current balance is \$7,623.24.

If the transfer of funds is approved, the Department will utilize other available funds including but not limited to budget lines 829, 830, 861, 866, and 895 prior to accessing Special Welfare funds. Special Welfare funds will be used when a) the most appropriate service is not an allowable cost under any of the agency's budget categories or b) there are not enough funds remaining to cover the cost of the identified service need.