

Issue Analysis Form

Date: November 30, 2017
Item: Adult Education Appropriation Adjustments
Lead Department(s): County & School Finance
Contact Person(s): Betsy Drewry



Description and Current Status

The amount of funding to be provided for District 19 Adult Education programs for each fiscal year is determined following the beginning of each fiscal year. The Board of Supervisors adopts a preliminary budget with the understanding that once state revenues are known, revisions will be submitted. The County has received final approved amounts from District 19 Adult Education through the School Board Finance Department (fiscal agent).

FY2018 preliminary revenues were estimated as \$885,877 and final estimated revenues are \$915,128.59 which represents an increase of \$29,251.59.

The requested appropriation increases are the amounts above those included in the adopted FY2018 budget.

A summary of the changes in revenues and expenditures is shown below:

REVENUES:

Code	Description	FY18 Estimate	FY18 Revised Estimate	Change
0218-30-601-0000-333801	SPACE Adult Ed Federal	288,637.00	314,970.86	26,333.86
0218-10-506-8113-316881	SPACE Basic Education	31,751.00	31,751.49	0.49
0218-10-506-8113-316882	Workplace	356,289.00	363,899.61	7,610.61
0218-10-506-8113-316883	Contract Fees Admin	4,630.00	2,500.00	(2,130.00)
0218-20-601-8203-324090	Regional Coordinator	103,408.00	89,678.70	(13,729.30)
0218-20-601-8203-324092	Regional Gen Adult Ed	33,988.00	37,152.00	3,164.00
0218-20-601-8203-324093	Race to GED	67,174.00	75,175.93	8,001.93
TOTAL		885,877.00	915,128.59	29,251.59

EXPENDITURES:

Code	Description	FY18 Estimate	FY18 Revised Estimate	Change
0218-2180	Regional Program Manager	349,914.00	343,533.61	(6,380.39)
0218-2182	General Adult Education	33,988.00	37,152.00	3,164.00
0218-2183	SPACE Adult Education	320,388.00	337,276.98	16,888.98
0218-2184	Race to GED	67,174.00	82,753.00	15,579.00
0218-2185	Workplace	114,413.00	114,413.00	-
TOTAL		885,877.00	915,128.59	29,251.59

Details are provided on an attachment.

Government Path

- Does this require IDA action? Yes No
- Does this require BZA action? Yes No
- Does This require Planning Commission Action? Yes No
- Does this require Board of Supervisors action? Yes No
- Does this require a public hearing? Yes No
- If so, before what date? Yes No

Fiscal Impact Statement

Adult Education operations do not have a fiscal impact on the County. The activities are housed in a special revenue fund (Fund 0218) and all expenditure operations are supported by revenues within that fund.

A \$29,251.59 increase in appropriation is required in order for District 19 Adult Education to expend the higher estimated revenues.

County Impact

There is no increased local funding or County impact for this Adult Education program.

Notes

D19 Adult Education
FY2018 Final Revenue Budget

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV
0218-30-601-0000-00000-000-000-000-333801-	ADULT ED FED SPACE-ADULT ED	-314,970.86
0218-10-506-8113-00000-000-000-000-316881-	ADULT ED SPACE-ADULT BASIC ED	-31,751.49
0218-10-506-8113-00000-000-000-000-316882-	ADULT ED WORKPLACE	-363,899.61
0218-10-506-8113-00000-000-000-000-316883-	ADULT ED CONTRACT FEES/ADMIN	-2,500.00
0218-20-601-8203-00000-000-000-000-324090-	ADULT ED REGIONAL COORDINATOR	-89,678.70
0218-20-601-8203-00000-000-000-000-324092-	ADULT ED REG GEN ADULT EDUCAT	-37,152.00
0218-20-601-8203-00000-000-000-000-324093-	ADULT ED RACE TO GED	-75,175.93
<i>Revenue Total</i>		<i>-915,128.59</i>

D19 Adult Education
FY2018 Final Expenditure Budget

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL APPROP
0218-06-201-2180-00000-000-000-000-41102 -	REG PROG MGR COORDINATOR	72,500.00
0218-06-201-2180-00000-000-000-000-42100 -	REG PROG MGR FICA	5,546.00
0218-06-201-2180-00000-000-000-000-42210 -	REG PROG MGR RETIREMENT-VRS	7,000.00
0218-06-201-2180-00000-000-000-000-42300 -	REG PROG MGR HOSPITAL/MEDICAL	3,938.00
0218-06-201-2180-00000-000-000-000-42400 -	REG PROG MGR GROUP LIFE INSURA	625.00
0218-06-201-2180-00000-000-000-000-42750 -	REG PROG MGR RET HLTH CARE CR	300.00
0218-06-201-2180-00000-000-000-000-43311 -	REG PROG MGR CONTRACT FEES/ADM	253,624.61
0218-06-201-2180-00000-000-000-000-45551 -	TRAVEL-REGIONAL	0.00
Total 2180 REGIONAL PROGRAM MANAGER		343,533.61
0218-06-201-2182-00000-000-000-000-41300 -	GEN ADULT ED PART-TIME SALARIE	34,503.00
0218-06-201-2182-00000-000-000-000-42100 -	GEN ADULT ED FICA	2,649.00
0218-06-201-2182-00000-000-000-000-42700 -	GEN ADULT ED WORKER'S COMPENSA	0.00
Total 2182 GENERAL ADULT EDUCATION		37,152.00
0218-06-201-2183-00000-000-000-000-41100 -	SPACE AD ED SAL & WAGE	23,000.00
0218-06-201-2183-00000-000-000-000-41103 -	SPACE AD ED CLERICAL	43,500.00
0218-06-201-2183-00000-000-000-000-41300 -	SPACE AD EDPART-TIME SALARIES	161,958.98
0218-06-201-2183-00000-000-000-000-42100 -	SPACE AD EDFICA	17,800.00
0218-06-201-2183-00000-000-000-000-42210 -	SPACE ADULT ED RETIREMENT	12,500.00
0218-06-201-2183-00000-000-000-000-42300 -	SPACE HOSPITAL/MEDICAL PLANS	12,000.00
0218-06-201-2183-00000-000-000-000-42400 -	SPACE AD ED GRP LIFE INSURANCE	808.00
0218-06-201-2183-00000-000-000-000-42500 -	SPACE DISABILITY INSURANCE	200.00
0218-06-201-2183-00000-000-000-000-42700 -	SPACE AD WORKER'S COMPENSATION	0.00
0218-06-201-2183-00000-000-000-000-42750 -	SPACE AD RET HLTH CARE CRED	1,000.00
0218-06-201-2183-00000-000-000-000-43071 -	SPACE AD EDINDIRECT COST-REGIO	10,100.00
0218-06-201-2183-00000-000-000-000-45230 -	SPACE AD EDTELEPHONE	4,410.00
0218-06-201-2183-00000-000-000-000-45420 -	SPACE AD EDLEASE/RENT OF BUILD	25,000.00
0218-06-201-2183-00000-000-000-000-45551 -	SPACE AD EDTRAVEL-REGIONAL	5,000.00
0218-06-201-2183-00000-000-000-000-46051 -	SPACE AD EDSUPPLIES	20,000.00
Total 2183 SPACE - ADULT EDUCATION		337,276.98
0218-06-201-2184-00000-000-000-000-41100 -	RACE SAL & WAGE	25,500.00
0218-06-201-2184-00000-000-000-000-41300 -	RACE TO GED PART-TIME SALARIES	43,500.00
0218-06-201-2184-00000-000-000-000-42100 -	RACE TO GED FICA	4,800.00
0218-06-201-2184-00000-000-000-000-42210 -	RACE RETIREMENT-VRS	2,200.00
0218-06-201-2184-00000-000-000-000-42300 -	RACE AD ED HTAL/MEDICAL PLANS	500.00
0218-06-201-2184-00000-000-000-000-42400 -	RACE AD ED GROUP LIFE INS	268.00
0218-06-201-2184-00000-000-000-000-42500 -	RACE DISABILITY INSURANCE	35.00
0218-06-201-2184-00000-000-000-000-42750 -	RETIREE HEALTH CARE CREDIT	150.00
0218-06-201-2184-00000-000-000-000-45551 -	RACE TRAVEL-REGIONAL	700.00
0218-06-201-2184-00000-000-000-000-46014 -	RACE TO GED OTHER OPERATING SU	5,100.00
Total 2184 RACE TO GED		82,753.00
0218-06-201-2185-00000-000-000-000-41300 -	WORKPLACE PART-TIME SALARIES &	105,000.00
0218-06-201-2185-00000-000-000-000-42100 -	WORKPLACE FICA	8,033.00
0218-06-201-2185-00000-000-000-000-42700 -	WORKPLACE WORKER'S COMPENSATIO	180.00
0218-06-201-2185-00000-000-000-000-46001 -	WORKPLACE OFFICE SUPPLIES	1,200.00
Total 2185 WORKPLACE		114,413.00
Expense Total		915,128.59

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 12th day of December, 2017:

Present:

William A. Robertson, Jr., Chairman
Donald R. Hunter, Vice-Chairman
Alan R. Carmichael
Hugh G. Mumford
T. J. Webb

Vote:

C-7

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

RESOLUTION; APPROPRIATION DISTRICT 19 ADULT EDUCATION
FY2018 REVENUE AND EXPENDITURE INCREASES (\$29,251.59
STATE, FEDERAL AND LOCAL REVENUE CHANGES)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 12th day of December, 2017, does hereby authorize the following increase of funds within the 2017-2018 Budget, such line items increased as follows, which monies to be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

APPROPRIATIONS

<u>FUND/ORGANIZATION</u>	<u>AMOUNT</u>
<u>Expenditure:</u>	
0218-2180 Regional Program Manager Expenditures	(\$6,380.39)
0218-2182 General Adult Education Expenditures	3,164.00
0218-2183 SPACE Adult Education Expenditures	16,888.98
0218-2184 Race to GED Expenditures	15,579.00
TOTAL ADULT EDUCATION EXPENDITURES	\$29,251.59

Revenue:

0218-30-601-333801 SPACE Adult Education Federal	\$ 26,333.86
0218-10-506-8113-316881 SPACE Basic Education	0.49
0218-10-506-8113-316882 Workplace	7,610.61
0218-10-506-8113-316883 Contract Admin Fees	(2,130.00)
0218-20-601-8203-324090 Regional Coordinator	(13,729.30)
0218-20-601-8203-324092 Regional Adult Education	3,164.00
0218-20-601-8203-324093 Race to GED	8,001.93
TOTAL SCHOOL GRANTS	\$29,251.59

A Copy Teste:

Percy C. Ashcraft
County Administrator