Finance items for August 25 Agenda received on August 21, 2020

Year-end encumbrances
CARES Act request - Boys and Girls Club (Revised)

FY20 Supplements
#63 Minor dept budget overages
#64 School Food Additional Federal Funding
#65 CARES Act contribution to SB for technology

FY21 Supplements
#8 Reappropriation of FY20 Encumbrances
#9 Reappropriation of E911 Next Gen Grant Carryforward

Madison County
Final FY20 Encumbrances of YE Fund Balance

MOTION to approve the following amounts as encumbrances on fund balance as of 6/30/2020

General Fund

				Total contract =	
12510	Data Processing	ThincIT - selection & evaluation	26,684.00	$47K	10-01-12-12510-3148
12510	Telephones	For Sheriff replacement	7,225.00		10-01-12-12510-8114
22100	Commonwealth Attorney	Wireless for Courthouses	2,096.52		10-02-22-22100-8103
31200	Sheriff	Vehicles	131,943.15		10-03-31-31200-8106
31401	E911	Security System	10,939.00		10-03-31-31401-8118
43200	F&M	Timberland reseeding	9,519.70		10-04-42-43200-8241
43200	F&M	HVAC replacement - Moore Bldg	25,038.64		10-04-42-43201-8112
43200	F&M	Security System	6,271.00		10-04-42-43202-8238
			219,717.01		

School Capital Projects

WYES Vestibule	26,381.93	32-09-92-94117-8121
Tech Upgrades- Wetsel	10,000.00	32-09-92-94118-8121
Tech Upgrades - Madison HS	10,000.00	32-09-92-94119-8121
MCHS Security Storefront	13,698.00	32-09-92-94401-8121
SBO Gym Cafeteria	64,479.00	32-09-92-94403-8121
	124,558.93	

FY 21 Carryforwards not requiring encumbrances

E911 Next Gen Project	213,913.00	grant funded -- no encumbrance of fund balance required

Boys & Girls Club of Madison
Estimated FY21 (July 1, 2020 - June 30, 2021) Budget for Expanded Club Programs

05 - Madison Branch

	September - December			Annual			
	Current Estimate	Actual	Change	Current Estimate	Actual	Change	Prior Year
	Sep-Dec 2020 Budget	Sep-Dec 2019 Actual	Sep-Dec 2020 Budget Vs. 2019 Actual	FY21 Budget	FY20 Actual	FY21 Estimate Vs. FY20 Actual	FY20 Budget
Revenue							
Donations	3,452	104,322	104,322	222,490	117,040	105,450	114,000
Private Grants	0	12,000	(12,000)	10,000	12,000	(2,000)	20,500
Government	16,100	15,971	129	47,774	43,024	4,750	50,000
Cares Act	125,000	0	125,000	125,000	0	125,000	0
Program Fees	698	1,815	(1,117)	4,650	9,349	(4,699)	22,000
*Net Income from Special Events	0	(874)	874	0	46,056	(46,056)	105,450
Total Revenue	145,250	133,234	217,208	409,914	227,469	182,445	311,950
Expenses							
Wages	116,375	72,491	43,884	333,534	232,858	100,676	251,814
Program Supplies	15,068	12,257	2,811	41,701	21,294	20,407	27,125
Operations & Occupancy	2,339	2,037	302	5,701	4,926	775	4,950
**Other	11,468	6,432	5,036	41,603	23,970	17,633	36,416
Total Expenses	145,250	93,217	52,033	422,539	283,048	139,491	320,305
Revenue Over (Under)	0	40,017	(40,017)	(12,625)	(55,579)	42,954	(8,355)
Other Income/(Expense)	0	1,146	(1,146)	3,382	4,457	(1,075)	2,900
Transfers to/from Investments	0	0	0	9,243	0	9,243	5,455
Change in Net Assets	0	41,163	(41,163)	0	(51,122)	51,122	0

*FY20 Actual Net Income from Special Events was only $46,056 because of the cancellation of scheduled events due to COVID-19. No special events are scheduled for FY21.

**Other Expenses includes shared expenses of $34,889 for FY21, or 9% of expenses.

	Current Estimate	FY21
Detail of Government Funding	Sep-Dec 2020	Budget
Madison County	0	2,000
VFHY	1,250	5,000
TANF	8,400	20,000
CACFP	5,200	13,000
OJP	1,250	5,000
Summer Food Program	0	2,774
Total	**16,100**	**47,774**

Other Budget Notes

As indicated in the budget, $125,000 in CARES Act funding is essential to the Club's ability to run a full-day program for the full school year versus its traditional after-school program. It will mitigate the increase of 49% (+$139,491) in FY21 operating costs in a year when the Club is not able to hold special events, which traditionally represent approximately $105,450 of the Madison Club budget. With CARES Act funding to cover the months of September through December, the Club will be able to move forward with plans for the fall and utilize other resources raised in the fall and spring (individual gifts, private grants, and investment income) to continue a full-day program for the remaining six months of the year. The following budget edits reflect this strategy:

1. The revenue line item *Donations/Grants/Government* is separated into three line items.
2. FY21 *Donations* ($222,490) represents private gifts, including an increase of $105,450 over previous years due to the Club's decision not to hold FY21 special events because of COVID-19.
3. *Donations, Other Income,* and *Transfers to/from Investments* will be used to support full-day operations from January - June 2021.
4. The FY20 Budget reflects the Madison Club's budgeted *Net Income from Special Events* ($105,450) in a traditional year without COVID-19.

BOARD OF SUPERVISORS

COUNTY OF MADISON

PROPOSED SUPPLEMENTAL APPROPRIATION

DATE: 8/25/2020

FY2020

Type of Supplement	
	Interdepartmental transfer (same fund)
	Interfund transfer
x	Revenue/Expense offset
x	Use of contingency
	Other use of fund balance not in original budget

PURPOSE: To appropriate additional amounts to cover minor departmental budget overages

GL Account Reference	Account type	Fund Name	Department		Object Code/Source	Debit	Credit
10-02-21-21100-6020	EXP	General Fund	Circuit Court		Books & subscriptions	67.00	
10-09-91-91100-9200	EXP	General Fund	Contingency		Contingency reserve		67.00
10-03-32-32300-5642	EXP	General Fund	MCRS		Four for life	482.48	
10-240202	Rev	General Fund	N/A		Four for life grant		482.48
						549.48	549.48

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.

FY20 Allocation $15,482.48
FY20 Budget 15,000.—
Diff $482.48

10-240 902

COMMONWEALTH of VIRGINIA

Department of Health

Office of Emergency Medical Services
1041 Technology Park Drive
Glen Allen, VA 23059-4500

1-800-523-6019 (VA only)
804-888-9100
FAX: 804-371-3108

March 01, 2020

MADISON COUNTY GOVERNMENT
P O BOX 309 MADISON VA 22727

Dear City/County Administrator:

IMMEDIATE ATTENTION REQUIRED
Please return this report within 30 days

Your locality will be receiving the Fiscal Year 2020 "Four-For-Life" payment for Emergency Medical Services (EMS) in the amount of $15,482.48 . These funds are for the collection period October 01, 2019 through September 30, 2020.

Guidelines for the use of these funds are attached and are available on our website: http://www.vdh.virginia.gov/emergency-medical-services/return-to-locality/ . Prior to distribution of these funds to the local government, this office must receive your Report of Expenditures on last year's distribution. The total amount that must be reported for last year's distribution is annotated on the enclosed report.

The Four-For-Life program, as amended in 2000, stipulates that four additional dollars be charged and collected at the time of registration of each passenger vehicle, pickup or panel truck. The funds collected, pursuant to Section 46.2-694, Code of Virginia, shall be used only for emergency medical services. The law further states that the Department of Health shall return twenty-six percent (26%) of the registration fees collected to the locality wherein such vehicle is registered to provide funding for:

1. Training of volunteer or salaried emergency medical service personnel of licensed, non-profit emergency medical service agencies; or
2. The purchase of necessary equipment and supplies for licensed, non-profit emergency medical service agencies.

MADISON COUNTY
FD-PRG-PJT-CC-OBJ EXPENDITURES SUMMARY REPORT
for Fiscal Year 2020 (Fiscal Year 2020)
Posted Only Figures
Executed By: mjcostello

Code	Description	Original Budget	Appropriations Amendments	Appropriations	Outstanding Encumbrances	Expenditures Year-to-Date	Available Balance	Percent Used
FD 10 GENERAL FUND								
PRG 02 JUDICIAL ADMINISTRATION								
PJT 21 COURTS								
CC 21100 CIRCUIT COURT								
1440	OFFICE ASSISTANT/SECRETARY	$ 28,596.00	$ 326.79	$ 28,922.79	$ 0.00	$ 29,064.00	$ 141.21-	100.49
3212	JURORS/JURY COMMISSIONER FEES	$ 5,000.00	$ 0.00	$ 5,000.00	$ 0.00	$ 2,410.00	$ 2,590.00	48.20
5210	POSTAL SERVICES	$ 1,800.00	$ 0.00	$ 1,800.00	$ 0.00	$ 1,796.00	$ 4.00	99.78
6001	OFFICE SUPPLIES	$ 500.00	$ 0.00	$ 500.00	$ 0.00	$ 156.83	$ 343.17	31.37
6020	BOOKS & SUBSCRIPTIONS	$ 2,600.00	$ 0.00	$ 2,600.00	$ 0.00	$ 2,900.71	$ 300.71-	111.57
8101	OFFICE EQUIPMENT	$ 1,500.00	$ 0.00	$ 1,500.00	$ 0.00	$ 1,472.25	$ 27.75	98.15
8102	OFFICE FURNITURE	$ 0.00	$ 280.44	$ 280.44	$ 0.00	$ 2,870.44	$ 2,590.00-	1023.55
21100	CIRCUIT COURT	$ 39,996.00	$ 607.23	$ 40,603.23	$ 0.00	$ 40,670.23	$ 67.00-	100.17
21	COURTS	$ 39,996.00	$ 607.23	$ 40,603.23	$ 0.00	$ 40,670.23	$ 67.00-	100.17
02	JUDICIAL ADMINISTRATION	$ 39,996.00	$ 607.23	$ 40,603.23	$ 0.00	$ 40,670.23	$ 67.00-	100.17
10	GENERAL FUND	$ 39,996.00	$ 607.23	$ 40,603.23	$ 0.00	$ 40,670.23	$ 67.00-	100.17
GRAND TOTAL		$ 39,996.00	$ 607.23	$ 40,603.23	$ 0.00	$ 40,670.23	$ 67.00-	100.17

BOARD OF SUPERVISORS

COUNTY OF MADISON

PROPOSED SUPPLEMENTAL APPROPRIATION

DATE: 8/25/2020

FY2020

Type of Supplement	
	Interdepartmental transfer (same fund)
	Interfund transfer
x	Revenue/Expense offset
	Use of contingency
	Other use of fund balance not in original budget

PURPOSE: To appropriate additional funding to School Food Fund for additional costs funded by Federal Funds

GL Account Reference	Account type	Fund Name	Department	Object Code/Source	Debit	Credit
24-330812	Rev	School Food	N/A	Summer Food Service		200,000.00
24-06-65-65000-9000	EXP	School Food	School Food	School Food	200,000.00	
					200,000.00	200,000.00

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.

Superintendent
Ms. Anna Graham

Assistant Superintendent
Mrs. Cathy Jones

Director of Administration
Mrs. Tina Weaver

MADISON COUNTY SCHOOL BOARD

60 School Board Court
Madison, VA 22727

540-948-3780
540-948-5143 facsimile

August 11, 2020

Mr. Clay Jackson, Chairman
Madison County Board of Supervisors
302 Thrift Road
Madison, VA 22727

Dear Clay:

Due to COVID-19, the Food Services Department has provided meals to Madison families from a Federal Nutrition Grant. This has caused the original FY20 Food Services Budget of $885,000 to be insufficient for the necessary increased purchases and revenues. Claims to date total $937,468.38, and total revenue is $1,021,372.10. To comply with accounting rules, the FY20 Food Services Budget needs to be increased with a supplemental appropriation.

With this letter, the Madison School Board respectfully requests a supplemental appropriation of $200,000, which will increase the Food Services Budget to $1,085,000. The total new Food Services Budget will then be sufficient to allow for any claims or revenue that still may come in.

Thank you for your consideration and your continued support of Madison County Schools.

Sincerely,

Anna Graham
Superintendent

c: Jack Hobbs
Mary Jane Costello
Tina Cropp

BOARD OF SUPERVISORS

COUNTY OF MADISON

PROPOSED SUPPLEMENTAL APPROPRIATION

DATE: 8/25/2020

FY2020

Type of Supplement	
	Interdepartmental transfer (same fund)
x	Interfund transfer
x	Revenue/Expense offset
	Use of contingency
	Other use of fund balance not in original budget

PURPOSE: To appropriate FY20 CARES Funding to Schools to fund certain costs for student remote learning

GL Account Reference	Account type	Fund Name	Department		Object Code/Source	Debit	Credit
14-330206	Rev	COVID grants	N/A		CARES-Title V		58,492.61
14-09-96-96100-9823	Exp	COVID grants	Transfers		Transfer to School Op Fund	58,492.61	
23-410511	Rev	School Operating	N/A		Transfer from COVID Grants Fund		58,492.61
23-06-68-68000-9000	Exp	School Operating	Technology		Technology Costs	58,492.61	
						116,985.22	116,985.22

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.

Superintendent
Ms. Anna Graham

Assistant Superintendent
Mrs. Cathy Jones

Director of Administration
Mrs. Tina Weaver

MADISON COUNTY SCHOOL BOARD

60 School Board Court
Madison, VA 22727

540-948-3780
540-948-5143 facsimile

August 13, 2020

Mr. Clay Jackson, Chairman
Madison County Board of Supervisors
302 Thrift Road
Madison, VA 22727

Dear Clay:

In FY20 budget, the schools incurred expenses totaling $58,492.61 that meet the criteria for CARES funding. CARES money was not used at that time, because the funding stream had not been appropriated to the schools.

The next school board meeting is Monday, September 14, 2020. The agenda will include a request to the Board of Supervisors for a supplemental appropriation to the FY20 budget from CARES funding totaling $58,492.61 in order to reclassify expenses from the school board's operating budget to CARES funding.

Thank you for your consideration and your continued support of Madison County Schools.

Sincerely,

Anna Graham
Superintendent

c: Jack Hobbs
Mary Jane Costello
Tina Cropp

Madison County

School Board Request for CARES funding

Equipment Required for Remote Learning

Line Item	Item Request	Reason for Purchase	Building Location	Original Request Price	Final Price	Vendor	Date Ordered	Purchase Order	Date Paid	Fiscal Year Tagged	FY20	FY21
1	Device Bags	Used to protect devices traveling off campus	All Locations	$38,915.00	$21,932.90	Mohawk USA	6/23/20	41943	8/10/20	FY21		$21,932.90
2	Staff Laptops	Depleted Inventory for Staff	All Locations	$29,250.00	$29,238.75	CDWG	6/23/20	41941	8/10/20	FY21		$29,238.75
3	GoGuardian License	Website filtering on Chromebooks	WYES and MPS	$5,391.75	$5,118.75	CDWG	6/23/20	41941	7/13/20	FY20	$5,118.75	
4	Google Licensing	Used to remote manage Chromebooks	WYES and MPS	$4,450.00	$4,320.00	Vivacity Tech	6/23/20	41939	7/13/20	FY20	$4,320.00	
5	Chromebooks	Used to cover 1:1 for WYES and Grade 2	WYES and MPS	$31,150.00	$35,920.00	Vivacity Tech	6/23/20	41939	7/13/20	FY20	$35,920.00	
6	iPads	Used to cover 1:1 for PK-1 and	MPS	$52,920.00	$52,920.00	Apple	6/23/20	41942	8/10/20	FY21		$52,920.00
7	iPad Case	Protect student and staff iPads	MPS	$4,770.00	$4,770.00	CDWG	6/23/20	41941	7/13/20	FY20	$4,770.00	
8	jamf License	Used to remote manage iPads	MPS	$1,305.00	$1,350.00	CDWG	6/23/20	41941	7/13/20	FY20	$1,350.00	
9	VPP Credit	Used for educational App	MPS	$5,000.00	$2,000.00	Apple	7/28/20	42139	8/10/20	FY21		$2,000.00
10	USB Drives	Used to download content to families with broadband issues	All Locations	$11,985.00	$11,055.00	CDWG	6/24/20	41944	Partial 7/13/20 Partial 8/10/20	FY 20 - $6,728.81 FY 21 - $,4326.19	6728.81	$4,326.19
11	Screencastify	Video Recording Software	All Locations	$3,000.00	$3,000.00	Screencastify	6/23/20	41940	7/13/20	FY21		$3,000.00
12	Labeling Material	Used to mark take home devices	All Locations	$0.00	$285.05	Amazon	6/24/20	42127	7/13/20	FY20	$285.05	
13	bus hotspot battery pack	Need for 1:1 take home initiative and bus hotspots	MPS	$0.00	$3,225.96	Amazon	7/27/20	42136	8/10/20	FY21		$3,225.96
14	Chromebook Chargers	Backup inventory for damaged devices	All Locations	$0.00	$7,485.00	AG Parts	7/27/20	42137	8/10/20	FY21		$7,485.00
15	Contingency Funds	Used for potential price inflation	All Locations	$8,000.00	$0.00	-	-	-	-			-
Total				**$196,136.75**	**$182,621.41**						**58,492.61**	**124,128.80**
Remaining from Original R		**$13,515.34**										
												182,621.41

Receipts to claim against (**$182,621.41** (FY20 and FY21)

BOARD OF SUPERVISORS

COUNTY OF MADISON

PROPOSED SUPPLEMENTAL APPROPRIATION

DATE: **8/25/2020**

FY2021

Type of Supplement	
	Interdepartmental transfer (same fund)
	Interfund transfer
	Revenue/Expense offset
	Use of contingency
x	Other use of fund balance not in original budget

PURPOSE: To reappropriate FY20 Year-End Encumbrances

GL Account Reference	Account type	Fund Name	Department		Object Code/Source	Debit	Credit
10-01-12-12510-3148	Exp	General Fund	Data Processing		IT Consulting	26,684.00	
10-01-12-12510-8114	Exp	General Fund	Data Processing		Telephones	7,225.00	
10-02-22-22100-8103	Exp	General Fund	Commonwealth Attorney		IT Equipment	2,096.52	
10-03-31-31200-8106	Exp	General Fund	Sheriff		Motor Vehicles	131,943.15	
10-03-31-31401-8118	Exp	General Fund	E911		Security System	10,939.00	
10-04-42-43200-8241	Exp	General Fund	F&M		Timberland reseedin	9,519.70	
10-04-42-43201-8112	Exp	General Fund	F&M		HVAC replacement	25,038.64	
10-04-42-43202-8238	Exp	General Fund	F&M		Security System	6,271.00	
32-09-92-94117-8121	Exp	School Cap Proj	WYES Vestibule		School Capital Proj	26,381.93	
32-09-92-94118-8121	Exp	School Cap Proj	Tech Upgrades- Wetsel		School Capital Proj	10,000.00	
32-09-92-94119-8121	Exp	School Cap Proj	Tech Upgrades - Madison HS		School Capital Proj	10,000.00	
32-09-92-94401-8121	Exp	School Cap Proj	MCHS Security Storefront		School Capital Proj	13,698.00	
32-09-92-94403-8121	Exp	School Cap Proj	SBO Gym Cafeteria		School Capital Proj	64,479.00	
32-499999	Rev	School Cap Proj	N/A		Use of Fund Balance		124,558.93
12-499999	Rev	General Fund	N/A		Use of Fund Balance		219,717.01
						344,275.94	344,275.94

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.

BOARD OF SUPERVISORS

COUNTY OF MADISON

PROPOSED SUPPLEMENTAL APPROPRIATION

DATE: **8/25/2020**

FY2021

Type of Supplement	
	Interdepartmental transfer (same fund)
	Interfund transfer
x	Revenue/Expense offset
	Use of contingency
	Other use of fund balance not in original budget

PURPOSE: To reappropriate carryforward E911 Next Gen Project (grant funded)

GL Account Reference	Account type	Fund Name	Department		Object Code/Source	Debit	Credit
10-03-31-31402-3192	EXP	GF	E911 Next Gen		911 Address Maintenance	1,250.00	
10-03-31-31402-3312	EXP	GF	E911 Next Gen		Software Upgrades	3,250.00	
10-03-31-31402-5230	EXP	GF	E911 Next Gen		Telecommunications	5,000.00	
10-03-31-31402-8103	EXP	GF	E911 Next Gen		IT Equipment	144,413.47	
10-03-31-31402-8104	EXP	GF	E911 Next Gen		Communication Equip	30,000.00	
10-03-31-31402-8117	EXP	GF	E911 Next Gen		Purchased Software	30,000.00	
10-240115	REV	GF	N/A		PSAP Equip Grant		213,913.47
						213,913.47	213,913.47

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.