



**COUNTY OF PRINCE GEORGE**  
**FISCAL YEAR 2020-2021**  
**ADOPTED BUDGET**



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# ACKNOWLEDGEMENTS

As with many of the programs in the County of Prince George, the development and adoption of the budget is a team effort. The County Administrator's Office and Finance Department develop the budget with the assistance of many other individuals in County government. This acknowledgement identifies those key individuals who shared in the development and adoption of this budget; many others who assisted are not individually identified.

Board of Supervisors	Donald R. Hunter, Chairman Alan R. Carmichael, Vice Chairman Floyd M. Brown, Jr. Marlene J. Waymack T. J. Webb
Clerk of the Circuit Court	Bishop Knott
Commissioner of Revenue	Darlene Rowsey
Commonwealth's Attorney	Susan O. Fierro
Community Corrections Program	Bettina Coghill
Community Development and Code Compliance	Julie Walton
County Administrator	Percy C. Ashcraft
County Attorney	Steve Micas
Deputy County Administrator	Jeff Stoke
Finance Department	Betsy Drewry / Lori Robertson
Fire and EMS Department	Brad Owens / Paul Mauger (Interim)
General District Court Clerk	Denise Covington
General Properties Department	Mike Purvis
Human Resources Department	Corrie Hurt
Information Technology	Clifton Young
Parks and Recreation Department	Keith Rotzoll
Police Department	W. Keith Early
Prince George County School Board	Robert E. Cox, Jr., Chairman Lewis E. Stevenson, Vice Chairman Rob Eley Kevin S. Foster Chris Johnson
Prince George County Public Schools	Lisa Pennycuff, Superintendent Monique Barnes, Finance Director
Real Estate Assessor	Rod Compton
Registrar	Allan Richeson
Sheriff's Department	Bucky Allin
Social Services Department	Shel Bolyard-Douglas / Libby Vinsh (Interim)
Southside Programs for Adult Continuing Education	Kathy Anderson
Treasurer	Susan C. Vargo
Utilities & Engineering	Franklin Haltom



The Honorable Donald Hunter, Chairman  
The Honorable Alan Carmichael, Vice Chairman  
The Honorable Floyd Brown, Jr.  
The Honorable Marlene Waymack  
The Honorable T.J. Webb

Dear Chairman Hunter and Members of the Board of Supervisors:

I am pleased to submit to you the official Budget document contained hereto for the 2020-21 fiscal year.

The Budget is submitted and adopted to assist the Board of Supervisors in making policy decisions that are geared to meet the challenges of the community, as well as lend itself to public scrutiny through input from taxpayers and the media. The Budget is also designed to incorporate extensive financial controls and pursue goals of efficiency and effectiveness by balancing short-term and longer-term community interests.

Ultimate approval of the annual Budget is seen as the most important action taken by the Board of Supervisors. The Budget serves as a financial roadmap for what programs and services are offered in Prince George County.

The Budget is balanced in accordance to State code and reflects accurate revenue and expenditure estimates using the best information available at the time of adoption. Furthermore, the adopted budget is designed to continue providing a high level of service to the citizens and businesses of Prince George County.

## General Information

### *Sustained Stability in Financial Operations*

Prince George County for FY '19 reported on time its financial data required by its auditor Robinson, Farmer, Cox. As a result, an unmodified (clean) opinion was given by the auditing firm.

Prince George County's AA plus bond rating was reaffirmed in March of 2017.

All financial policies approved by the Board of Supervisors were adhered to in FY '19, and recommendations in the FY'21 Budget were determined with all policies in mind. The Board of Supervisors has approved the construction of a new Walton Elementary School. The debt issued for this project and other School and County projects recommended for FY '21 will create some instances of non-compliance with the County's 10-year payout ratio policy.

The Finance Department for calendar year 2019 received the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2018. Additionally, the County received GFOA's Distinguished Budget Presentation Award for the FY '20 Budget.

### **Cash for a Rainy Day**

Staff continues to recommend to the Board of Supervisors the keeping of Fund Balance above 15 percent, even though the percentage requirement was reduced to 12.5 percent from 15 in 2015.

The Fund Balance reported in the FY '19 audit was 22.5 percent. The projection for FY '21 is 18.6 percent. The forecast for June 30, 2020 is 19.2 percent.

No Fund Balance will be used to balance the General Fund for FY '21, despite anticipated revenue loss impacts from the COVID-19 pandemic.

### **2019 Staff Awards & Recognition**

Calendar year 2019 was another dynamic 12 months for Prince George County. An aggressive Staff agenda was endorsed by the Board of Supervisors, and a multitude of goals were accomplished in every area of government.

As a result, numerous honors and awards were issued to departments and individuals. They include:

-Deputy County Administrator Jeff Stoke was named to the VLGMA Board of Directors.

-Deputy County Administrator Julie Walton was named to the VBCOA Board of Directors and was appointed legislative chairperson.

-Assessor Rod Compton received the Assessment Administration Specialist (AAS) designation from the International Association of Assessing Officers (IAAO). Less than 400 people have achieved this designation internationally over the past 20+ years and he was number 392.

-Economic Development Specialist Yoti Jabri was appointed Prince George County Enterprise Zone Coordinator and was named a 'Top 40 Under 40' by the Hopewell-Prince George Chamber of Commerce.

-Animal Services employee Samantha Santilli was named a 'Top 40 Under 40' by the Hopewell-Prince George Chamber of Commerce.

-Fire & EMS Director Brad Owens was named a 'Top 40 Under 40' by the Hopewell-Prince George Chamber of Commerce; and graduated from the prestigious LEAD Program for career development.

-Riverside Criminal Justice Agency employee Angel Watson was awarded the 'Employee of the Year' in 2019.

- Animal Services Officer Dana Newmeyer, was recognized by the Riverside Community Criminal Justice Board during the 9th Annual Community Appreciation breakfast.

- The 2019 "Officer of the Year" award was presented to one of PGPD's finest, Officer Kelly Borshch. The annual award and anniversary banquet for local public safety members was generously provided by the Hopewell VFW Post 637.

-Social Services Department Social Worker Amanda Binford was named '2019 State Social Worker of the Year' and to the 'Top 40 Under 40' list.

-Social Services employee Sabrina Martinez was recognized for her idea on 'Asset Based Community Development' by the Virginia Department of Social Services.

-Prince George County was named 'Best Community in Which to Live' for the third straight year by the readers of the Progress-Index.

-Prince George County earned the 'Government Agency' Award by the Friends of Lower Appomattox River.

-Prince George Back to School Fair won achievement awards by the National Association of Counties (NACO) and the Virginia Association of Counties (VACo).

-Prince George County Human Resources received recognition for its participation in the Youth Workforce Program.

### **Providing Information to Citizens**

The County continues to have an aggressive approach to informing its citizens through its website and the social mediums of Twitter, Facebook, Tumbler and Constant Contact outreach. Facebook has over 9,770 followers while Twitter has almost 2,580 followers. In addition the

website had 201,641 new users in calendar year 2019. A weekly County newsletter has 1,312 subscribers. The spring and fall County newsletter is mailed to over 15,000 locations in the County. In addition, relationships remain strong with traditional media such as newspapers, television and radio.

### **Latest Population & Unemployment Figures**

According to the Weldon Cooper Center for Public Service, Prince George County as of July 1, 2019 had an estimated population of 37,350 which is a 4.5 percent increase above the 2010 Census figures.

The figures are broken down in five categories: (1) General Population 29,371; (2) Fort Lee 3,809; (3) Riverside Regional Jail 1,375; (4) Federal Prison - Low Security 1,193; Medium Security 1,602.

The unemployment rate in Prince George remained stable in 2019. The latest figures showed a 2.9 percent rate through December. The COVID-19 pandemic has created dramatic increases in unemployment levels throughout the nation, Commonwealth of Virginia and the County. The official April 2020 rates were unavailable at the time of budget document publication, however the number of initial unemployment claims between March 14 and May 9 in Prince George County's is 1,462. The Continued Claims in Prince George County for the week ending May 9 is 877; an 812 increase in Continued Claims compared to March 14. The top 3 initial unemployment claim areas per Standard Occupational Classification (SOC) in the Crater region were:

- Food Preparation and Serving Related Occupations
- Office and Administrative Support Occupations
- Transportation and Material Moving Occupations

### **Continued Progress Throughout the Community**

Investments made by the Board of Supervisors in various community projects advanced in 2019.

Completion of a new courtroom in the County Courthouse.

Completion of a new fire station on Route 10/Moody Road.

Design continued on two new utility projects along Route 156 and Route 460 to the Food Lion Distribution Center.

New Scott Park (the Buren Property) hosted its Second Travel Soccer Tournament (Jerry Skalsky Memorial Tournament) and practices and games by the Parks & Recreation Department were held throughout the year.

Continued improvements at the Central Wellness Center created upgrades to several rooms on the first floor that are now occupied by non-profit organizations. The Board of Supervisors approved funding for Phase I improvements to the facility that will install a sprinkler system, upgrade restrooms and renovate a shower area to qualify the facility as an emergency shelter. Outside of the facility, a new walking trail was completed named 'Turkey Trot Trail.'

The County's Stormwater Program continued to make upgrades and improvements, including completion of one project at Cedar Creek Reach 2 and with continued work in Birchett Estates and at Cedar Creek Reach 5.

Major maintenance repairs were completed at the County Administration Building & the County Courthouse.

New 'Welcome Signs' were installed at entry points into Prince George County.

A new sidewalk was installed for greater safety between the Administration & Bland buildings.

An 'Adult Services Center' was established at the Human Services Building.

Several Utility Maintenance Projects were completed in 2019:

1. Pump Station #14 - Replacement of pumps and panel.
2. Pump Station #7 - Installed mag meter to replace former metering method.
3. Installed emergency bypass connections at Pump Stations #3, 7 and 17.
4. Installed Aeration unit at Pump Station #11 & install multiple drop connections to address odor (H<sub>2</sub>S) level at Fountain Ridge III.
5. Replaced 20" gravity sewer from Pump Station #3 to Laurel Springs due to pipe failure.
6. Beechwood Manor water reservoir roof replaced.
7. Rehabilitation of Cedarwood well storage tank and hydro pneumatic tank.
8. Rehabilitation of Beechwood water reservoir and hydro pneumatic tank.
9. Completed CCTV of all underground sewer to SCWWA.
10. SCADA installed in sewer Pump Stations #1, 2, 3, 4, 7, 13, 14, 19, 21 and 24.
11. Installed flow meters in manholes at the Petersburg Pump Station at Courthouse Rd. & Route 460.
12. Repair of water main under Temple Ave Bridge, to include installation of insertion valve to isolate system.

**Public Safety Initiatives**

A new public safety radio system was approved by the Board of Supervisors.

A dual project with Fort Lee to collaborate on 9-1-1 services was completed.

New Alerting Systems for six fire stations were approved and ordered.

Four new pieces of fire apparatus were ordered with fall 2019 bond proceeds in accordance with County Ordinance §74.4 that devotes two cents of Real Estate Tax revenue to apparatus replacements.

In-car cameras were installed in certain Police vehicles.

Satellite office for Police and a new training room for Fire & EMS were established at the Central Wellness Center.

Renovations were made to the Emergency Operations Center and new work stations for the Communications Officers have been ordered.

Architect was hired to design a new fire station at Jefferson Park.

**Economic Development & Tourism Activity**

In 2019, Prince George County had businesses complete or start new private investment with new locations, renovations, or expansions. The following projects were completed or started: NVR, Inc., Campofrio, Inc., Southside Physician Network, Proud Mama Kitchen, Morelia Mexican Restaurant, Tree Time Adventure and Fitness Park, Prince George Hibachi Hut, Virginia Physicians For Women, and Sheetz.

Discussions regarding Amazon began in 2019 and the announcement of 150 new jobs at the former Ace Hardware facility was announced February 19, 2020.

There were a total of 2,260 business licenses in 2019 (2,129 in 2018). New business licenses in 2019 amounted to 416 (compared to 301 in 2018). The remaining 1,844 business licenses were renewals.

A Business Roundtable Alumni event was held at the Country Club of Petersburg. The honoree was retiring Crater Planning District Commission Executive Director, Dennis Morris. The sixth Business Roundtable class was another opportunity to discuss economic development and tourism with businesses.

A strong emphasis was placed on the Business Retention & Expansion (BR&E) program, in which 24 businesses were visited.

The County responded to 22 industrial prospects with eleven site visits evaluating potential locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.

Assisted with Campofrio Food Group locating in a 143,790 square foot, refrigerated facility in SouthPoint Business Park from The Hollingsworth Companies. Campofrio, one of the largest companies in the processed meats sector, are well known for their European style meat products sold across Europe. They have recently enjoyed a very rapid growth in the United States for a company that before 2014 was primarily a European focused company.

Participated in Virginia State University's College of Business Career Awareness Session.

Held five workshops in coordination with the Department of Small Business and Supplier Diversity, Small Business Development Center of Longwood University and the Small Business Administration.

Participated in the new Virginia Economic Development Partnership Lunch & Learn series with Virginia's Gateway Region.

Assisted with judging the Advanced Technology Camp held at ITAC.

Held an operations visit with Goochland County Economic Development.

Participated in the J.E.J Moore Middle School and N.B. Clements Annual School Career Fairs.

Prince George County hosted a regional economic developer meeting with Virginia Gateway Region.

Prince George County provided seven (7) "Key to the County" plaques in partnership with the Hopewell/Prince George Chamber ribbon cuttings, grand opening events, and special anniversary celebrations. The businesses honored: Southside Physician Network, Proud Mama Kitchen, Morelia Mexican Restaurant, Tree Time Adventure and Fitness Park, Prince George Hibachi Hut, Virginia Physicians For Women, and Sheetz.



The Prince George Youth Workforce Academy held another successful year teaching the fundamentals of employment through a tri-partnership among Prince George Promise, Prince George Public Schools and Prince George County Government. There were 10 students assigned to Prince George County during the summer.

Sponsored and assisted the Virginia Career Works Crater Region Lean Workshop.

Completed the Prince George County Healthcare Brochure.

Created a Shop Small Business Saturday Promotion in collaboration with the Hopewell/ Prince George Chamber of Commerce.

The 7th Annual Czech Slovak Folklife Festival saw approximately 3,000 visitors to the County complex in October.

Created the Tourism Zone procedures that include Program Qualification Application, Annual Review Application and Sample Performance Agreement.

Participated in the Petersburg Area Regional Tourism National Tourism Week at Pamplin Park where the tourism industry and community leaders were invited to learn why tourism is important and get updated initiatives planned for the region.

Selected to host the 2021 Dixie Softball World Series for both the Darlings division (7-8 years old) and Angels X-play division (9-10 years old).

Assisted NVR, Inc. in locating in Southpoint Business Park. The company is investing \$11.5m in new capital and 201 new jobs over the next five years.

Economic Development Specialist, Yoti Jabri, completed International Economic Development Council Session One Course through the University of Oklahoma. Mr. Jabri was appointed Enterprise Zone Coordinator through the Virginia Department of Housing and Community Development.

Attended six tradeshow for retail, tourism and industrial prospects.

A part-time sports coordinator was hired in 2019 to manage the twelve tournaments in the County.

**Additional Accomplishments in 2019**

Through the direction of the Board of Supervisors, County Staff has been able to point to other numerous accomplishments over the last several months that bode well for our citizens and employees. They include:

1. Completed Clean Community Day.
2. Coordinated the 4th Annual Hometown Heroes Day events.
3. Held Farmer's Market.
4. Partnered with over 30 National Night Out sites.
5. Held Back to School Fair.
6. Held Toddler Fair.
7. Held breakfast honoring public safety chaplains.
8. Published two County newsletters.
9. Conducted 5<sup>th</sup> Public Safety Summer Camp.
10. County employees raised funds for Special Olympics through the Polar Plunge.
11. Coordinated Bring Your Child to Work Day.
12. Supported the efforts of community partners such as TRIAD; Local Emergency Planning Committee (LEPC); Community Emergency Response Team (CERT) and other civic organizations.
13. Held another Survivor Day program.
14. Used Govdeals.com to sell surplus property & vehicles.
15. Continued the unmanned aerial vehicle program.
16. Continued participation in the Dixie Youth Baseball/Softball League.
17. Continued aggressive inoperable vehicle and property maintenance program.
18. Held various activities related to the Employee Wellness Program.
19. Continued Drug Court Program.
20. Developed Fire & EMS Strategic Plan.
21. Coordinated the 4th Guns & Hoses Softball Game.
22. Conducted Pillowcase Training for all fourth grade classes.
23. Revised numerous employee personnel policies.
24. Hosted the Fifth Annual Community Corrections Job Fair.
25. Installed new sign at Burrowsville Community Center.
26. Held outreach event at Oak Shades Trailer Park.
27. Highlighted new Station 7 on 2019 Christmas ornament.
28. Hosted the Fourth Annual 'Celebrate Recovery' event.
29. Facilitated the 9<sup>th</sup> Annual Community Corrections Breakfast.
30. Prince George County native PFC Michael M. Carey was honored by having the Roundabout at Courthouse & Allin roads named in his honor.
31. Sent the 7-8 boys baseball team to the Dixie World Series.
32. Developed plan to improve service delivery for Jordan on the James and Beechwood Manor water systems.

**Demand for Services Continues to Increase**

A demand for services continues to increase, with pressures being felt throughout the entire County Government. Some examples:

- Total permits, applications and reviews completed by the Community Development & Code Compliance Department increased 16.7 percent in 2019.
- Total Property Maintenance & Environmental inspections in the Community Development & Code Compliance Department increased 12.6 percent in 2019.
- Total arrests increased 16 percent in 2019.
- Total traffic stops increased 3 percent in 2019.
- Total calls for service increased 1 percent in 2019.
- Fire & EMS handled 3,698 calls for service in 2019 that required one or more EMS units, which is an 11 percent increase over 2018.
- Mutual aid calls into the County (calls for which surrounding jurisdictions provide assistance) decreased to 27 calls in 2019 from 40 calls in 2018, or by 32 percent.
- Response times for the first fire apparatus arriving on a fire scene improved by two minutes for calls that required a fire company to be activated in 2019.
- The County Attorney's Office responded to 457 Freedom of Information and Court subpoena requests in 2019.
- The Utilities Department served 4,464 total customers in 2019, less than a 1 percent increase.
- The Real Estate Assessor's Department conducted 3,091 property inspections/visits in 2019.
- The Real Estate Assessor's Department maintained online property records for 13,829 parcels in 2019.
- The Real Estate Assessor's Department successfully implemented the Vision CAMA system to replace the legacy system in place since 1999.

- The Social Services Department served an average of 6,732 participants each month in 2019.
- The Social Services Department accepted 180 child protective service referrals in 2019, an increase of 2.5 percent.
- The Social Services Department conducted 32 investigations that resulted in 14 founded dispositions in 2019, an increase of 27.3 percent.
- The Children's Services Act served 57 youth in 2019, an increase of 32.5 percent.
- Pre-trial investigations in the Riverside Criminal Justice Agency increases 28 percent in 2019, and placements on home electronic monitoring increased 37 percent.
- Local Probation services in the Riverside Criminal Justice Agency increased
  - Placements to probation increased 21 percent
  - Referrals for drug testing increased 13 percent
  - Referrals to community services increased 23 percent
  - Number of community service hours completed increased 43 percent
- The Riverside Criminal Justice Agency completed 40 percent more alcohol tests and the number of positive alcohol tests increased by 80 percent.
- Participation in Parks & Recreation Athletic Leagues increased by 5 percent.
- Participation in Parks & Recreation Athletic Camps increased by 8 percent.
- General District Court felony filings totals up to 437 in 2019, a 7.9% increase; misdemeanor filings were down 1% from 2018 levels.
- Juvenile & Domestic Relations Court felony filings up to 116, a 22% increase; misdemeanor filings were down by 6% from 2018 levels.

# Budget Information

## Highlights

The FY '20-21 Budget is adopted based on the following provisions:

- Real estate revenue is projected to have an increase over FY '20. Other revenue sources including machine and tools taxes and personal property taxes are also projected to increase.
- Business and Professional Occupations taxes, lodging taxes and meals taxes are expected to decline in FY '21 due to projected reductions in consumer spending and travel caused by the coronavirus pandemic.
- Capital projects are included in the FY '21 Budget headlined by the construction of a new elementary school.
- Continued increase in costs at Riverside Regional Jail is projected.
- Increase in Comprehensive Services Act expenditures.
- Employee health insurance premiums will stay flat.
- Small contribution increases to the Virginia Retirement System for retirement and group life insurance are mandated.
- Increases to Worker's Compensation and Line of Duty Act premiums driven by legislative expansion of benefits for first responders.
- Expanded cyber security coverage to ensure appropriate and swift response to data and system threats and attacks, and to combat potential impact to our bond rating for inadequate preparedness.
- Continuing a vehicle replacement plan for vehicles throughout County Government.
- Providing financial support for the Public School Division based on a revised Revenue Sharing Calculation approved by the Board of Supervisors in August 2019.
- Advancing utility projects as outlined in the Master Plan.

The financial landscape has dramatically changed since the budget was proposed on February 25, 2020 because of the actual and anticipated impacts of COVID-19. Fee and rate increases that were proposed have been withdrawn and many proposed expenditure increases have been removed from the adopted budget as outlined below.

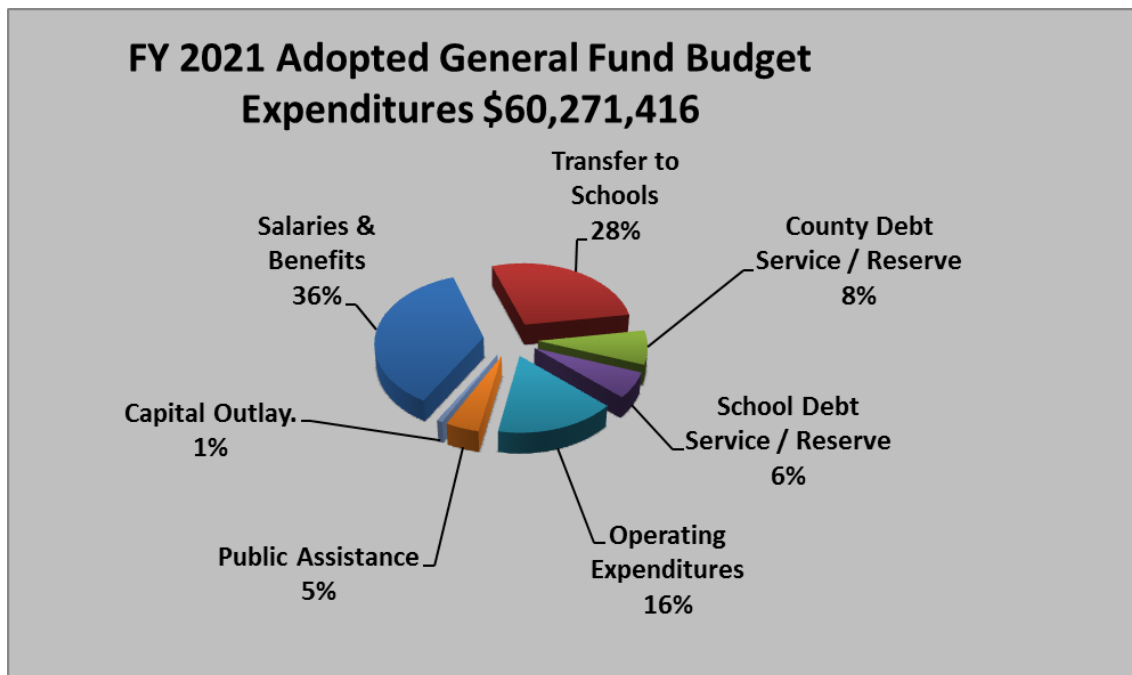
- Inflationary increases proposed for FY2021 permit and business license fees were withdrawn prior to budget adoption due to the COVID-19 fiscal impacts to businesses and citizens.
- Utility fee increases proposed for FY2021 to keep pace with water and sewer operational costs and to pay for needed capital maintenance and expansion were also removed from the budget recommended for adoption due to the financial impacts of COVID-19 to citizens and businesses.
- All but one new position proposed for FY2021 was removed prior to budget adoption. Seven (7) new General Fund positions and two (2) Utilities positions were proposed to keep up with critical needs in various departments. Only one (1) additional Utilities position remains in the adopted budget, a Meter Technician. Requested increases in certain part-time and overtime budgets were also reduced or removed.
- Proposed compression increases to continue implementation of a 2018 Salary Study were removed prior to budget adoption. No pay increase for employees is included in the adopted budget.
- Planned career development expansion was eliminated from the FY2021 budget prior to adoption and new participation in career development will not be allowed in FY2021. When career development participation is restored, employees will only be allowed to advance one level during a fiscal year.
- Planned increases to address maintenance upgrades to County buildings were eliminated, and the building and grounds repair supply budgets have been reduced to levels below FY '20.
- Blanket reductions of 50% were made in convention and education, training and food budgets. Budgets for employee recognition and special events were reduced as were fuel and supply budgets as well. Requested increases in non-mandated technology equipment and software were removed and local contributions to FOLAR and community colleges were eliminated from the adopted budget.

The total adopted County Budget is \$126,187,775 which is 2.5 percent more than the Budget document adopted for fiscal year 2020. The General Fund Budget is \$60,271,416, which is 4.4 percent more than the adopted amount for fiscal year 2020. The total adopted budget is \$3,872,749(3.0%) less than the budget originally proposed and the General Fund budget is \$1,449,477 (2.4%) less than the budget originally proposed.

# Expenditures

## General Fund

General Fund expenditures for FY '21 are \$2,509,928 greater than FY '20. This equates to an increase of 4.4 percent from FY '20. Included in this increase is a \$1,244,686 contribution to capital debt reserves to fund several needed school, public safety and county capital construction and improvement projects.



**Employee Salaries & Benefits**

There are 276 full-time employees and 8 part-time positions authorized in the Budget proposal and 270 full-time and 8 part-time positions are funded. For FY '21 there are no General Fund position additions. A new Meter Technician is included in the Utilities Fund, a self-supporting enterprise fund. **Seven additional General Fund positions proposed were eliminated prior to budget adoption** due to actual and anticipated revenue impacts created by COVID-19 for a savings of \$503,424. The General Fund positions proposed, but subsequently removed include:

- Two (2) Police Officers
- Deputy Director of Fire/EMS
- Senior Real Estate Appraiser
- Information Technology Computer/Technical Support Specialist
- Parks & Recreation Senior Grounds Maintenance Worker
- Social Services Manager III – Case Manager (84.5% state funded).

One employee reclassification remains as proposed for General Services - Building Maintenance Mechanic to Electrician.

The largest General Fund expenditure continues to be in employee salaries and benefits, which for FY '21 is 36 percent of the Budget.

The Budget does not include a salary increase for County employees. Compression increases that were proposed for impacted employees to continue partial implementation of the 2018 Salary Study were eliminated, and reduce the budget below proposed levels by \$96,295 (\$76,500 General Fund; \$19,795 other funds).

No increases are projected for employee health insurance costs. A General Fund increase of \$51,914 is mandated to cover an increase in the retirement contribution to VRS (\$6,079 other funds), and another \$4,098 is needed for higher group life insurance rates (\$480 other funds). The General Fund budget for adoption includes \$73,070 more to pay higher projected worker's compensation and Line of Duty Act (LODA) premiums; other funds are impacted by \$7,350. These increased worker's compensation and LODA premiums result chiefly from expected General Assembly action to cover more illnesses for first responders.

Because of budget reductions related to COVID-19, Career Development will not expand to new departments as originally proposed, nor will employees be allowed to advance to higher career development levels during FY '21. Total reductions in career development from proposed levels amount to \$98,500 (\$92,500 General Fund; \$6,000 other funds).



**Education Funding**

The approved local transfer to the Public School Division is 28 percent of the General Fund Budget for FY '21. The adopted budget includes funding in compliance with the School Revenue Sharing Calculation approved by the Board of Supervisors in August 2019. The amount of the transfer is \$16,688,835 (\$16,525,450 to the School Operating Fund and another \$163,385 to the School Textbook Fund). Budgeted is a transfer of \$567,000 from the School Division to the County to cover education-related Comprehensive Services Act expenditures, \$53,000 less than in FY '20.

The updated, approved School Revenue Sharing Calculation includes provisions to “carve out” or remove from the school operating transfer calculation, additional revenues derived from tax rate increases or changes to the tax structure, those additional revenues devoted to school capital expenditures and some increased operating and capital expenditures for public safety.

Because of COVID-19 related revenue reductions, contributions to Richard Bland Community College and John Tyler Community College were eliminated. They were proposed to total \$24,567 (\$20,000 to Richard Bland and \$4,567 to John Tyler).

A contribution is included for the Virginia Cooperative Extension Office at \$83,550. This amount supports local 4-H and other agricultural activities.

**Investment in Public Safety**

The FY '21 Budget includes funding for first responders in the Fire & EMS Department and the Police Department.

The Fire & EMS Budget is \$3,606,126, a 5.6 percent increase over FY '20. Included in the adopted budget are increases in part-time wages and overtime, and increases for LODA and worker's compensation premiums. Proposed increases for the addition of a Deputy Director of Fire/EMS and for additional turnout gear of \$23,945 were eliminated due to the expected financial impact of COVID-19. Also eliminated were increases in part-time staffing and training to allow for expanded paramedic status attainment. Additionally, training and fuel budgets were reduced and new participation and progression in career development was eliminated.

The Police Department Budget is \$6,127,483, a 3.3 percent increase over FY '20. Included in the adopted budget is the addition of three grant-funded school resource officers (who were added during FY '20), increases for LODA and worker's compensation premiums and some limited increases for uniforms and supplies. Corresponding DCJS School Resource Officer grant funding of \$213,052 has been included in the adopted revenues for FY '21 to cover the largest portion of salaries and benefits for four (3 additional and 1 continuing) School Resource Officers. Due to the expected financial impact of COVID-19, two newly-proposed full-time sworn police officers were eliminated from the budget slated for adoption. Additionally, training and fuel budgets were reduced and new participation and progression in career development was eliminated.

The adopted School Local Transfer Calculation includes “carve outs” of additional tax revenues totaling \$296,798 which are devoted to the following Public Safety operating expenditure increases:

- Deputy Sheriff - \$62,899 (added mid-year FY '20 and placed in budget base FY '21)
- Emergency Communications Center Maintenance Contract increases - \$48,779 (State mandated dual authentication and E-911 system maintenance increase)
- SAFER / FEMA Hiring Grant 00412 loss - \$185,120

Another \$140,561 of increased revenue devoted to Public Safety capital initiatives has been carved out of the School Transfer calculation as has \$560,000 (2¢) in Real Estate Tax Revenue devoted to Fire/EMS apparatus replacements in accordance with Prince George County Ordinance §74-4.

### **Volunteer Fire & EMS Companies**

Volunteer Fire and Rescue companies will receive a combination of \$4,673,124 from direct County contributions and those distributed by the Fire & Rescue Administration Budget. This amount is partially comprised of an estimated \$4,205,948 distributed through Fire & Rescue Administration and SAFER initiatives, and \$285,676 in contributions to fire companies in the form of Fire Company budgets. Combined spending is \$161,229 more than in FY'20. COVID-19-related reductions did impact budgets for the fire companies, and their adopted FY '21 budgets are \$30,776 less than the adopted FY '20 budgets.

An estimated amount of \$130,000 will be appropriated equally to the Fire Companies in the fall of 2020 for Fire Programs Funds. The County is also funding \$34,160 to cover the mandate by the General Assembly for coverage for the Volunteer Fire & EMS and Auxiliary Police relative to the Line of Duty Act, and another \$53,013 for volunteer accident and sickness insurance.

The Length of Service Awards Program (LOSAP) is a “retirement / annuity” benefit provided to fire volunteers for length of service to the County. The fund is budgeted based on an actuarial study and is administered by Hometown Insurance Agency. The General Fund contribution budgeted for FY'21 is \$141,000, the same level as in FY '20.

Volunteer Fire & EMS companies also receive the amount of two cents on the real estate tax rate in an Apparatus Replacement Fund. The amount for FY '21 pledged to debt service from those two cents is \$484,267. Another \$75,733 will be transferred to the Capital Improvement Fund for Apparatus to equate to two cents of the real estate tax, or \$560,000.

	Fire Rescue Admin Budget	Contributions to Fire Companies	Fire Programs Funds	Line of Duty	LOSAP	SAFER GRANT	Fire Apparatus	Fire Station Construction & Improvements [CIP Fund]
FY16-17 (Actual)	2,596,674	299,720	78,700	19,151	77,681	-	-	65,800
FY17-18 (Actual)	2,898,010	264,719	135,410	20,771	166,855	252,697	90,991	184,800
FY18-19 (Actual)	3,107,412	304,798	85,322	24,552	103,492	520,688	9,166	2,752,244
FY19-20 (Adopted)	3,388,341	316,452	TBD	25,780	181,500	568,192	162,537	-
FY20-21 (Adopted)	3,571,966	285,676	TBD	34,160	181,500	599,822	75,733	-
<i>The Route 10 Fire Station was completed in FY2018-19 at a total cost of \$3,001,712</i>								
<i>Funds were borrowed in the Spring of 2019 for a new Jefferson Park Fire Station - \$3,200,000 and design work is underway</i>								
<i>Funds were borrowed in the Fall of 2019 for fire Apparatus - \$2,250,000 and will be repaid with 2 ¢ in devoted Real Estate Taxes in accordance with County Ordinance §74.4</i>								

### **Board and Care of Prisoners**

Another increase in the Budget from FY '20 to FY '21 is the expenditures to the Riverside Regional Jail. Increases in the daily population, coupled with declining jail revenue, have created the need for an increased Prince George County contribution of \$2,188,680, or \$156,904 (7.7 percent) over last year. The adopted contribution to Riverside Regional Jail is based on a recommended daily per diem of \$46 per day. The per diem must be approved by the full board of the Riverside Regional Jail.

In addition, a contribution to the Crater Youth Care Commission is expected to rise by \$25,818 or 8.75 percent over FY '20.

### **Other General Fund Expenditures**

The Department of Social Services is funded at 3.6 percent of total Budget expenditures. The local portion is \$790,290. Also included in the adopted budget is \$2,005,300 to cover expenses related to the Comprehensive Services Act, of which \$754,300 is the required local match. The increase in Comprehensive Services Act spending is \$55,300 or 2.8 percent.

The County participates in the VJCCCA (Virginia Juvenile Community Crime Control Act) program. One local employee oversees juvenile home monitoring and juvenile community service programs. A total of \$89,511 is included for this program for FY '21. The County receives state funding of \$52,775 and \$36,736 is the budgeted local contribution.

### **Capital & Equipment**

The Board of Supervisors will consider borrowing funds in the spring of 2021 to complete another round of borrowing for various capital projects. Davenport, the County's financial advisor, assisted the Capital Improvement Plan Committee in developing a model to determine how the requested and ranked capital projects could strategically be accomplished over time by permanently devoting \$1,244,686 in real estate tax resources (roughly the value of 5 cents of Real Estate Tax in FY '20 + 1% growth) to repay debt from

bond issuances. This capital contribution was reduced by \$17,814, from the originally proposed contribution of \$1,262,500, due to the delay of Fire Company 1 renovations until FY '22.

The recommended capital projects to be financed in FY' 21 by bond issuance total \$35.5 Million and are:

- A New Walton Elementary School [School] - \$31,954,151\*
- Prince George High School Generator [School] - \$179,220
- Zoll X Series Monitors [County Public Safety] - \$157,276
- County Fleet Garage Bay Expansion [County] - \$2,100,000
- School Technology Infrastructure [School] - \$328,000 [E-Rate local match]
- School Buses [School] - \$412,000
- Police / County Vehicles [County Public Safety / County] - \$400,000 (continuation)

\*Excludes \$1,000,000 in Design Fees appropriated by the Board of Supervisors in FY'20.

Renovations to Prince George Volunteer Fire Company 1 originally estimated at \$2,500,000 will be delayed until FY '21 and a study will be performed during FY '21 to determine feasibility, scope and a fine-tuned budget estimate.

Capital recommendations and one-time equipment purchases include:

Information Technology

- \$84,012 for IT Software with increases of \$73,012 for:
  - \$64,512 for annual subscription to Exchange On-Line (supports migration to the Cloud implemented in FY'20)
  - \$8,500 for increased software - \$7,000 VMware Software License and \$1,500 for server backup software (Altaro)
- \$135,024 in IT Equipment with increases of \$20,024 for:
  - VMware Host Server - \$11,500
  - Other Switch Replacements - \$5,500
  - WiFi Access Point Upgrades - \$4,024

***Proposed items eliminated*** due to COVID-19 financial impacts are:

- \$19,712 BigFix Software purchase for IT staff for computer patching, imaging software deployment, remote management capabilities and inventory management [eliminated in adopted budget]
- \$50,000 in proposed equipment increases for:
  - SAN Switch Replacement - \$21,000
  - Increase in annual PC/Laptop/MDT replacements - \$15,000
  - Other Switch Replacements - \$14,000

Recreation

- \$10,770 included for one lawn mower

***Proposed items eliminated*** due to COVID-19 financial impacts are:

- \$10,465 included to refinish CWC gym floor [eliminated in adopted budget]

Fire/EMS

- \$38,055 included for turnout gear purchases, the same as in FY '20 (\$23,945 less than proposed amount due to COVID-19 financial impacts)
- \$29,000 (increase of \$10,000) included for fire and rescue equipment in Fire/EMS Administrative budget

Vehicles – No General Fund vehicles are included in the adopted budget. The adopted budget for FY'21 includes continued debt issuance of \$400,000 for vehicles; police and administrative. Eliminated due to COVID-19 fiscal impacts was the purchase of two vehicles by the Economic Development Fund. These purchases would have allowed for the transfer of two existing fleet vehicles for use in other County departments.

There is also \$250,000 included to continue maintenance projects to County buildings and grounds, \$50,000 less than the FY '20 adopted amount. The maintenance project budget was proposed at \$350,000, but was reduced by \$100,000 due to COVID-19 financial impacts.

### **Debt Service**

Approved County-wide Debt Service payments and contributions to reserves for debt service are significantly higher than in FY '20. Included for adoption is year 1 of a permanent contribution to debt / capital reserves of \$1,244,686 to fund debt repayment of numerous School, Public Safety and County capital projects. The allocation of that debt/capital reserve is based on the MADS (Maximum Annual Debt Service) requirement for each category as follows:

- School (86.256%) - \$1,073,620
- County Public Safety (11.293%) - \$140,561
- County (2.451%) - \$30,305

Total adopted debt service expenditure budget is \$9,633,057; \$1,645,645 greater than the FY'20 adopted amount. The adopted General Fund transfer to Debt and Debt Reserves is \$8,527,980; \$1,367,474 greater than in FY '20. This increase is \$122,788 excluding the \$1,244,686 contribution to debt/capital reserve referenced above.

Debt is typically broken down into five categories: County Tax Supported, County Stormwater, Economic Development, School and Utilities. A One-Time Source Category has been added for FY'21, as the board approved utilizing one-time funding sources (Investment Interest and Economic Development Funds) to repay some of the debt issued in the fall of 2019. Utilities, County Stormwater, and Economic Development have specific revenue streams which support debt related to these activities. County Tax Supported and School debt are supported by the General Obligation of the County and relies completely on the tax dollar.

<b>Debt Service</b>				
		<b>Annual Debt Payments &amp; Amounts Held in Reserve</b>		
<b>Category</b>	<b>Outstanding Principal as of 12/31/2019</b>	<b>Adopted FY2021</b>	<b>Adopted FY2020</b>	<b>Actual FY2019</b>
County - Tax Supported	41,608,980	4,831,563	4,521,643	4,529,598
County - One-Time Sources	-	267,140	-	-
County - Stormwater	2,136,000	451,818	440,990	441,934
Schools	12,641,431	3,696,417	2,638,863	2,662,610
Economic Development	4,005,000	386,119	385,916	384,528
Utilities	1,515,000	368,513	376,030	148,525
Includes Fall Borrowing; Excludes any principal payments made 7/1/2019-12/31/2019				

# Utility Fund

The Prince George County Public Utilities Department is an enterprise fund charging fees for services rendered in an amount great enough to cover its own expenses. Revenues are primarily generated through user fees and connection charges. General Fund tax dollars are typically not used to fund the annual operating expenses of the department. Each year the County reviews the utilities fees to ensure that the on-going fees are sufficient to cover the continuity of its operations.

No utility fee increases are included in the adopted FY '21 budget. **Proposed fee increases** of three (3) percent for water and one (1) percent for wastewater **were eliminated due to the projected fiscal impacts of COVID-19 to consumers**. These increases would have raised the average household bi-monthly bill to \$53.38 for water and \$114.16 for wastewater.

The department serves approximately 4,464 customers. This includes 4,035 residential customers and 429 non-residential customers. There are approximately 2,919 customers that receive both water and sewer services, 235 water-only customers, and 1,310 sewer-only customers.

The department operates and maintains the County's public water and wastewater systems including the central water distribution system, six rural water well systems, and 25 wastewater pumping stations. One additional position is included in the adopted FY '21 budget; a Meter Technician. An additional Utility Engineering Technician proposed for FY '21 was eliminated prior to budget adoption due to COVID-19 impacts.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2019, cash on hand was just over \$12 million. The fund ended fiscal year 2019 with a \$26,381,309 net position, up \$1,588,345 from fiscal year 2018.

Leveraging the Enterprise Fund's strong financial position and stable revenues should enable the Department to balance cash and debt funding to reinvest in infrastructure to ensure that capital assets are renewed appropriately to protect the long-term viability of providing water and wastewater services to the community.

FY 2021 adopted expenditures are \$35,749 less than adopted FY '20 budgeted expenditures. Reductions were made to the proposed FY '21 budget in response to COVID-19 pandemic impacts to consumers to include:

- Elimination of a newly proposed Engineering Technician
- Elimination of proposed compression pay increases for impacted employees
- Reductions to training, fuel and supplies
- Elimination of a capital contingency

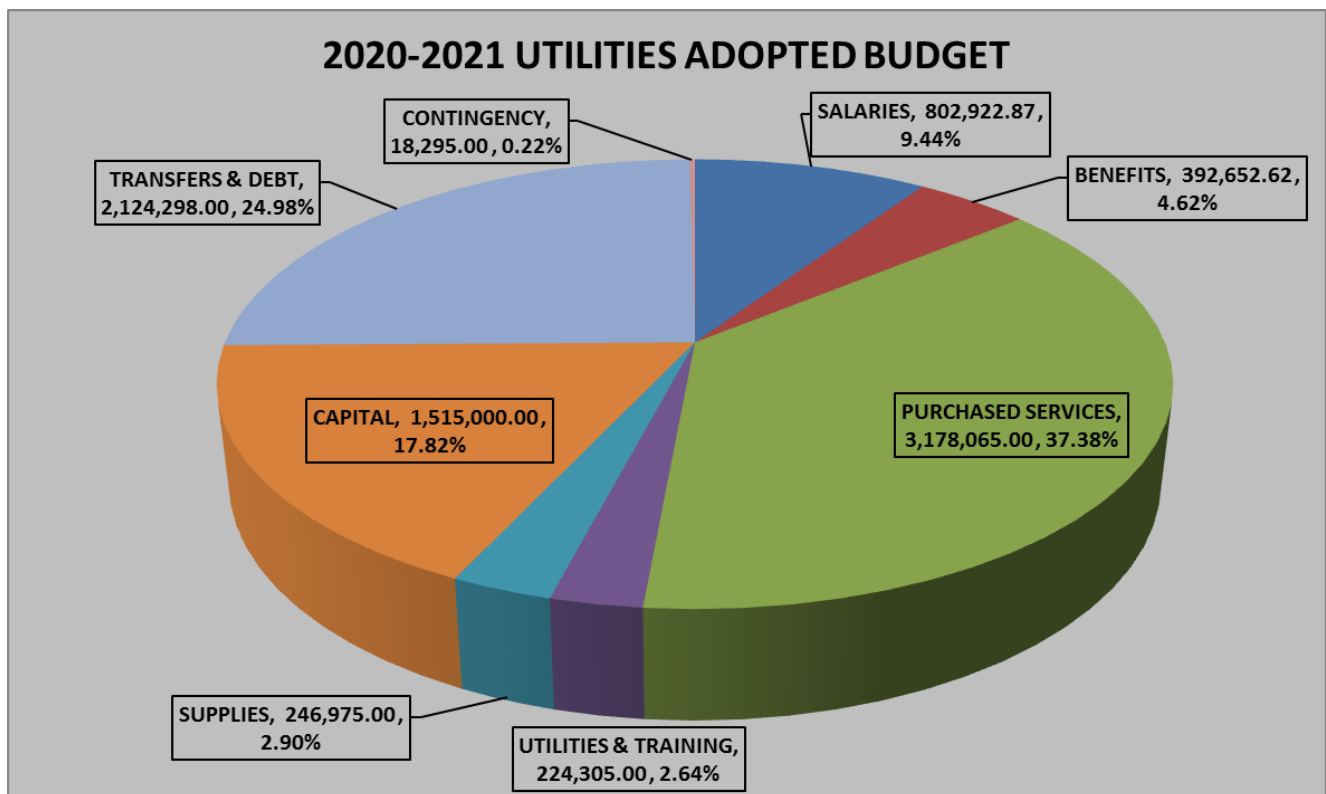
Additionally, a proposed borrowing to accommodate \$5.2 million in capital maintenance and expansion projects has been deferred. Only projects that can be "cash-funded" will be accomplished during FY '21.

The FY 2021 adopted budget includes \$1,255,000 for capital utility project planning and completion. A variety of maintenance projects will be prioritized and recommended.

Projects targeted for planning (design) and completion are:

- ARWA Supply Central Water Supply Extension to Route 10
- Temple Avenue Tank and Booster Station rehabilitation
- Preliminary engineering report to address future wastewater capacity needs of the Route 460 corridor and the Southpoint Business Park.
- Repairs / Rehabilitation of sewer pump stations and water tanks.

The total adopted Utilities Budget for FY 2021 is \$8,502,513; \$6,746,728 net of inter-fund transfers.

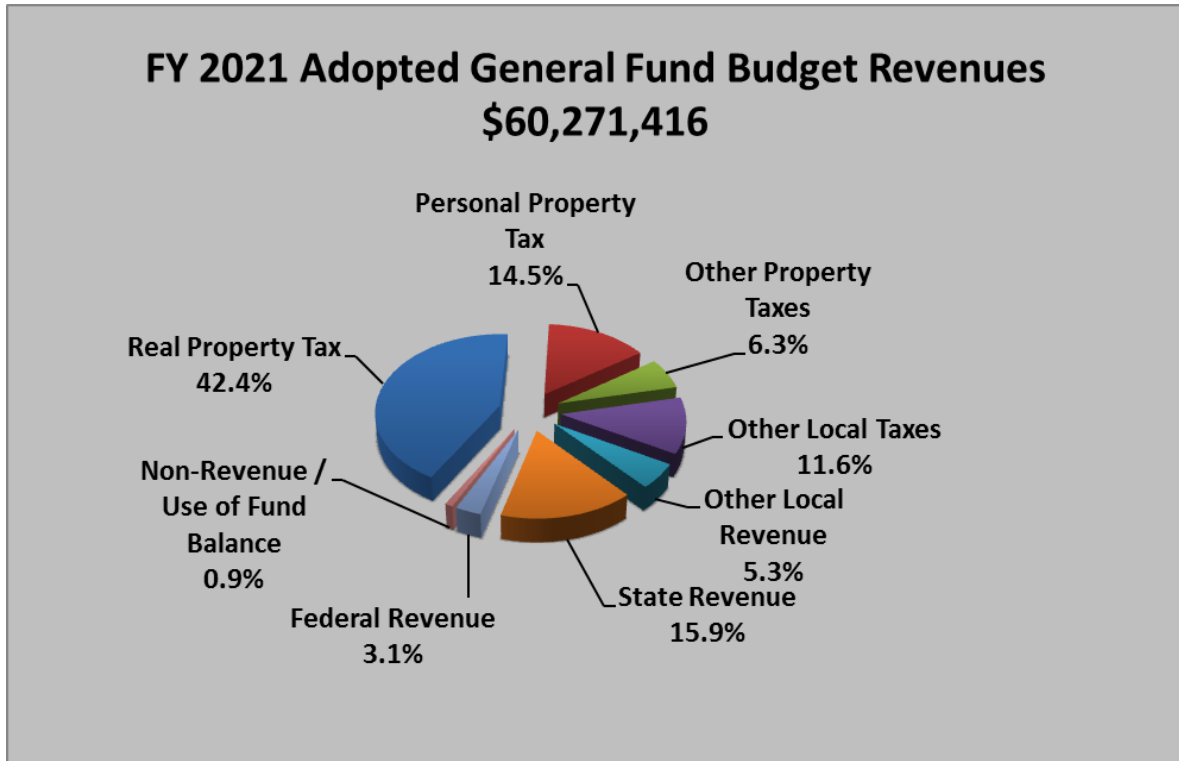




# Revenues

## General Fund

General Fund revenue is budgeted at \$60,271,416, an increase of \$2,509,928 (4.35%) over FY'20.



Growth in the real estate revenue is projected at \$1,552,000 or 6.46 percent (down from \$1,900,000 pre-pandemic estimates). The adopted Budget contains no increase in the real estate tax rate, which remains at 0.86 cents per \$100 of assessed value. Commercial and Industrial real estate parcel values represent 16.5 percent of assessed real property values, while residential, agricultural and multi-family assessments make up 83.5 percent.

City/County	2020 RE Rate
Sussex	0.58
Surry	0.71
Dinwiddie	0.79
Isle of Wight	0.85
Prince George	0.86
Chesterfield	0.96
Hopewell	1.13
Colonial Heights	1.20
Petersburg	1.35

FY2021 PROJECTED	
Res/Ag	79.7%
MF	3.8%
Com/Ind	16.5%
Total	100.0%

Other increases in revenue include \$229,500 in personal property, which is garnered from an increase in book values and proration that was adopted by the Board of Supervisors in 2014. The projected increase in personal property revenues was \$520,000 prior to the COVID-19 pandemic. Mobile home collections are expected to remain steady with phased-in addition of units at Pine Ridge Mobile Home Park which began during FY '19 and will continue into FY '21.

Significant additional expected revenue changes are:

- Local Sales & Use Tax - \$69,970 [\$149,350 down from pre-pandemic estimate]
- Motor Vehicle Licenses - \$61,500 [\$38,500 down from pre-pandemic estimate]
- Public Service Taxes - \$77,000
- Machinery & Tools Tax - \$215,000
- Penalties & Interest - \$100,000
- Retail Sales Licenses [Local & Fort Lee] – (\$840)
  - Down from proposed by \$96,275 (removal of fee increase \$38,313 + COVID-19 impact \$57,962)
- Professional Licenses – (\$3,700) [\$37,269 down from pre-pandemic estimate]
- Service Licenses [Local & Fort Lee] - \$62,545
  - Down from proposed by \$176,557 (removal of fee increase \$124,617 + COVID-19 impact \$51,940)
- Fort Lee Contractors Licenses - \$20,000 (\$20,000 down from pre-pandemic estimate]
- Bank Stock Taxes - \$23,000
- Taxes on Recordation & Wills - \$25,000
- General Fund Portion of Lodging Tax – (\$112,453) (\$90,440 down from pre-pandemic estimate)
- Building and Trades Permit Fees - \$220,867 (\$74,363 down from proposed due to elimination of proposed fee increases)
- Interest Revenue - \$300,000
- Charges for In-House Vehicle Repairs – (\$15,000)
- Police Security Recovered Costs – \$10,000
- State Communication Taxes – (\$75,000)
- Public Assistance (Social Services) – (\$41,415)
- Comprehensive Services Act - \$31,275
- Federal Welfare Administration – (\$9,407) (\$62,566 down from proposed due to elimination of proposed additional position and removal of compression pay increases)
- School Resource Officer Grant - \$159,789
- FEMA SAFER Grant - Fire/EMS – (\$185,120)
- Transfer from Schools CSA - (\$53,000)

## Special Accounts & Funds

### Riverside Criminal Justice Agency

Riverside Criminal Justice Agency is a self-supporting fund which relies on state grants in the amount of \$781,777 and local funding from the three participating jurisdictions, Hopewell, Surry and Prince George totaling \$153,264. The contribution for Prince George is adopted at \$62,986. Planned use of \$100,000 in Riverside Criminal Justice Agency fund balance is included in the adopted budget for FY '21. This fund balance has accumulated from a year-long staffing vacancy, and will provide the three participating jurisdictions a one-time reduction in their local contributions. Remaining funds in the budget are provided by client fees for services to make a total adopted budget of \$1,082,693. Prince George is the fiscal agent for Riverside Criminal Justice Agency and includes the Agency in the County-wide budget.

### Economic Development and Tourism

Economic Development is fully supported by Meals Tax charged in the County. The total adopted budget is \$1,040,000, a decrease of \$85,000 (7.6 percent) from FY '21 due to coronavirus impacts. A reduction of \$260,000 was made to the proposed budget of \$1,300,000 due to the estimated FY '21 impact of the pandemic on meals tax revenues.

The Department of Economic Development will pay \$386,119 in debt related to the construction at Crosspointe Centre and will make a one-time contribution of \$100,000 to the debt fund to satisfy a FY'21 payment related to Broadband Expansion (Series Fall 2019 Bonds).

This fund covers the County memberships with Virginia's Gateway Region for \$22,739.50, Crater Planning District Commission for \$23,221, and the Longwood Small Business Development Center for \$6,300. The Virginia's Gateway Region offered a 50% reduction in their FY '21 contribution as a relief effort for the COVID-19 pandemic; their original contribution was proposed at \$45,479.

The Tourism Fund is supported by a local lodging tax charged to hotel inhabitants in the County. The General Assembly and Governor approved a request from the Board of Supervisors to increase the tax to seven percent. Two percent will remain in the General Fund. The remaining five percent, if approved, will be transferred to the Tourism Fund which is specifically designated to promote Tourism activity in the County. The Board had not considered an amendment to the local ordinance related to lodging taxes upon adoption of the FY '21 budget and that increase impact was removed from the budget upon adoption.

The FY '21 adopted budget projects \$271,319 in revenue from lodging tax to be specifically dedicated to the Tourism Fund. The proposed Tourism Fund budget for FY'21 was \$678,298, \$406,979 more than the adopted budget. The COVID-19 pandemic reduced projected FY '21

revenue by \$135,660; and removing the 2 percent increase in the lodging tax reduced the budget for adoption by another \$271,319.

The County's annual contribution to the Prince George County Heritage Center remains at 7.5 percent of the lodging tax (\$20,349) and assists with funding daily operations; this contribution has been reduced from the proposed amount by \$30,523. Funds have been set aside for contributions to the Petersburg Area Regional Tourism \$38,500 and to the Hopewell-Prince George Chamber Visitor's Center \$46,440.

Also included in the Tourism Fund budget are \$149,315 for debt service on the I-95 Exit 45 water system and \$10,000 for maintenance of improvements made at Exit 45 (reduced from proposed amount of \$20,000). There is no contingency in the adopted FY '21 Tourism Fund budget.

## Conclusion

The Budget for FY '21 is balanced in accordance with State financial principles and those policies adopted and adhered to by the Board of Supervisors.

Budget highlights include:

- An increase in Real Estate assessed values of over 6.5 percent, with no increase in the tax rate.
- Setting aside over \$1.2 Million for the construction of a new elementary school and other capital projects; funding a total of \$8,527,980 in debt retirement and contributions to debt reserves.
- Funds the Public School Division at \$16,688,835, a \$1,184 increase over FY'20. The transfer is based on the School Revenue Sharing Calculation adopted by the Board of Supervisors in August 2019, with approved public safety operating and capital "carve-outs." This is \$221,348 less than the proposed amount transfer of \$16,910,183 because of COVID-19 impacts and public safety carve-out changes.
- Increases in contributions to the Riverside Regional Jail are \$156,904 over last year.
- Funds volunteer programs at \$4,673,124, which includes direct contributions from the County; funds through the Department of Fire & EMS budget; SAFER grant amounts; and special programs such as Line of Duty Act and Length of Service Awards Program

- Provides funding for the Comprehensive Services Act at \$2,005,300, with \$754,300 the required local match for CSA. The increase in Comprehensive Services Act spending is \$55,300 or 2.8 percent.
- Includes funding for capital projects and law enforcement and administrative vehicles and recommends a \$103,036 increase for equipment and software in the General Fund.
- Includes funding for only cash-funded Utility projects in the amount of \$1,255,000.
- No increases for employee health insurance premiums. Retirement, Group Life Insurance, Worker's Compensation and LODA increases are anticipated and have been included in the FY'21 adopted budget.
- One (1) additional Utility Fund position is included in the adopted FY '21 budget; a Meter Technician.
- Keeps Fund Balance at 18.6 percent, above the 12.5 percent mandated by policy established by the Board of Supervisors.

Proposed fee and BPOL tax increases recommended to keep pace with inflation were removed from the adopted budget. Additionally, revenue estimates changed because of the impacts of COVID-19 on the economy. **Reductions** were made to the FY '21 in response as follows:

- All seven (7) newly proposed General Fund positions and one of two newly proposed additional Utility Fund positions were eliminated.
- Proposed compression pay increases to continue implementation of the 2018 Salary Study were eliminated for a savings of \$96,295 (\$76,500 General Fund).
- Career Development opportunities totaling \$92,500 were removed from the General Fund adopted budget.
- A \$50,000 increase proposed for building maintenance was eliminated; and reductions of another \$50,000 were made in the adopted budget.

I would like to thank Deputy County Administrator/Finance Director Betsy Drewry; Accounting Supervisor Lori Robertson; Financial Reporting Accountant Ashley Talmage and Deputy County Administrators Jeff Stoke and Julie Walton for their assistance in putting this document together. County Staff values board member input provided at our budget work sessions and the continued dialogue through the budget adoption process. We look forward to another year of success and sound fiscal management in FY '21.

Sincerely,

A handwritten signature in black ink, appearing to read 'Percy C. Ashcraft', with a stylized, cursive script.

Percy C. Ashcraft  
County Administrator

## VISION

Prince George County....A global community where families thrive and businesses prosper.

## MISSION

It is the mission of Prince George County to provide a balanced quality of life for our citizens. We will provide residents and businesses with equal access to high quality services in a fiscally responsible and prudent manner. We affirm to continue to practice sustainable development throughout the County.

## CORE VALUES

INTEGRITY

ACCOUNTABLE

TRANSPARENCY

INNOVATION

RESPECT

STEWARDSHIP

A PLACE WHERE VOLUNTEERS MATTER

## STRATEGIC PLAN

The Board of Supervisors recognizes its responsibilities of providing core services to the citizens of Prince George in the areas of education, public safety and social services. The following strategic initiatives have been put forth as additional priorities to advance the vision and mission of the County.

*STRATEGIC INITIATIVE ONE: BOLSTER ECONOMIC WELL-BEING*

*STRATEGIC INITIATIVE TWO: PRACTICE GOOD GOVERNANCE*

*STRATEGIC INITIATIVE THREE: FUNDING THE FUTURE*

*STRATEGIC INITIATIVE FOUR: STRENGTHEN CIVIC PARTNERSHIPS*

*INITIATIVE ONE: BOLSTER ECONOMIC WELL-BEING.*

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Capitalize on Prince George County's mix of assets, location and heritage to increase, diversify and strengthen the economic well-being of county residents and businesses alike.

### ACTION AGENDA:

1. Support businesses and local entrepreneurs through a focused business appreciation and expansion program.
2. Adopt/implement a Prince George County tourism and sports development strategy.

3. Plan for future business/industrial park development in Prince George County.
4. Expand wireless technology throughout the county.
5. Develop a 5 year infrastructure forecast that will support business, commercial and industrial development in Prince George County.
6. Strengthen our partnerships focused on economic development and economic well-being.
7. Share the Prince George County business story with state and federal legislators.
8. Advocate for and support a technical workforce training initiative in the Prince George County school system.

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*INITIATIVE TWO: PRACTICE GOOD GOVERNANCE.*

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Good governance means focusing on the county's mission, performing defined roles and government functions effectively and being accountable to the residents of Prince George County.

**ACTION AGENDA:**

1. Develop fact sheets for major policy issues and share them with the public and the media.
2. Develop and adopt a Board of Supervisors Code of Ethical Performance.
3. Place a Chairman's message on the County's website.
4. Develop a policy guide for appointing citizens to County boards and commissions.

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*INITIATIVE THREE: FUNDING THE FUTURE*

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To make the future happen in Prince George County will require a commitment to identifying and discussing revenue options and opportunities.

**ACTION AGENDA:**

1. Develop a two year revenue and expenditure forecast for Prince George County.
2. Develop a water and sewer service plan and implementation strategy.
3. Develop a six-year transportation improvement plan and implementation strategy.
4. Develop a 10 year CIP forecast inclusive of revenue and financing options.
5. Develop a performance agreement with the school system that accounts for the county's investment in public education.

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*INITIATIVE FOUR: STRENGTHEN CIVIC PARTNERSHIPS*

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To be successful, the Prince George County Board of Supervisors must have a positive and interactive relationship with County residents. We are committed to assisting county residents to gain a greater understanding of their County government.

**ACTION AGENDA:**

1. Develop Public Service Announcements (PSA) for the media.
2. Sponsor a Prince George County Local Government Academy to assist County residents to gain insight and understanding about their County government.
3. Sponsor an annual boards and commission appreciation reception.



## GOALS & PERFORMANCE MEASURES

Beginning with the FY2020 budget, most of the County's departments prepared **Goals** that support the County's **Strategic Initiatives**. Additionally, the Department Heads developed **Performance Measures** that evaluate success of operations and demonstrate effective and responsible use of County resources. These goals and measures will be evaluated and fine-tuned annually. There were departments with leadership turnover that will be working on goals and measures this fiscal year.

The County publishes an **Annual Report** that summarizes activities and accomplishments of each County department. The report for 2019 can be found on the County's website in the County Administration section using the following link.  
[https://cms.revize.com/revize/princegeorge/document\\_center/County%20Administration/2019\\_Annual\\_Report.pdf](https://cms.revize.com/revize/princegeorge/document_center/County%20Administration/2019_Annual_Report.pdf)

# COMMUNITY PROFILE

## Overview

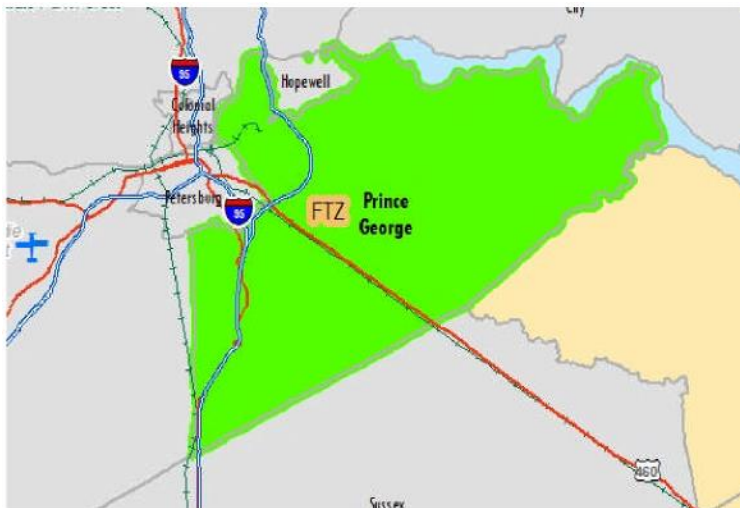
Prince George County, Virginia is a suburban community of 37,350 residents. It is centrally located in southeastern Virginia and is included in the Richmond Metropolitan Statistical Area (MSA).



Prince George has transitioned from an agricultural economy to an industrial and informational economy. Fort Lee, the County's largest economic asset, continues to be a catalyst for progress.

Rural, yet suburban, Prince George County continues to experience a steady population increase and economic growth while maintaining an optimum quality of life for its citizens. Prince George County is committed to being the best place to live, learn, work and raise a family!

Prince George County provides ideal access to all major East Coast and Sunbelt markets via Interstates 95 and 295. The Port of Hampton Roads is accessible via US Route 460 and rail, which runs parallel to route 460.



Distance from Major Points of Interest

**Richmond:** 25 miles northeast

**Washington, DC:** 125 miles north

**Port of Hampton Roads:** 90 miles southeast

**Raleigh, NC:** 150 miles south

### *History*

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Prince George County was established in 1703 and was named in honor of Prince George of Denmark, Husband of England's reigning monarch, Queen Anne. It was formed from Charles City County, one of the original eight shires, and its boundaries stretched from south of the James River down to the North Carolina line.

During the Civil War, Prince George played a vital historical role. Appomattox Manor, in that area of the County known as City Point, served as General Grant's Headquarters and pentagon of the Union Army. It was here where Lincoln spent the last three out of four remaining weeks of his life in 1865.

After Cold Harbor, Grant needed to move his army into position for the siege of Petersburg and searched the James River for an appropriate place to cross. Flowerdew Plantation was chosen as the site where the Union Army would construct a 2,100-foot long pontoon bridge in June of 1864. Two-fifths of the Army of the Potomac crossed this bridge at Wilcox Landing to Flowerdew, traveled through the Prince George Courthouse area, and prepared to take Petersburg.

The historic Battle of the Crater was also fought in Prince George, since that area did not become part of Petersburg until 1956. By the end of July 1864, Union activists under Union Generals Butler and Burnside planned a massive explosion to blow a hole in Confederate lines around Petersburg. This large explosion had a disastrous end for the Union troops, and more than 5000 men were lost on both sides.

In September of 1864, Confederate scouts had detected a three-thousand-head beef herd held in a Union cattle pen at Coggins Point on the James River. Confederate General Wade Hampton, acting on a suggestion by Confederate General Robert E. Lee, hatched a plan to pull off the Great Cattle Raid. He and his troops advanced to the area, engaged the enemy, surrounded the cattle herd, and drove them out of Union control southward behind Confederate lines. Thanks to Hampton's men and some real Virginia cowboys, hungry Confederate soldiers were able to enjoy their well-earned beefsteak feast.

Since the County served as a field of operations for both the Union and Confederate Armies, many buildings suffered extensive damage. The Prince George Courthouse was ransacked and burned with many of its record books and documents destroyed or carried away by treasure-seekers. Private estates such as Brandon and many County churches were also seized, ransacked, and damaged.

Prince George's role and contribution to the military and defense of our nation did not end after 1865. During WWI in June 1917 the U.S. Army began building Camp Lee, which was to serve vital infantry training ground for American soldiers on their way to Europe. Camp Lee was also a pivotal training ground during WWII where it became the

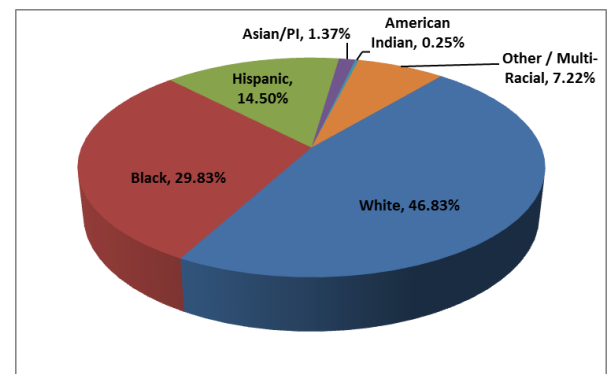
center of both basic and advanced training of quartermaster personnel. In 1950 it was re-designated Fort Lee, and its primary mission today is focused on quartermaster and logistics training disciplines.

### *Public Schools*

Prince George County Schools include 5 elementary, 1 middle, 1 junior high and 1 high schools. In addition, the County is part of Rowanty Technical Center, a regional technical school.

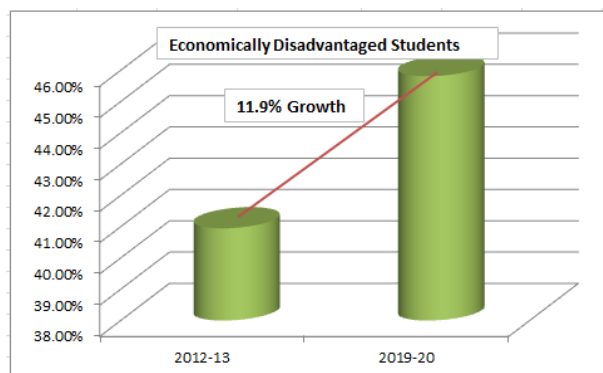
Student Enrollment for the 2019-20 school year is 6,228 (Fall Membership K-12) with an additional 125 Pre-K students. The FY2019-20 school budget was based on a projected Average Daily Membership (ADM) of 6,126.8. Projected ADM for the 2020-21 school year was increased to 6,162.5.

Based on statistical data shown during the Superintendent's Proposed Budget presentation, the student population of Prince George County Public Schools reflects diversity in race/ethnicity with 46.83% of students reported as White, 29.83% as Black, 14.50% Hispanic, 7.22% identifying as Other / Multi-Racial, 1.37% Asian/PI, and 0.25% as American Indian. The overall demographic information has remained fairly consistent during the last five school years.



The number of LEP students served has grown from 75 in 2012-2013 to 135 students currently served by the Prince George County Public Schools. This represents an 80% increase from the 2012-2013 school year to the 2019-2020 school year.

Additionally, Prince George County Public Schools currently serves 1,939 military dependent students whose parents are members of the Armed Forces or civilian employees of the Department of Defense. Of these students, 1,652 live on federal property. The total percentage of Military Dependent students served in PGCPs is 30.52% [using Fall PK-12 Membership].



Students who are considered Economically Disadvantaged made up 40.95% of the student population in 2012-2013. This percentage has increased to 45.81% for the 2019-2020 schoolyear. Additionally, students with disabilities make up 13.57% of the PK-12 student population. This percentage has fluctuated between 10-13% during the past few years.

Comprehensive Plan:

Every five years, Prince George County Public Schools develops a comprehensive plan to guide the work of the school division during those years. The Prince George County Schools' Comprehensive Plan 2016-2021 represents the division's commitment to planning and an on-going assessment of its programs. The foundation of the plan is based on and is reflective of the mandates of the Virginia Standards of Quality, the Regulations Establishing Standards for Accrediting Public Schools in Virginia, the re-authorization of the Elementary and Secondary Education Act, and the Mission and Guiding Principles of the school division.

The comprehensive plan was developed by a committee which included teachers, parents, administrators, members of the school board, and community members. The plan contains objectives and strategies for:

- increasing student achievement
- providing opportunities for training and professional development
- integrating educational technology into the instructional programs
- parental and community involvement to build successful school and parent partnerships
- creating and maintaining a safe and orderly environment for learning
- improving facilities

Instructional Initiatives:

Student achievement and continuous growth are the core priorities of our school division. All Prince George County Schools are fully accredited. As student achievement data is disaggregated and analyzed to consider the performance of *All* students as well as each of the subgroups, achievement gaps were noted. In an effort to close these achievement gaps, the division is in the second year of implementing a Tiered System of Supports to meet the academic needs of students who face difficulties mastering the content. The Tiered System of Supports serves as a framework for meeting the needs of all students through support and enrichment in the classroom as well as providing students with multiple opportunities to learn through re-teaching and remediation. Additional researched-based instructional methods and strategies have been put in place to increase student achievement. In addition, a DoDEA grant has been awarded to the Prince George County Public Schools to facilitate the expansion of the use of technology to support instruction in secondary English and Math classrooms to help staff differentiate instruction to meet the needs of all learners. This technology was placed in the secondary schools beginning in the Fall of 2017.

Facility Study and Core Committee:

Prince George County Public Schools conducts a facility study and data review every ten years. The 1995 facility study initiated the closing of Burrowsville and Carson Elementary Schools, expanded South and Harrison Elementary Schools, the building of the new J.E.J. Moore Middle School, the renovations of N.B. Clements Junior High School, and minor renovations to Prince George High School. The 2015 facility study resulted in the building of the new North Elementary. The current facility study began during the 2014-15 school year. The observations made from this current study include:

- William A. Walton and Beazley Elementary Schools are at the end of their life and require replacement.
- Prince George High School needs to be renovated to address student circulation, program enhancements, safety, and security.

To address the findings of the 2015 facility study, the Prince George Schools' Core Committee was established. The Core Committee included parents, teachers, county and school administrators, members of the school board, board of supervisors and the community. The purpose of the Core Committee is to recommend to the Prince George School Board a building and renovation plan that addresses both the present and the future educational needs of the students in the school division. The work of the 2016-17 Core Committee was completed in June of 2017 and was presented to the School Board and then to the Board of Supervisors. Recommendations from that Committee were included in the County-Wide Capital Improvement Plan (CIP). The CIP recommendations are found in the Capital Improvement Program section of this adopted document.

Higher Education

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Several colleges and universities are located within a 60 mile radius of the county. Richard Bland is a two-year affiliate of the College of William and Mary and offers associate degrees in business, arts and science. Two community colleges, John Tyler and J. Sargeant Reynolds, offer a range of one and two year programs. The University of Richmond, Virginia Commonwealth University, the College of William and Mary, Virginia Union University, Randolph-Macon College and Virginia State University offer a wide range of four year programs as well as advanced degrees.

*Economic Development & Tourism Activity*

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Prince George County, Virginia, unemployment remained stable in 2019. The unemployment rate was 2.9% in December of 2019. The COVID-19 pandemic has created dramatic increases in unemployment levels throughout the nation, Commonwealth of Virginia and the County. The official April 2020 rates were unavailable at the time of budget document publication, however the number of initial unemployment claims between March 14 and May 9 in Prince George County's is 1,462. The Continued Claims in Prince George County for the week ending May 9 is 877; an 812 increase in Continued Claims compared to March 14. The top 3 initial unemployment claim areas per Standard Occupational Classification (SOC) in the Crater region were:

- Food Preparation and Serving Related Occupations
- Office and Administrative Support Occupations
- Transportation and Material Moving Occupations

There were a total of 2,260 business licenses in 2019 (2,129 in 2018). New business licenses in 2019 amounted to 416 (compared to 301 in 2018). The remaining 1,844 business licenses were renewals.

Selected highlights for 2019:

- A Business Roundtable Alumni event was held at the Country Club of Petersburg. The honoree was retiring Crater Planning District Commission Executive Director, Dennis Morris. The sixth Business Roundtable class was another opportunity to discuss economic development and tourism with businesses.
- A strong emphasis was placed on the Business Retention & Expansion (BR&E) program, in which 24 businesses were visited.
- The County responded to 22 industrial prospects with eleven site visits evaluating potential locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.
- Assisted with Campofrio Food Group locating in a 143,790 square foot, refrigerated facility in SouthPoint Business Park from The Hollingsworth Companies. Campofrio, one of the largest companies in the processed meats sector, are well known for their European style meat products sold across Europe. They have recently enjoyed a very rapid growth in the United States for a company that before 2014 was primarily a European focused company.
- Participated in Virginia State University's College of Business Career Awareness Session.

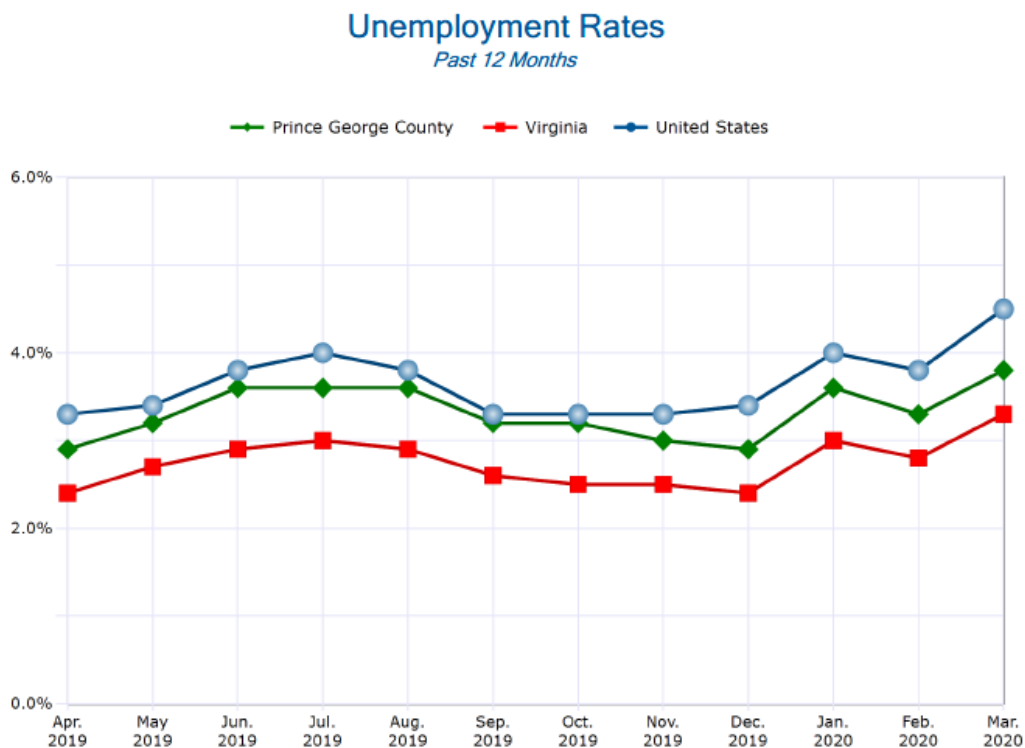
- Held five workshops in coordination with the Department of Small Business and Supplier Diversity, Small Business Development Center of Longwood University and the Small Business Administration.
- Participated in the new Virginia Economic Development Partnership Lunch & Learn series with Virginia's Gateway Region.
- Assisted with judging the Advanced Technology Camp held at ITAC.
- Held an operations visit with Goochland County Economic Development.
- Participated in the J.E.J Moore Middle School and N.B. Clements Annual School Career Fairs.
- Prince George County hosted a regional economic developer meeting with Virginia Gateway Region.
- Prince George County provided seven (7) "Key to the County" plaques in partnership with the Hopewell/Prince George Chamber ribbon cuttings, grand opening events, and special anniversary celebrations. The businesses honored: Southside Physician Network, Proud Mama Kitchen, Morelia Mexican Restaurant, Tree Time Adventure and Fitness Park, Prince George Hibachi Hut, Virginia Physicians For Women, and Sheetz.
- The Prince George Youth Workforce Academy held another successful year teaching the fundamentals of employment through a tri-partnership among Prince George Promise, Prince George Public Schools and Prince George County Government. There were 10 students assigned to Prince George County during the summer.
- Sponsored and assisted the Virginia Career Works Crater Region Lean Workshop.
- Completed the Prince George County Healthcare Brochure.
- Created a Shop Small Business Saturday Promotion in collaboration with the Hopewell/Prince George Chamber of Commerce.
- The 7th Annual Czech Slovak Folklife Festival saw approximately 3,000 visitors to the County complex in October.
- Created the Tourism Zone procedures that include Program Qualification Application, Annual Review Application and Sample Performance Agreement.
- Participated in the Petersburg Area Regional Tourism National Tourism Week at Pamplin Park where the tourism industry and community leaders were invited to learn why tourism is important and get updated initiatives planned for the region.
- Selected to host the 2021 Dixie Softball World Series for both the Darlings division (7-8 years old) and Angels X-play division (9-10 years old).



- Assisted NVR, Inc. in locating in Southpoint Business Park. The company is investing \$11.5m in new capital and 201 new jobs over the next five years.
- Economic Development Specialist, Yoti Jabri, completed International Economic Development Council Session One Course through the University of Oklahoma. Mr. Jabri was appointed Enterprise Zone Coordinator through the Virginia Department of Housing and Community Development.
- Attended six tradeshow for retail, tourism and industrial prospects.
- A part-time sports coordinator was hired in 2019 to manage the twelve tournaments in the County.

The Top Employers in Prince George County for 2019 were: the U.S. Defense Department, the County of Prince George, the U. S. Department of Justice, Food Lion DC, Perdue Products, Cantu Services, Rolls-Royce Crosspointe Operations, Standard Motor Products, Inc. and the U. S Department of Army and Air Force, and the Riverside Regional Jail. All of these companies employed 250+ people.

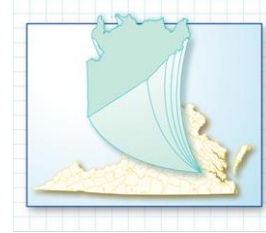
#### Prince George County, VA Unemployment Rates (Virginia Employment Commission)



# STATISTICAL DATA



Year Established 1703  
 Area 265.16 sq miles  
 Total Adopted Fiscal Year 2021 Budget \$ 126,187,775  
 (Includes Utility Enterprise Fund)



Population (2019) 37,350  
 Median Household Income \$ 67,001  
 Housing Units 12,605  
 Owner-Occupied housing unit rate 67.00%  
 Persons per Household [2014-2018] 2.98  
 High School Graduate or higher (age 25+) 90.00%  
 Bachelor's Degree or higher (age 25+) 24.00%  
 Persons in Poverty 8.90%

Source: US Census website

## Fire & Emergency Protection

Paid Staff Full-Time - Response*	29
Paid Staff Part-Time - Response	42
Support Staff	2
Volunteers (Active)	128
Calls for Service (2019)**	3,698
Average Response Time Suburban	
P1	8.4
P2	8.2
P3	10.2
Average Response Time Rural	
P1	11.3
P2	11.3
P3	13.9



\*Includes Director

\*\*Required one or more EMS units

## Police Department

Sworn Officers	59
Civilians	4.5
Auxiliary	8
Emergency Communication Center	17
<b>Crime Statistics (2019) - "A" Offenses</b>	
Violent Crimes	336
Property Crimes	620
Crimes Against Society	361
<b>Traffic Data Total (2019)</b>	
Traffic Stops	7,717
Summons	5,851
Warnings	2,954

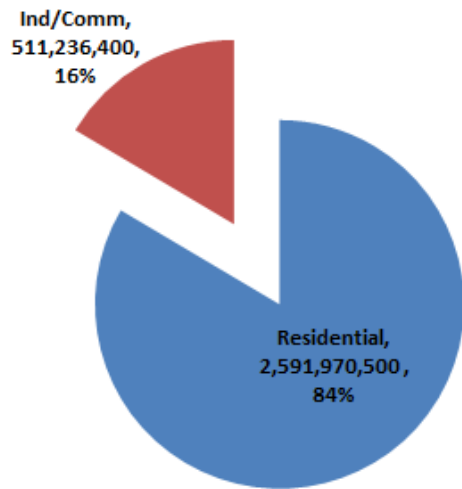


## Animal Services

Officers + Supervisor (1)	4
Support	1
Kennel Attendants	1.5
Animal Intakes (2019)	974



1,317

**Land Book / Assessor Information**

Land Book Summary	Projected 2021	FY 2020
Residential / Agricultural	2,472,951,900	2,284,265,700
Multi-Family	119,018,600	104,347,200
Commercial / Industrial	511,236,400	477,855,106
<b>Total Land Book</b>	<b>3,103,206,900</b>	<b>2,866,468,006</b>
Assessment Frequency	Annual	

**Major Employers**

U. S. Department of Defense  
 County of Prince George  
 U. S. Department of Justice  
 Delhaize America Distribution Center  
 Perdue Products  
 Cantu Services, Inc.  
 Riverside Regional Jail  
 Rolls-Royce Crosspointe Operations  
 Standard Motor Products  
 U. S. Department of Army and Air Force

**Public Schools in the County**

School	Enrollment
<b>Elementary</b>	
L L Beazley*	624
D A Harrison*	577
North*	771
South *	494
W A Walton*	561
<b>Middle School</b>	
J E J Moore	1,541
<b>Jr High School</b>	
N B Clements**	
<b>High School</b>	
Prince George High	1,785

\*Includes PreK

\*\*N B Clements now reported with JEJ Moore &amp; PGHS

**Top 10 Water Customers****Gallons Used 2019**

Riverside Regional Jail	52,657,558
Service Center Metals	23,770,600
Rolls Royce	17,705,694
Pine Ridge Trailer Park, Sun Communities	12,907,939
Independence Place Apartments	10,979,230
Food Lion Distribution	10,666,258
Jefferson Pointe Apartments	8,923,728
Bailey's Ridge Apartments	7,486,015
Richard Bland College	6,891,200
Branchester Lakes Apts	6,232,797

**Water & Wastewater Services**

Customers served 2019	4,464
Gallons used daily - Water 2019	934,000



# BUDGET PROCESS & POLICIES

## *PURPOSE OF BUDGETING*

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The primary purpose of budgeting is to ensure that Prince George County has properly identified and accounted for the services it promises to provide to the citizens. The budget provides detailed financial information on the costs of the services and the expected revenues for the upcoming year. The budget process also provides a forum for reviewing progress made in the current year and the levels of service provided by local government and for setting priorities for services in the upcoming years to meet the needs and requirements of our citizens.

## *PUBLISHED BUDGET DOCUMENTS*

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Each year, Prince George County publishes a variety of documents that detail the financial and operational plans for the upcoming fiscal year. Following is a brief description of each of the documents:

- The ***Superintendent's 2020-21 Budget Plan*** is the original proposed budget issued by the school superintendent. This was presented to the School Board on February 3, 2020. This document includes the School Fund and School Self-Sustaining Funds budgets.
- The ***County Administrator's Proposed Budget*** contains summary information on the Total County Budget. This document provides detailed information on the General Fund, General Government Special Revenue Funds, Utility Funds, Capital Improvements Fund and Debt Service Fund. Detailed information on the School Fund and School Self-Sustaining Funds are found in other documents as noted in this section. The County Administrator's Proposed Budget was presented to the Board of Supervisors on February 25, 2020.
- ***Recommended Capital Improvement Program*** contains detailed information on proposed capital projects for both local government and schools. This document is presented to the Board in the County Administrator's Proposed Budget.
- The ***Board of Supervisors' Adopted Budget*** is developed by the Board of Supervisors after a series of work sessions and public hearings. This document reflects any changes made by the Board of Supervisors to the County Administrator's Proposed Budget and was adopted on May 26, 2020.

- The ***Adopted Capital Improvement Program (CIP)*** provides detailed information on approved capital projects and reflects any changes made by the Board of Supervisors to the Recommended Plan. No action was taken on funding proposed CIP projects on May 26, 2020.
- The ***School Board's Adopted Budget*** is the final approved budget for the School Division. The School Board adopted its budget on March 2, 2020, however, modifications had to be made following state and local revenue reductions related to COVID-19. The final revised FY2021 School Budget was approved on June 1, 2020.

#### *Budget Awards*

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Prince George County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for several years. The most recent award for FY2020 can be seen on the following page.

#### *Bond Rating*

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In March of 2017, Fitch Ratings reaffirmed Prince George County's AA+ Bond Rating with a stable rating outlook. AA+ rating means that the County can borrow funds enjoying low interest rates, and is a strong endorsement of sound fiscal management. The Board of Supervisors and County Administration is committed to adhering to established financial policies and procedures. Only a AAA rating is higher.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Prince George  
Virginia**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

Executive Director

## STATE REQUIREMENTS

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### *Requirements for Budget Adoption*

The Commonwealth of Virginia requires all localities to meet certain budget guidelines, as outlined in Sections 15.2-2500 to 15.2-2513 of the Code of Virginia (1950), as amended. According to these guidelines, all localities within Virginia must have a fiscal year beginning on July 1 and ending on June 30 and must approve a balanced budget. A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year. The School Board must approve the School Budget by May 1 or within 15 days of receiving estimates of state funding, whichever occurs later. The Board of Supervisors must approve the operating budget and set the tax rate by July 1 of each year. The adoption of the tax rate requires the Board to hold a public hearing and to advertise this hearing no less than 30 days in advance if the reassessment would result in an increase of one percent or more in the total real property tax levied compared to the prior year's tax levies. Although these are the minimum state requirements, the County traditionally has adopted its budget by April 30 in order to establish teacher contracts and to set the property tax rates prior to the tax bill mailing date. There was a delay due to additional time needed to consider the financial impacts of COVID-19 for FY2021. For FY 20/21, the Board adopted the tax rates on May 12<sup>th</sup> and the budget on May 26<sup>th</sup>. The official appropriation of funds takes place prior to July 1 of each year and is scheduled to occur on June 9, 2020.

### *Requirements for Budget Amendment*

The process by which the operating budget may be amended is governed by Section 15.2-2507 of the State Code. The budget may be amended to increase the aggregate amount to be appropriated during the current fiscal year, as shown in the currently adopted budget. Any amendment which exceeds one percent of the total revenue shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and public hearing in a newspaper having general circulation in the County seven days prior to the meeting date. The notice shall state the County's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The Board of County Supervisors may adopt the amendment at the advertised meeting, after first providing a public hearing during the meeting on the proposed amendment. Amendments of less than one percent of the total revenue or \$5,000 also must be approved by the Board of Supervisors, although no public hearing is required. Appropriations up to \$5,000 are approved by the County Administrator. Appropriations lapse at the end of each fiscal year (June 30) for all funds, except the Capital Projects fund.

### *Requirements for Financial Records*

The County's financial records are audited each year by a firm of independent certified public accountants in accordance with the Government Accounting Standards Board. The single audit is required under the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments. Copies of the annual financial audit are available upon request from the Department of Finance and are located on the County website.

## *PUBLIC PARTICIPATION*

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Each year, the County develops a schedule of events that describes the dates of public and Board participation in the budget process. The Board is asked to approve the schedule of the budget process in order to establish firm dates for meetings and provide the public with as much notice as possible. The Finance Department may be contacted during normal working hours by calling (804) 722-8710. Budget information of interest to the public can be found on the County website at [www.princegeorgecountyva.gov](http://www.princegeorgecountyva.gov).

## *BUDGET CALENDAR*

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The County's budget schedule began in December of 2019 with initial data gathering for the General government department expenditures. In January, the County Administrator, Deputy County Administrator and Finance Director meet with departments to clarify any questions on their budget submissions.

From December through January, the Finance Department staff reviewed department and agency requests and developed budget related inquiries and updated revenues. Using guidance achieved from the Five Year Financial Plan and the results of discussions with department staff, the County Administrator, Deputy County Administrator and Finance Director developed specific recommendations for a balanced FY 20/21 budget. By the end of January, the County Administrator made his decisions on the budget recommendations and staff prepared the County Administrator's proposed budget document for FY 20/21. This budget was presented to the Board of Supervisors on February 25 and a public hearing on the adjusted budget was held on May 12.

After the proposed budget was presented, the Board held work sessions to conduct a detailed review of each area of the budget and to recommend specific changes to the County Administrator's proposed budget. After all of the budget changes were agreed upon, a public hearing on the tax rate was held on May 12. The Board set the tax levy for the coming year on May 12. The Board adopted the operating budget on May 26. Appropriation of the adopted budget is scheduled for June.

Once the budget is appropriated, it becomes the legal basis for spending funds to accomplish the programs of each department of the County during the fiscal year. No department or agency may spend in excess of the appropriated amounts. Financial and programmatic monitoring of departmental activities occurs throughout the year to ensure conformity with the adopted budget. The County Administrator is authorized to transfer budget amounts contained within the same funds. Transfer of budgeted funds between funds must be approved by the Board. Procedures governing amendments to the adopted operating budget are described on the previous page.



### ***MAJOR CATEGORIES OF EXPENDITURES***

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The General Government budget is divided into seven major functional areas: Administration; Constitutional Officers; Community Development; Financial Services; Operations; Public Safety; Social Services; Other.

The **Administration** functional area provides for County policy direction and management through the County Administrator's Office and the Board of Supervisors; legal advice from the County Attorney; and personnel and organizational development functions from Human Resources.

The **Constitutional Officers** functional area provides recording and maintaining all Court records from the Clerk of the Circuit Court, prosecution of felony crimes from the Commonwealth Attorney, security and home incarceration from the Sheriff, records of assessed revenue from the Commissioner of the Revenue, and tax and revenue collection from the Treasurer.

The **Community Development** functional area provides building inspections, planning and zoning and code compliance within the division of Community Development.

The **Financial Services** area includes real estate assessment from the Assessor, payroll, accounting, purchasing, and budgeting for the County from the Finance Department; and technology support through the Information Technology Department.

The **Operations** functional area provides maintenance of County vehicles through the County Garage; the maintenance of County buildings through General Properties; support of the recycling program and landfill maintenance; the Parks and Recreation Department which provides County park operations and maintenance, community centers, and athletic programs. County Engineering is also included in this functional area.

The **Public Safety** functional area provides all police services such as patrol, investigations, and animal control through the County Police Department; emergency fire/rescue services provided by the County Department of Fire/Rescue and the volunteer fire companies and rescue squads; Emergency Communications (E-911).

The **Social Services** functional area provides the Department of Social Services. The services provided include oversight and implementation of state and federal social programs, the provision of mental health services, outreach services, transportation services, services for the elderly, and funding for other local social benefits. Comprehensive Services are also managed.

The **Other** area provides the Registrar, Circuit Court, General District Court and Magistrate functions. Law Library, Victim Witness, Board and Care of Prisoners, Court Services for juveniles, local health department, District 19 Services, the Regional Library, Soil & Water Conservation District, VPI Extension Service, Farmer's Market and transfers to other funds.

# FUND STRUCTURE

The budget of the County is organized on the basis of fund classifications, each of which is considered to be a separate accounting and reporting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses.

There are three major types of funds:

## **1. GOVERNMENTAL FUND TYPES**

Governmental funds account for the expendable financial resources, other than those accounted for in Proprietary and Fiduciary Funds. Governmental funds utilize the modified accrual basis of accounting where the measurement focus is on financial position and changes in financial position, rather than upon net income determination. The individual Governmental Funds are:

- The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as police, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School, County debt service, and capital improvement funds.
- The School Fund reflects revenues and expenditures related to the operation of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and transportation.
- Other School Funds (Self-Sustaining) are separate funds that are used for limited expenditures due to legal or regulatory provisions and are self-sustaining or self-supporting. These funds require minimal transfers from the General Fund and are primarily funded by federal and state categorical funds, fees, and grants. Examples of these funds are the Food Services Fund, School Textbook Fund and the Federal Programs Fund (formerly Title I Fund).
- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those dedicated to the General Fund) that are legally restricted to expenditures for specific purposes. Special Revenue Funds include Community Corrections, Adult Education, Tourism Fund, Economic Development Fund etc.

- The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges. Debt service expenditures are funded by transfers from the General Fund and other sources.
- The Capital Improvement Funds account for financial resources used for the acquisition or construction of capital facilities. Funding for capital projects is derived from various sources such as borrowed funds, transfers from the General Fund, and other federal, state, and local revenues.
- The Stormwater Management Fund. Funding for capital projects is derived from various sources such as borrowed funds and other federal, state, and local revenues.

## **2. FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS)**

These funds account for assets held by the County in a trustee or custodial capacity on behalf of others. Fiduciary Funds include non-expendable trust funds. These funds are reported in the Comprehensive Annual Financial Report (CAFR) but are not included in this document.

## **3. PROPRIETARY FUNDS**

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Internal Service Funds.

- The Water/Sewer (Utilities) Fund. Funding for water and sewer services provided to County residents. All fees raised cover the expenses required to provide services and maintain capital.

## **WHICH FUNDS ARE INCLUDED IN THIS BUDGET DOCUMENT?**

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The County's operating budget document primarily addresses budgets for Local Government operations and of the General Fund, along with a summary of the debt service and capital improvement funds. The operating budget document includes several special revenue funds and other funds that receive transfers from the operating budget, including the School Fund, Tourism Fund, the Economic Development Fund, Water/Sewer Fund and the Capital Improvements Fund.

An itemized and complete financial balance sheet for the County as well as a comprehensive statement of revenue disbursements, liabilities, reserves, and surplus or deficit of all funds subject to appropriation are contained in the Certified Annual Financial Report (CAFR), published separately by the Department of Finance.

Other special revenue funds, internal service funds, and trust and agency funds are summarized in the County's annual financial report.

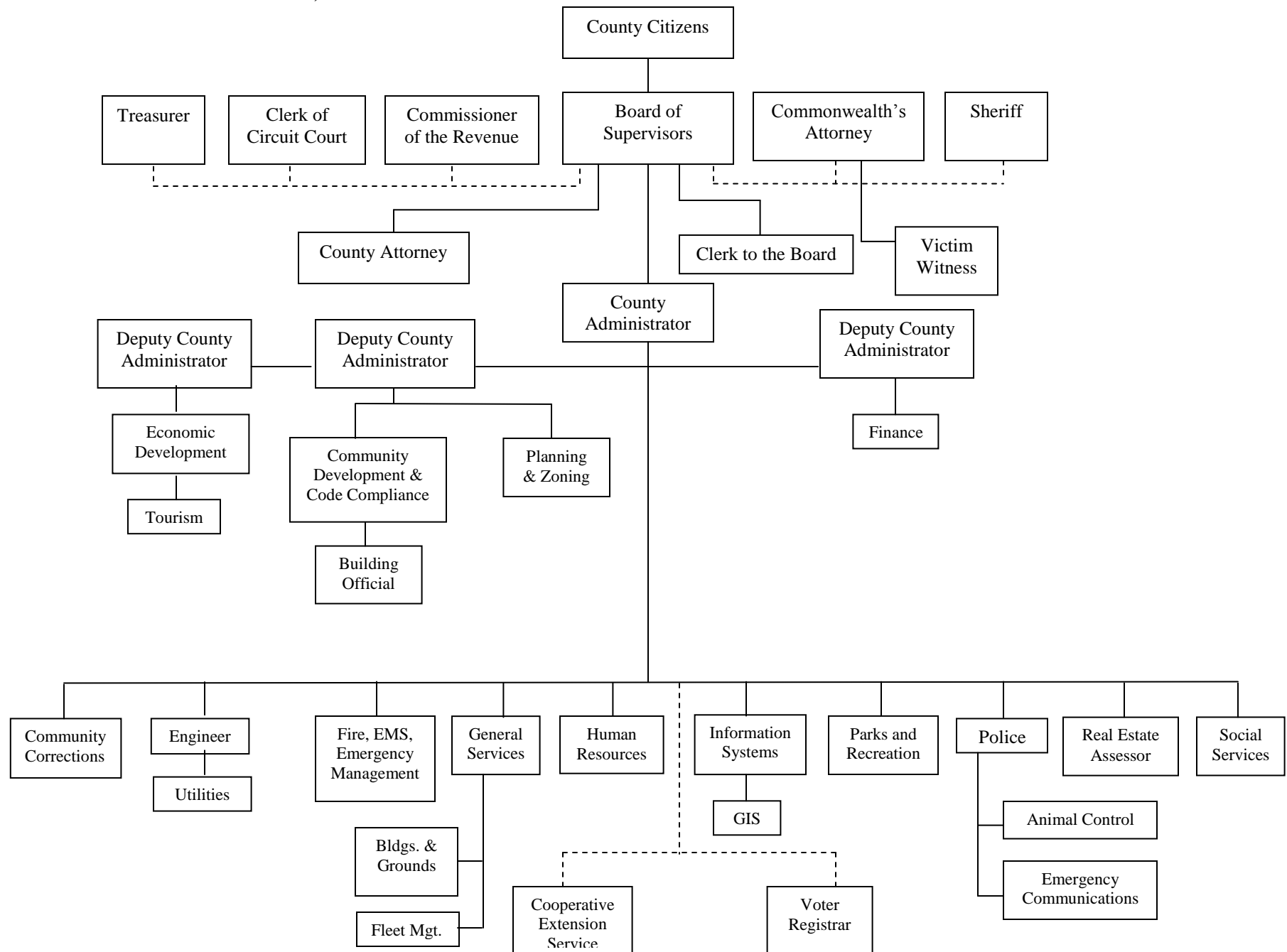
Prince George County				Primary Government
Governmental Fund Types				
General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	
Administration	Adult Education	County Debt Service	County/School CIP	
Constitutional Officers	Asset Forfeiture	General		
Administrtrive Services	Community Corrections	Economic Development		
Community Development	Economic Development	Stormwater		
Financial Services	Tourism	School Debt Service		
Operations	LOSAP			
Public Safety	Special Social Services			
Social Services				
Other / Non-Departmental				
Proprietary Fund Types				
Enterprise Fund - Water & Sewer Fund				
	Water & Sewer Operating			
	Water & Sewer Capital			
	Water & Sewer Debt			
Prince George County Schools				Component Units
School Operations				
School Federal Programs				
School Nutrition (Cafeteria)				
School Textbook				

### BASIS OF BUDGETING AND ACCOUNTING

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, applicable to governmental units. Formal budgetary integration is employed as a management control device during the year. Annual appropriations resolutions and budgets are adopted for the General, Special Revenue, and Debt Service Funds. Governmental accounting is directed toward expenditure control and budgetary compliance. The accounting system's budgetary control function is accomplished by incorporating budgetary accounts into fund ledgers and recording appropriations adopted by the Board of Supervisors. All appropriations are legally controlled at the department level. The County Administrator has the ability to move funds between departments up to \$5,000. All annual appropriations lapse at the end of the fiscal year, except for the Capital Project Funds and grants. The budget resolution specifies that the budget and appropriation for each grant or project continue until the expiration of the grant or completion of the project.

In most cases, the County's budget follows the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA). A difference between GAAP and the budgetary basis of accounting is the treatment of encumbrances. Encumbered amounts are treated as expenditures under the budgetary basis of accounting used by the County, while encumbrances are treated as reservations of fund balance under the GAAP basis.

# PRINCE GEORGE COUNTY, VA



# FINANCIAL MANAGEMENT POLICIES

*Adopted: November 7, 2006*

*Revised: July 12, 2011*

*Revised: May 13, 2014*

*Revised: November 27, 2018*

## FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the County of Prince George. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management.

The County's existing Financial Policy was adopted in November of 2006. Since this time, the Governmental Accounting Standards Board released Statement No. 54 which deals with the classification of fund balance. This policy, as presented, is revised per the requirements of GASB 54.

Effective fiscal policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented.

*CAPITAL IMPROVEMENT BUDGET POLICIES*

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1. The County will consider all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a five-year plan for capital improvements and review and update the plan annually.
3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
6. The County will project its equipment replacement needs as part of the capital improvement process. From this projection a replacement schedule will be developed and followed.
7. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
8. The County will attempt to determine the least costly and most flexible financing method for all new projects.

*DEBT POLICIES*

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1. The County will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Direct net debt as a percentage of estimated market value of taxable property should not exceed 3.5%. Direct net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually.
5. The ratio of direct debt service expenditures as a percent of the total annual general fund expenditures net of interfund transfers and inclusive of the Prince George County School Board's expenditures should not exceed 10.0% with a targeted direct debt aggregate ten-year principal payout ratio of 55.0% or better for all tax supported debt. These ratios will be measured annually.
6. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
7. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
8. The County will only issue tax anticipation debt due to unforeseen circumstances and where cash flow projections identify an absolute need, and will retire any such tax anticipation debt annually. Bond anticipation debt will be retired within six months after completion of the project or upon availability of permanent financing.

#### ***BUDGET POLICIES***

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1. The County shall prepare an annual budget in accordance with the Code of Virginia, sound financial practices, and generally accepted accounting principles.
2. The adopted, appropriated budget shall control the expenditure of funds for all County purposes during the ensuing fiscal year and levy of taxes shall support the budget.
3. The County budget shall be balanced wherein budgeted expenditures equal budgeted revenues.
4. Ongoing operating costs should be supported by ongoing stable revenues. One-time or other special revenues, as well as one-time expenditure savings, will not be used to finance continuing County operations, but instead will be used for funding special projects or other non-recurring expenditures.



5. Normally, the Board will appropriate undesignated fund balance for one-time or capital purposes, as long as thresholds established in its approved Fund Balance policies are met.
6. The County, when practical, shall establish a meaningful general fund contingency to address unforeseen emergencies throughout the year. Recommended use of contingency funds shall be provided to the board for consideration and approval.
7. The Board shall provide local funding to the Public School system preferably using the established Memorandum of Understanding for Transferring Local Revenue from the Prince George County Board of Supervisors to the Prince George County School Board. The Board may, at its discretion, appropriate additional funds to the School Board as needs dictate and resources allow.
8. The Finance Director will maintain ongoing contact with departments throughout the fiscal year to assist in ensuring the budget is implemented as planned. Revenue and expenditure reports, comparing actual amounts to budgeted amounts, shall be provided periodically to department heads and staff for review and discussion. The board shall receive updates on the financial status of the County no less frequently than quarterly.
9. The County Administrator may approve budget amendments (increases in appropriation) of \$5,000 or less. Amendments to the budget (increases in appropriation) exceeding \$5,000 shall be provided to the Board for consideration and approval. All budget amendments that exceed 1% of the total adopted budget require a public hearing prior to board approval.
10. The County Administrator may approve budget transfers within the General, Special Revenue and Utility funds so long as such transfers are necessary to further the Department's mission and total expenditures do not exceed adopted, appropriated amounts.
11. At fiscal year-end, outstanding obligations (purchase orders) and unexpended grants and donations shall be provided to the board for review and re-appropriation. Appropriations for capital purposes (within Capital Improvement fund) shall remain appropriated until the completion of the project or until the Board of Supervisors, by ordinance or resolution, changes or eliminates the appropriation.

#### *FUND BALANCE POLICIES*

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Fund Balance is the difference between assets and liabilities reported in governmental funds. It serves as a measure of financial resources available for current operations. The Governmental Accounting Standards Board prescribes the classification scheme for components of fund balance. The types of fund balance components are non-spendable, restricted, committed, assigned and unassigned. The policy will focus on the amount remaining after accounting for


non-spendable and restricted fund balance, which is comprised of three elements; committed, assigned and unassigned fund balance.

	Definition	Example
Non-spendable	Net resources that cannot be spent because of their form or they must be maintained intact	<ul style="list-style-type: none"> <li>• Inventory</li> <li>• Prepaid Asset</li> <li>• Long-Term Receivables</li> </ul>
Restricted	Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments	<ul style="list-style-type: none"> <li>• Federal Grants</li> <li>• Unspent bond proceeds</li> <li>• Bond covenants</li> <li>• Taxes raised for a specific purpose</li> </ul>
This policy will focus on the amount remaining after accounting for non-spendable and restricted fund balance, which is comprised of the following three types:		
Committed	Limitations imposed by the Board of Supervisors that requires a resolution to remove	<ul style="list-style-type: none"> <li>• Encumbrances (formal action)</li> <li>• Limitation imposed no later than the close of the reporting period</li> </ul>
Assigned	Intended use established by the County Administrator of his/her designee	<ul style="list-style-type: none"> <li>• Encumbrances (informal action)</li> <li>• Recommended use of fund balance at year-end</li> </ul>
Unassigned	Total fund balance in the general fund in excess of non-spendable, restricted, committed and assigned fund balance	<ul style="list-style-type: none"> <li>• 12.5% set aside for emergency needs as approved by Board of Supervisors</li> </ul>

1. The County will establish a contingency fund to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. The County will target a contingency fund balance equal to 0.5% of the general fund budget.
2. Unassigned fund balances at the close of each fiscal year should be at least 12.5% of the total annual general fund expenditures net of interfund transfers and inclusive of the Prince George County School Board's expenditures.
3. The County Board may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 12.5% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without

severe hardship to the County, then the Board will establish a different but appropriate time period.

4. The County considers restricted fund balance to be spent when expenditure is incurred for purposes for which restricted and unrestricted fund balance are available unless prohibited by legal documents or contracts. When expenditure is incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.
5. In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the County will establish a Capital Improvements Reserve Fund. The level of the Fund will be determined on an annual basis and incorporated into the County's Annual Operating Budget. This Fund will be initially established at some minimum level based upon a further evaluation of future capital improvement needs (inclusive of pay-go capital).

	<h1 style="text-align: center;">FISCAL YEAR 2020-2021</h1> <h2 style="text-align: center;">OPERATING &amp; CAPITAL BUDGET</h2> <h3 style="text-align: center;">CALENDAR</h3>	
	August 2019 1	Distribute CIP Memo and templates to Department Heads / Schools
<b>P</b>   <b>R</b>	September 2019 5	CIP Templates / Requests due from Department Heads / Schools To Finance Department and forwarded to CIP Committee Members
	18 25	CIP Committee Initial Meeting CIP Review Meeting #1
<b>I</b>	October 2019 2 9 10 – 31	CIP Review Meeting #2 CIP Review Meeting #3 Financial Advisor prepares CIP Impact Analysis
<b>N</b>  <b>C</b>  <b>E</b>   <b>G</b>  <b>E</b>  <b>O</b>  <b>R</b>  <b>G</b>  <b>E</b>	November 2019 1 – 30	Financial Advisor prepares CIP Impact Analysis
	December 2019 3 4 16 16 19	Operating Budget memo and templates provided to Department Heads Final Review meeting with CIP Committee CIP Provided to Planning Commission (Work Session) Board Pre-Budget Work Session CIP Presentation to Planning Commission for Approval
	January 2020 8 13-31	Department Requests Due to Finance County Administrator Reviews Department Requests & Meets with Department Heads
	February 2020 3-7 10-21 25	County Administrator Reviews Department Requests & Meets with Department Heads Budget Revenue and Expenditure Fine Tuning County Administrator's Proposed Budget
	March 2020 5 12 30	Budget Work Session Budget Work Session Budget Work Session [CANCELLED]
	April 2020 9 22 29	Budget Work Session Budget Work Session Budget Work Session
	May 2020 12 12 26	Tax Rate Public Hearing Budget Public Hearing Budget Adoption

## BUDGET SUMMARY

This section of the budget provides summary information about all funds included in the County's Total Budget. The chart below provides the fund types for the Primary Government and the School Division which is considered a component unit. These funds were included in the budget adopted by the Board on May 26, 2020.

Prince George County			
Governmental Fund Types			
General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund
Administration	Adult Education	County Debt Service	County/School CIP
Constitutional Officers	Asset Forfeiture	General	
Administrtrive Services	Community Corrections	Economic Development	
Community Development	Economic Development	Stormwater	
Financial Services	Tourism	School Debt Service	
Operations	LOSAP		
Public Safety	Special Social Services		
Social Services			
Other / Non-Departmental			
Proprietary Fund Types			
Enterprise Fund - Water & Sewer Fund			
	Water & Sewer Operating		
	Water & Sewer Capital		
	Water & Sewer Debt		
Prince George County Schools			
School Operations			
School Federal Programs			
School Nutrition (Cafeteria)			
School Textbook			

Details on the funds can be found on the pages to follow.

## BUDGET-IN-BRIEF

### Budget Highlights

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The **Total Adopted** budget is \$126,187,775, \$3,118,818, 2.5% more than the FY19/20 adopted budget.

- There were no tax rate increases in the adoption of the FY20/21 budget.
- Assessed values did increase and resulted in an increase in Real Property Tax revenues, which is largely being devoted to increased capital / debt reserve contribution to construct a new Walton Elementary School and other School and County capital projects
- Because of COVID-19 impacts to citizens and businesses, some proposed rate and fee increases **were eliminated prior to budget adoption**; those eliminated increases were:
  - Permit Fee Increases
  - Business & Professional Occupational License Tax Increases
  - Utility Water and Sewer Rate Increases (3% and 1% respectively)

The proposed total budget was \$129,748,493, \$3,560,718 more than the budget ultimately adopted. The County and school division made reductions of over \$3,560,718 to balance to diminished FY2021 revenue projections. These reductions were largely related to the COVID-19 pandemic.

The pandemic is expected to impact revenues within multiple funds during FY2021 as follows:

General Fund – Real Estate Tax Revenues; Personal Property Tax Revenues; Mobile Home Tax Revenues; Sales Tax Revenues; Business and Professional Occupational License Tax Revenues; Motor Vehicle License Revenues; and Lodging Tax Revenues (\$1,079,532)

Tourism Fund – Lodging Tax Revenue (\$135,660)

Economic Development Fund – Meals Tax Revenue (\$260,000)

The **General Fund** budget is \$60,271,416, \$2,509,928, 4.35% greater than the FY19/20 adopted budget.

A recap of General Fund increases is shown below.

Description:	Amount	Notes
Capital / Debt Reserve Transfer	1,244,686	New Elementary School & Other County/School Projects [Reduced from \$1,262,500]
Increase to Debt Fund Transfer	122,788	
FY2020 Mid-Year Positions	216,071	Deputy Sheriff, Asst Commonwealths Atty, Appartus Technician
School Resource Officers (3)	198,792	Grant Revenue = \$159,789 (approved Mid-Year FY20)
VRS & Group Life Increases	56,012	Established by VRS Board
Worker's Comp & LODA Increases	67,493	Largely due to expanded benefits for first responders
Riverside Regional Jail Increase	156,904	Increase in per diem [\$43 to \$46]
Crater Detention Increase	25,818	
E-Mail Exchange On-Line (Cloud)	64,512	Recurring cost of approved FY2020 updgade
Virtual Server Replacement	20,000	Needed server replacement
E-911 Maintenance Contract Increases	48,779	State mandated dual authentication
Children's Services Act Increase	55,300	
Expected Utility Cost Increases	29,070	
Increase in Cleaning & Lawn Care Contracts	21,785	
Increase in Auditing Contract	6,500	
Expanded Cyber Coverage	16,000	
Contingency Increase (over FY20)	232,972	Offsets one-time permit revenue of \$241,000
<b>TOTAL</b>	<b>2,583,482</b>	

The adopted General Fund budget is \$1,449,477 less than the proposed General Fund budget of \$61,720,893. Reductions amounting to \$1,449,477 were made following the proposal in response to reduced revenue projections, most of which were created by the Coronavirus pandemic fiscal impacts.

- Seven (7) newly proposed General Fund positions were eliminated
- The local transfer to schools was reduced due to projected decreases in revenue sources included in the revenue sharing calculation as approved in August 2019
- Blanket reductions were made to training, travel and food budgets
- Part-Time and Overtime wages were trimmed
- Requested increases for technology equipment were eliminated
- Requested IT software was removed
- Compression Pay increases for impacted employees were removed
- Reductions were made in the General Services department in Repairs and Maintenance
- Parks & Recreation supplies were reduced
- Contributions to community colleges and FOLAR were eliminated
- Requested increases in Fire/EMS turnout gear were removed
- Employee recognition and special event budgets were trimmed
- Career Development expansion and participation will be halted for FY2021

The adopted **School System** operating budget is \$65,627,488 with a local transfer in the amount of \$16,688,835 [\$16,525,450 for operations; \$163,385 for textbook fund] calculated in accordance with the modified Revenue Sharing Calculation approved by the Board of Supervisors in August of 2019. The School System Federal Programs, Textbook, and School Nutrition budgets are \$2,265,345; \$662,283; and \$3,167,952 respectively. The School System's total budget of \$71,723,068 grew by \$245,814, 0.34% overall, and eliminated is \$650,000 in use of fund balance within the Textbook Fund.

The **Utilities** budget is \$8,502,513, \$35,749 less than the FY19/20 adopted budget. Proposed water and sewer rate increases, of three percent and one percent respectively, were removed prior to adoption in response to the COVID-19 pandemic. One of two newly proposed positions was eliminated and fuel, training and other supply budgets were reduced from proposed amounts. Planned capital borrowing to accommodate \$5.2 million in capital maintenance and expansion projects has been deferred until the economy stabilizes. Only capital projects that can be cash funded will be accomplished during FY 2021. Ultimately, there are no Utility Fee increases included for FY2021 and no projected use of Utilities fund balance.

There is no planned use of General Fund Balance in the adopted FY20/21 budget. The board is committed to eliminating dependence on Fund Balance for operations.

The capital projects to be completed through borrowing / debt service as included in the adopted budget are:

Project Description	Category	Total Cost	FY Timing
New Walton Elementary School Design Phase	School	\$ 845,432	2021
New Walton Elementary School	School	\$ 31,108,719	2021
Prince George High School Generator	School	\$ 179,220	2021
Zoll X Series Monitors / Defibrillators	Public Safety	\$ 157,276	2021
Fleet Garage Bay Expansion	County	\$ 2,100,000	2021
School Technology Infrastructure	School	\$ 328,000	2021
School Buses	School	\$ 412,000	2021
Police / County Vehicles	County / Public Safety	\$ 400,000	2021
		<b>\$ 35,530,647</b>	

\$31,954,151

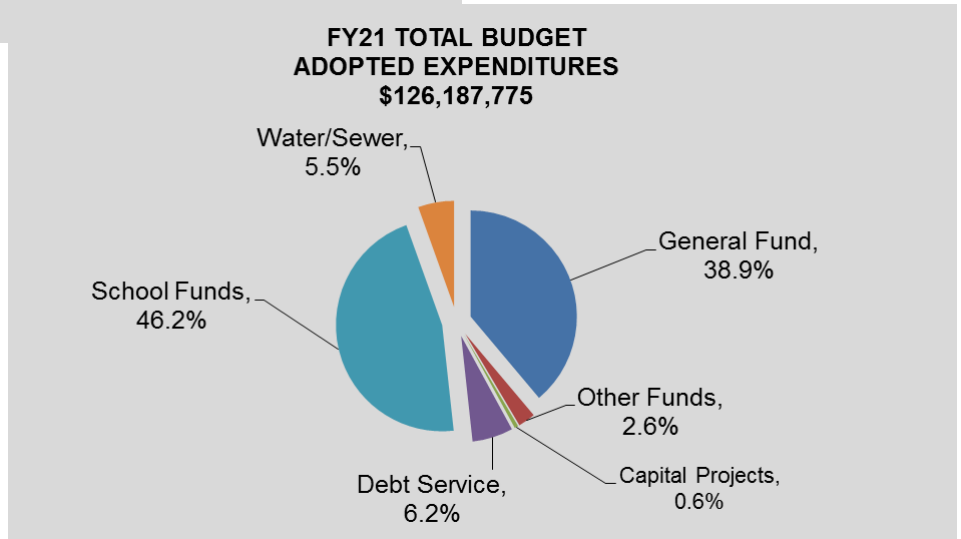
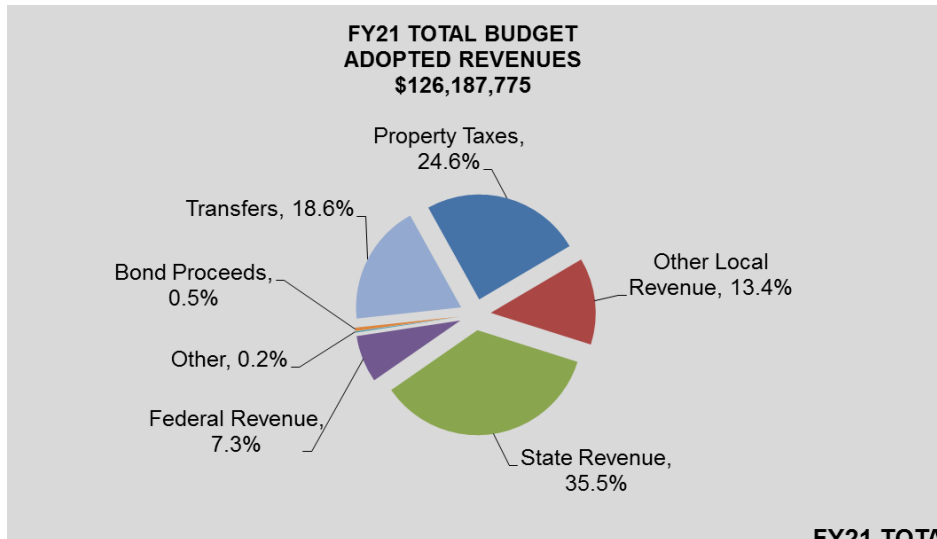
Excludes \$1,000,000 of Fund Balance appropriated during FY2020 for design work



## BUDGET OVERVIEW

### ALL FUNDS:

The County's adopted Fiscal Year 2021 combined capital and operating budget totals \$126,187,775, net of transfers.

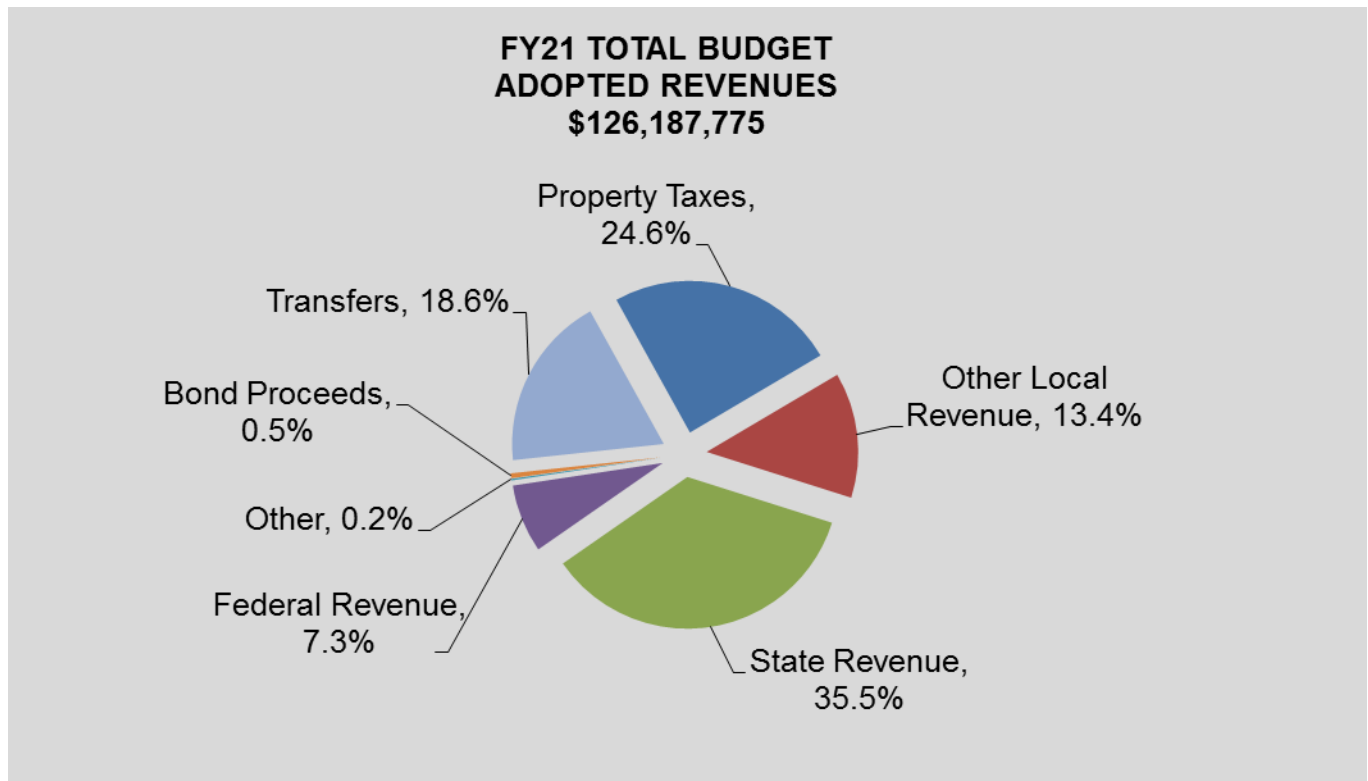


The Total Budget includes the General Fund, School Funds, Water/Sewer (Utility) Fund, Capital Fund as well as Special Revenue Funds and the Debt Service Fund.

# TOTAL COUNTY REVENUES

FY20/21 TOTAL BUDGET

ADOPTED REVENUES

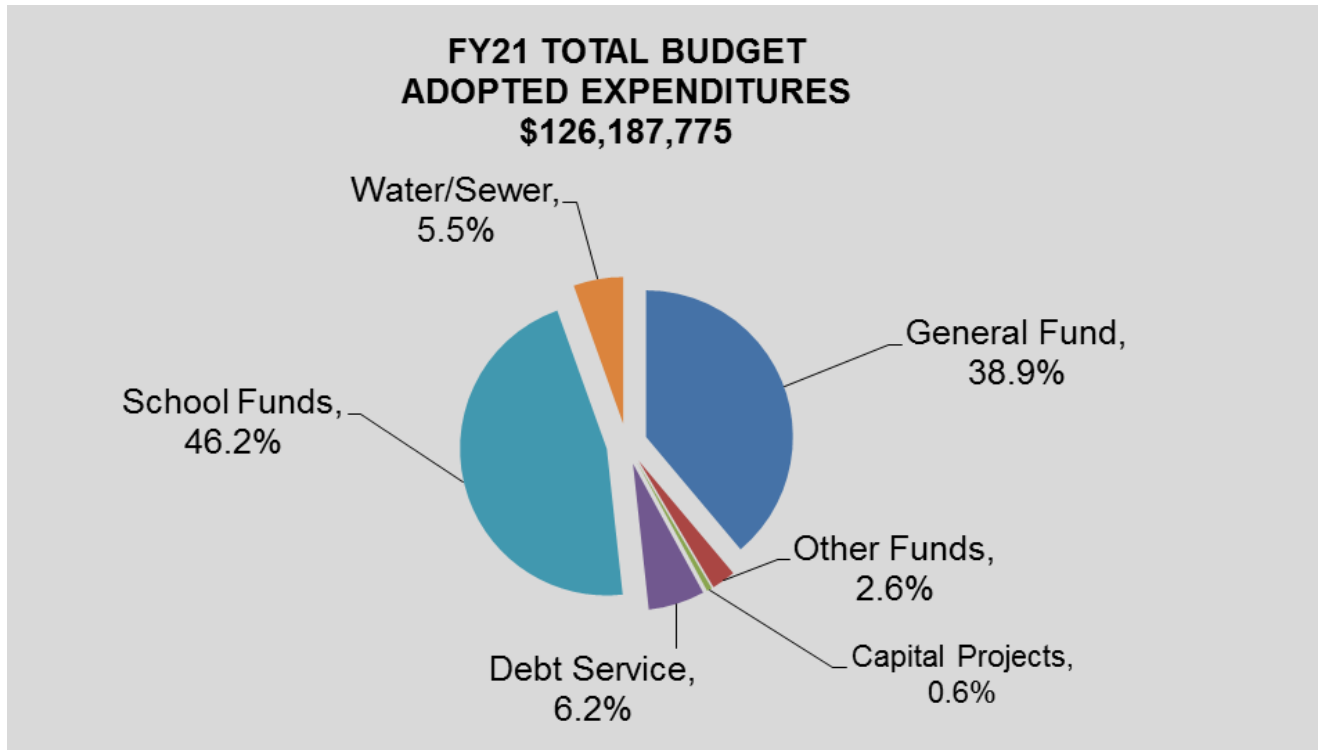


	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED
Property Taxes	\$ 34,360,764	\$ 33,397,818	\$ 36,625,688	\$ 35,934,500	\$ 38,094,360
Other Local Revenue	\$ 19,788,342	\$ 19,929,480	\$ 22,674,098	\$ 20,410,697	\$ 20,738,310
State Revenue	\$ 49,197,126	\$ 50,337,390	\$ 53,413,094	\$ 54,411,567	\$ 54,995,751
Federal Revenue	\$ 11,836,890	\$ 11,169,317	\$ 11,860,386	\$ 11,046,323	\$ 11,277,800
Other	\$ 22,957,608	\$ 29,005,064	\$ 28,740,863	\$ 28,383,971	\$ 29,176,124
Bond Proceeds	\$ 10,000,000	\$ 9,300,000	\$ 9,450,000	\$ 400,000	\$ 812,000
<i>Less Transfers</i>	<i>\$ (22,745,447)</i>	<i>\$ (28,919,072)</i>	<i>(28,662,184)</i>	<i>(27,518,100)</i>	<i>(28,906,571)</i>
<b>Total, All Funds</b>	<b>\$ 125,395,284</b>	<b>\$ 124,219,997</b>	<b>\$134,101,945</b>	<b>\$ 123,068,958</b>	<b>\$ 126,187,775</b>

# TOTAL COUNTY EXPENDITURES

FY20/21 TOTAL BUDGET

ADOPTED EXPENDITURES



	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED
General Fund	\$ 48,516,333	\$ 56,215,597	\$ 56,550,627	\$ 57,761,488	\$ 60,271,416
School Funds	\$ 63,964,221	\$ 66,282,050	\$ 69,421,950	\$ 71,477,254	\$ 71,723,068
Capital Projects	\$ 5,166,527	\$ 2,700,728	\$ 6,866,801	\$ 562,537	\$ 887,733
Debt Service	\$ 7,983,887	\$ 8,026,238	\$ 8,018,669	\$ 7,987,412	\$ 9,633,057
Water/Sewer	\$ 5,359,791	\$ 5,633,568	\$ 7,301,090	\$ 8,538,263	\$ 8,502,513
Other Funds	\$ 4,041,855	\$ 4,072,549	\$ 4,938,464	\$ 4,260,104	\$ 4,076,559
<i>Less Transfers</i>	\$ (22,745,447)	\$ (28,919,072)	\$ (28,662,184)	\$ (27,518,100)	\$ (28,906,571)
<b>Total, All Funds</b>	<b>\$ 112,287,167</b>	<b>\$ 114,011,658</b>	<b>\$124,435,418</b>	<b>\$ 123,068,958</b>	<b>\$ 126,187,775</b>

# REVENUES AND EXPENDITURES BY FUND & CATEGORY

A matrix of the County's adopted FY2021 revenues and expenditures is provided below to present projected collections and spending by fund **and** major category.

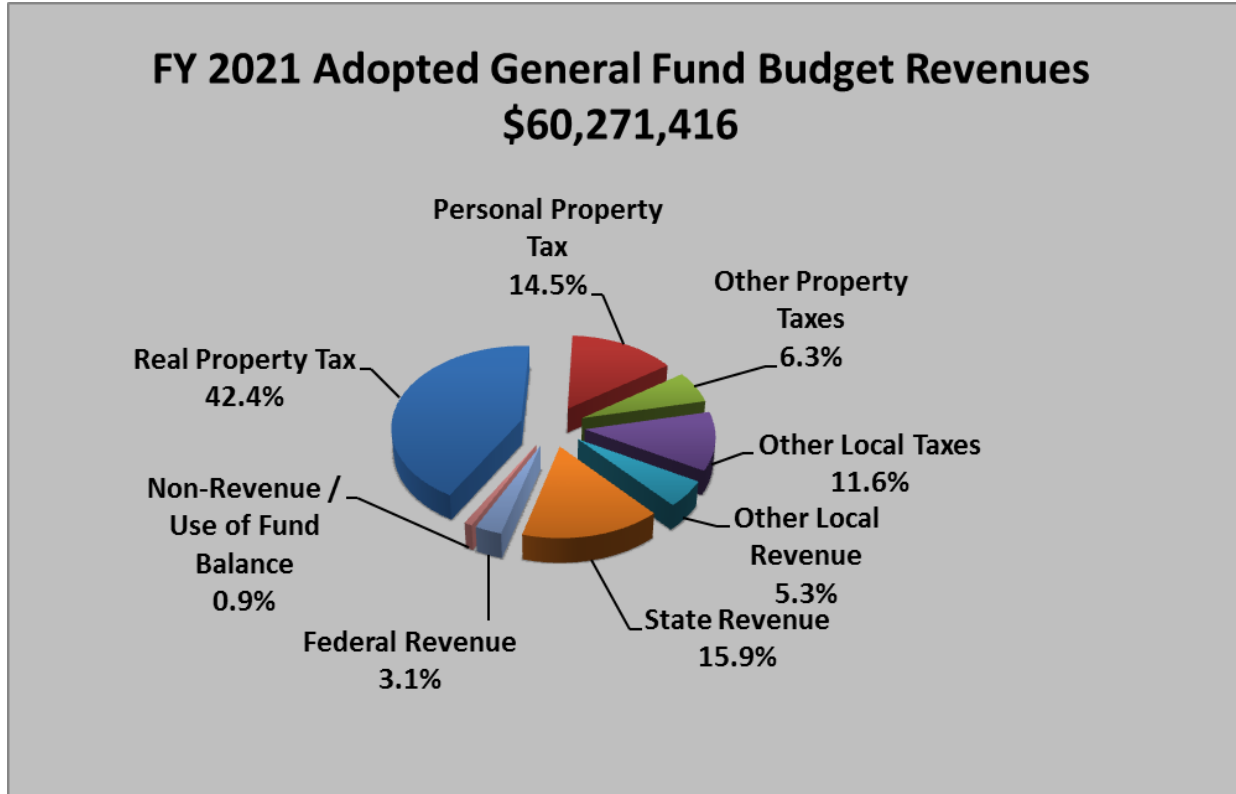
Revenue Source	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL
Property Taxes	\$ 38,094,360	\$0	\$0	\$0	\$0	\$0	\$38,094,360
Local Collections & Taxes	10,155,675	2,393,500	1,594,135	-	-	6,595,000	20,738,310
State Funds	9,596,962	1,033,784	44,365,006	-	-	-	54,995,752
Federal Funds	1,857,419	345,289	9,075,092	-	-	-	11,277,800
Debt Proceeds	-	-	-	812,000	-	-	812,000
Transfers from General Fund	-	203,986	16,688,835	75,733	8,527,980	-	25,496,534
Transfers from Other Funds	567,000	-	-	-	937,937	1,905,100	3,410,037
Use of Fund Balance	-	100,000	-	-	167,140	-	267,140
Other	-	-	-	-	-	2,413	2,413
<b>TOTAL REVENUES</b>	<b>\$ 60,271,416</b>	<b>\$ 4,076,559</b>	<b>\$ 71,723,068</b>	<b>\$ 887,733</b>	<b>\$ 9,633,057</b>	<b>\$ 8,502,513</b>	<b>\$ 155,094,346</b>
<b>TRANSFERS IN</b>	<b>\$ 567,000</b>	<b>\$ 203,986</b>	<b>\$ 16,688,835</b>	<b>\$ 75,733</b>	<b>\$ 9,465,917</b>	<b>\$ 1,905,100</b>	<b>\$ 28,906,571</b>
<b>TOTAL REVENUES NET OF TRANSFERS IN</b>	<b>\$ 59,704,416</b>	<b>\$ 3,872,573</b>	<b>\$ 55,034,233</b>	<b>\$ 812,000</b>	<b>\$ 167,140</b>	<b>\$ 6,597,413</b>	<b>\$ 126,187,775</b>

Expenditure Type	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL*
Wages & Benefits	\$ 22,000,942	\$ 2,220,688	\$ 60,050,331			1,195,575.49	85,467,537
Purchased & Internal Services	4,427,260	174,597	2,168,989		5,500	3,178,065	9,954,411
Utilities & Communications	1,263,350	28,300	1,619,637			147,850	3,059,137
Insurance	226,688	1,378	219,746			10,300	458,112
Leases/Rentals	104,637	65,840	120,823			60,155	351,455
Travel & Training	229,683	27,589	55,819			6,000	319,091
Contributions to Other Entities	1,042,940	313,695	-			-	1,356,635
Materials/Supplies/Miscellaneous	1,612,867	130,971	4,225,185			246,975	6,215,998
Payment to Joint Operations	371,712	-	803,421			-	1,175,133
Capital Outlay	402,671	160,563	1,517,117	887,733		1,515,000	4,483,084
Public Assistance	2,743,475	15,000	-			-	2,758,475
Transfers, Debt Payments & Debt Reserves	25,501,192	937,937	567,000		9,627,557	2,124,298	38,757,984
Contingencies	343,999	-	375,000			18,295	737,294
<b>TOTAL EXPENDITURES</b>	<b>\$60,271,416</b>	<b>\$4,076,559</b>	<b>\$71,723,068</b>	<b>\$887,733</b>	<b>\$9,633,057</b>	<b>\$8,502,513</b>	<b>\$155,094,346</b>
<b>TRANSFERS OUT</b>	<b>\$25,496,534</b>	<b>\$1,087,252</b>	<b>\$567,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,755,785</b>	<b>\$28,906,571</b>
<b>TOTAL EXPENDITURES NET OF TRANSFERS OUT</b>	<b>\$34,774,882</b>	<b>\$2,989,307</b>	<b>\$71,156,068</b>	<b>\$887,733</b>	<b>\$9,633,057</b>	<b>\$6,746,728</b>	<b>\$126,187,775</b>

# GENERAL FUND REVENUES

FY20/21 ADOPTED

GENERAL FUND REVENUES



	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED
Real Property Tax	22,724,729	21,785,294	23,231,788	24,025,000	25,577,000
Personal Property Tax	8,394,472	8,269,500	9,456,170	8,525,000	8,740,860
Other Property Taxes	3,241,563	3,343,024	3,937,730	3,384,500	3,776,500
Other Local Taxes	6,396,923	6,923,990	7,238,803	6,988,013	6,984,445
Other Local Revenue	2,863,893	2,548,551	3,570,005	2,654,346	3,171,230
State Revenue	9,090,093	9,194,531	10,083,700	9,513,751	9,596,962
Federal Revenue	1,414,157	1,555,661	1,927,544	2,050,878	1,857,419
Non-Revenue & Use of Fund Balance	74,120	379,919	545,248	620,000	567,000
<b>Total, General Fund</b>	<b>\$54,199,951</b>	<b>\$ 54,000,471</b>	<b>\$59,990,987</b>	<b>\$57,761,488</b>	<b>\$ 60,271,416</b>

# GENERAL FUND REVENUES

ACCOUNT	TITLE	FY16-17 RECEIPTS	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY2019-20 Adopted Budget	FY20-21 Adopted	Increase (Decrease)
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	22,041,461	21,444,019	22,495,188	23,400,000	24,952,000	1,552,000
0100-10-501-8100-00000-000-000-000-311102-	DEL TAXES:RE PRIOR YEARS	683,269	341,275	736,600	625,000	625,000	-
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	-	-	-	-	-	-
<b>REAL PROPERTY TAXES</b>		<b>22,724,729</b>	<b>21,785,294</b>	<b>23,231,788</b>	<b>24,025,000</b>	<b>25,577,000</b>	<b>1,552,000</b>
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,614,010	1,595,313	1,500,862	1,511,000	1,588,000	77,000
0100-10-501-8101-00000-000-000-000-311202-	DEL TAXES-PUBL.SER.RE	1,242	16	20,526	-	-	-
<b>PUBLIC SERVICE CORPORATION TAXES</b>		<b>1,615,253</b>	<b>1,595,328</b>	<b>1,521,388</b>	<b>1,511,000</b>	<b>1,588,000</b>	<b>77,000</b>
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	7,836,819	7,508,155	8,018,995	7,780,000	8,009,500	229,500
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	481,613	678,198	1,320,534	625,000	625,000	-
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	66,002	76,806	104,569	114,000	100,360	(13,640)
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	10,038	6,341	12,072	6,000	6,000	-
<b>PERSONAL PROPERTY TAXES</b>		<b>8,394,472</b>	<b>8,269,500</b>	<b>9,456,170</b>	<b>8,525,000</b>	<b>8,740,860</b>	<b>215,860</b>
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,120,542	1,281,138	1,501,277	1,285,000	1,500,000	215,000
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	5,100	2,871	8,623	3,500	3,500	-
<b>MACHINERY &amp; TOOLS TAXES</b>		<b>1,125,641</b>	<b>1,284,009</b>	<b>1,509,900</b>	<b>1,288,500</b>	<b>1,503,500</b>	<b>215,000</b>
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	250,992	256,546	446,951	300,000	350,000	50,000
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	186,482	173,761	447,929	250,000	300,000	50,000
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	63,196	33,379	11,562	35,000	35,000	-
<b>PENALTIES &amp; INTEREST</b>		<b>500,669</b>	<b>463,687</b>	<b>906,442</b>	<b>585,000</b>	<b>685,000</b>	<b>100,000</b>
<b>TOTAL: GENERAL PROPERTY TAXES</b>		<b>34,360,764</b>	<b>33,397,818</b>	<b>36,625,688</b>	<b>35,934,500</b>	<b>38,094,360</b>	<b>2,159,860</b>
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	2,399,805	2,584,683	2,719,468	2,767,680	2,837,650	69,970
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	752,779	790,131	795,693	800,000	800,000	-
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	95,310	73,296	75,482	74,000	74,000	-
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-	-
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	159,885	202,793	181,382	185,000	166,500	(18,500)
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	448,683	493,063	556,740	496,500	504,062	7,562
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	92,721	96,680	103,888	100,000	96,300	(3,700)
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	342,957	409,727	326,368	390,000	273,182	(116,818)
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	73,337	73,522	68,757	73,000	68,000	(5,000)
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	5,409	6,175	5,386	5,500	5,500	-
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	156,847	226,271	208,157	160,000	180,000	20,000
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	23,048	23,978	19,436	26,000	17,598	(8,402)
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	137,786	152,080	232,095	140,000	194,273	54,273
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	12,442	11,315	17,216	12,000	12,000	-
0100-10-502-8108-00000-000-000-000-312501-	MOTOR VEHICLE LICENSES	1,030,584	1,000,920	1,104,815	1,000,000	1,061,500	61,500
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	90,634	133,589	139,945	115,000	138,000	23,000
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRD TN & WILLS	295,864	358,400	397,765	350,000	375,000	25,000
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	278,831	287,366	286,209	293,333	180,880	(112,453)
<b>TOTAL OTHER LOCAL TAXES</b>		<b>6,396,923</b>	<b>6,923,990</b>	<b>7,238,803</b>	<b>6,988,013</b>	<b>6,984,445</b>	<b>(3,568)</b>
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	9,970	7,994	7,799	8,000	8,000	-
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	1,251	8,525	1,673	1,200	1,600	400
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	903	923	857	850	850	-
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	169,833	168,819	235,537	200,000	280,555	80,555
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	-	-	520	500	500	-
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	59,614	66,923	80,966	70,000	106,978	36,978
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	29,047	37,472	34,318	40,000	75,828	35,828
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	1,270	3,210	1,400	1,000	1,000	-
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	240	278	240	500	500	-
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	55,803	62,609	55,248	65,000	98,078	33,078
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	1,982	680	850	800	800	-
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	1,784	440	40	1,800	1,000	(800)
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	9,067	10,776	9,445	10,000	10,000	-
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	5,410	5,131	6,954	5,000	40,228	35,228
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	11,105	1,545	(4,334)	1,500	1,500	-
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	13,758	2,975	9,319	7,000	7,000	-
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	8,229	4,090	6,627	5,000	8,000	3,000
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEES	4,665	8,150	5,780	6,000	6,000	-
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEES	3,150	3,150	4,900	5,000	6,000	1,000
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	-	750	700	500	500	-
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	528	484	660	700	600	(100)
0100-10-503-8113-00000-000-000-000-313346-	DEFERRAL FEES	1,050	-	1,050	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-313347-	GENERAL LAND DISTURBANCE PERMIT	8,113	14,435	13,834	12,000	15,000	3,000
0100-10-503-8113-00000-000-000-000-313348-	SECOND DWELLING UNITS	-	-	-	500	500	-
0100-10-506-8113-00000-000-000-000-313345-	GENERALPLANNING ADMINISTRATIVE	974	1,025	1,065	1,300	1,000	(300)
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	5,709	6,343	5,418	6,000	6,000	-
<b>PERMITS, PRIVILEGE FEES &amp; LICENSES</b>		<b>403,457</b>	<b>416,727</b>	<b>480,867</b>	<b>451,150</b>	<b>679,017</b>	<b>227,867</b>

# GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY16-17 RECEIPTS	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY2019-20 Adopted Budget	FY20-21 Adopted	Increase (Decrease)
0100-10-504-8110-00000-000-000-314101-	FINES AND FORFEITURES	379,744	346,788	345,430	340,000	345,000	5,000
0100-10-504-8110-00000-000-000-314102-	PARKING FINE	1,575	1,620	1,510	1,500	1,500	-
0100-10-504-8110-00000-000-000-314103-	FALSE ALARM FEES	6,600	3,950	6,400	5,000	6,000	1,000
0100-10-504-8113-00000-000-000-314105-	SCHOOL BUS CAMERAS	5,228	7,024	15,477	-	-	-
<b>FINES &amp; FORFEITURES</b>		<b>393,147</b>	<b>359,382</b>	<b>368,817</b>	<b>346,500</b>	<b>352,500</b>	<b>6,000</b>
0100-10-505-8111-00000-000-000-315102-	INTEREST ON INVESTMENTS	52,356	205,421	813,754	200,000	500,000	300,000
0100-10-505-8112-00000-000-000-315201-	RENTAL OF GEN. PROPERTY	130,531	124,495	118,085	138,163	138,163	-
0100-10-505-8114-00000-000-000-315203-	SALE OF LAND & BUILDINGS	374,500	-	-	-	-	-
0100-10-508-8114-00000-000-000-315202-	SALE OF VEHICLES	-	6,927	12,739	10,000	10,000	-
0100-10-508-8114-00000-000-000-315204-	SALE:SALVAGE, SURPLUS	49,277	30,456	9,252	10,000	10,000	-
0100-10-508-8114-00000-000-000-315205-	SALE:COPIES	848	867	1,198	800	800	-
0100-10-506-8113-00000-000-000-316501-	SALE:MAPS, SURVEYS	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-316502-	SALE:PUBLICATIONS	100	200	250	200	200	-
0100-10-505-8112-00000-000-000-315206-	LIBRARY RENT	19,800	19,800	19,800	19,800	19,800	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>627,412</b>	<b>388,166</b>	<b>975,077</b>	<b>378,963</b>	<b>678,963</b>	<b>300,000</b>
0100-10-506-8113-00000-000-000-316102-	EXCESS FEES OF CLERK	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-316103-	SHERIFF'S FEES	1,526	1,526	1,526	1,526	1,526	-
0100-10-506-8113-00000-000-000-316104-	LAW LIBRARY FEES #219	9,784	9,253	10,192	-	-	-
0100-10-506-8113-00000-000-000-316105-	DNA FEE #233	992	894	862	800	800	-
0100-10-506-8113-00000-000-000-316107-	SHERIFF-COURT SECURITY FE	75,614	66,606	73,728	73,000	73,000	-
0100-10-506-8113-00000-000-000-316108-	COURTHOUSE MAINT.FEE #229	18,332	15,137	17,863	17,000	17,000	-
0100-10-506-8113-00000-000-000-316305-	ACCIDENT REPORT FEES	3,008	2,373	1,865	3,200	2,000	(1,200)
0100-10-506-8113-00000-000-000-316201-	COMM ATTNV FEES	4,346	4,226	3,859	4,500	4,200	(300)
0100-10-506-8113-00000-000-000-316202-	RESTITUTION	2,958	3,500	1,301	-	-	-
0100-10-506-8113-00000-000-000-316601-	BOARDING OF ANIMALS	6,360	4,080	5,157	6,000	5,200	(800)
0100-10-506-8113-00000-000-000-316303-	FINGERPRINTING FEES	2,925	2,000	2,090	3,000	2,000	(1,000)
0100-10-506-8113-00000-000-000-316801-	TRANSFER STATION FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-316211-	RECREATION FEES	7,055	-	-	-	-	-
0100-10-506-8113-00000-000-000-316212-	REGISTRATION FEES & SVS	110,549	107,448	122,590	105,000	105,000	-
0100-10-506-8113-00000-000-000-316214-	GYM MEMBERSHIPS	-	-	-	15,000	15,000	-
0100-10-506-8113-00000-000-000-316213-	SPECIAL ACTIVITIES REGIS	11,804	82	-	2,600	2,600	-
0100-10-506-8113-00000-000-000-316402-	EMS TRANSPORT FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-316403-	EMS SUBSCRIPTION FEES	9,263	7,316	8,319	10,000	8,500	(1,500)
0100-10-506-8113-00000-000-000-316405-	CHG FOR SERVICE:REPAIR	115,353	122,141	112,757	130,000	115,000	(15,000)
0100-10-506-8113-00000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	693,487	681,333	729,586	863,198	863,198	-
0100-10-506-8113-00000-000-000-316407-	DMV BLOCKS	14,997	4,044	2,811	9,000	4,000	(5,000)
0100-10-506-8113-00000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	925	1,215	3,190	1,500	1,500	-
0100-10-506-8113-00000-000-000-316306-	GENERAL DUI COLLECTIONS	1,050	2,186	385	2,000	1,500	(500)
0100-10-506-8113-00000-000-000-314104-	RETURNED CHECK FEES	2,585	2,290	525	2,500	2,500	-
<b>CHARGES FOR SERVICES</b>		<b>1,092,913</b>	<b>1,037,648</b>	<b>1,098,606</b>	<b>1,249,824</b>	<b>1,224,524</b>	<b>(25,300)</b>
0100-10-507-8115-00000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	67,025	-	-	-	-	-
0100-10-508-8114-00000-000-000-318902-	FARMERS MARKET	5,888	3,518	3,416	3,500	3,500	-
0100-10-508-8114-00000-000-000-318904-	REFUNDS - GENERAL FUND	-	97,354	13,075	-	-	-
0100-10-508-8114-00000-000-000-318905-	GENERAL FUND MOBIL APP ACCT	255	-	-	-	-	-
0100-10-508-8115-00000-000-000-318920-	DONATIONS - BRICK PAVER ANIMAL	500	-	400	-	-	-
0100-10-508-8115-00000-000-000-318921-	DONATIONS - MADDIE'S FUND	2,500	-	-	-	-	-
0100-10-508-8115-00000-000-000-318922-	DONATIONS - POLICE GENERAL	525	1,785	641	-	-	-
0100-10-508-8115-00000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	-	1,000	1,583	-	-	-
0100-10-508-8115-00000-000-000-318924-	DONATIONS - ASPCA	2,000	5,000	5,000	-	-	-
0100-10-508-8115-00000-000-000-318925-	DONATIONS - HARRISON FOUNDATION	8,500	-	5,000	-	-	-
0100-10-508-8115-00000-000-000-318926-	DONATIONS - BISSELL PET	-	-	3,350	-	-	-
0100-10-508-8115-00000-000-000-318930-	DONATIONS - FIRE GENERAL	4,438	1,935	-	-	-	-
0100-10-508-8115-00000-000-000-318931-	DONATIONS - HOMETOWN HEROES	7,131	10,093	9,508	-	-	-
0100-10-508-8115-00000-000-000-318932-	DONATIONS - GUNS N HOSES	1,589	1,013	178	-	-	-
0100-10-508-8115-00000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	240	80	-	-	-	-
0100-10-508-8115-00000-000-000-318934-	DONATIONS - FIRE/EMS FOUNDATION	-	1,625	-	-	-	-
0100-10-508-8115-00000-000-000-318940-	DONATIONS - FARMER'S MARKET	400	-	-	-	-	-
0100-10-507-8115-00000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-318952-	ANIMAL SHELTER DONATIONS	12,816	19,164	15,987	-	-	-
0100-10-507-8115-00000-000-000-318953-	MISCELLANEOUS REVENUE	58,027	22,555	6,700	-	-	-
0100-10-508-8114-00000-000-000-318954-	GRASS CUTTING FEES	2,685	150	2,550	10,000	10,000	-
0100-10-509-8205-00000-000-000-326013-	GRANTS-MISCELLANEOUS LOCAL	-	4,475	-	-	-	-
<b>MISCELLANEOUS</b>		<b>174,518</b>	<b>169,746</b>	<b>67,388</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
0100-10-508-8113-00000-000-000-319201-	FISCAL AGENT-ROWANTY	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-319202-	FISCAL AGENT-DI9-ADULT ED	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-319203-	ACCOUNTING SERVICES	6,622	6,622	21,725	6,622	6,622	-
0100-10-508-8113-00000-000-000-319204-	ACCOUNT SERV.UTILITIES	15,000	15,000	-	17,355	17,355	-
0100-10-508-8114-00000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	78,196	50,828	53,683	55,000	53,000	(2,000)
0100-10-508-8114-00000-000-000-319199-	REFUND: PUBLIC ASST. CLI	1,000	1,000	-	-	-	-
0100-10-506-8113-00000-000-000-316110-	RECORD COST-CLERK OF CT	30,928	32,159	31,758	30,000	30,000	-
0100-10-506-8113-00000-000-000-316404-	FIRE REPORT REQUESTS	65	60	30	50	50	-
0100-10-508-8114-00000-000-000-318955-	INOPERABLE VEHICLES	2,712	1,175	1,005	1,000	1,000	-
0100-10-508-8114-00000-000-000-319211-	RECOV COST-POLICE SECURIT	15,585	47,000	174,193	80,000	90,000	10,000
0100-10-508-8114-00000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-319208-	CSA/SSI RECOVERIES	8,839	9,308	13,353	10,000	10,000	-
0100-10-508-8114-00000-000-000-319207-	CARSON VFD RECOVERED COST	13,500	13,730	14,073	14,382	14,699	317
0100-10-508-8114-00000-000-000-319215-	REGIONAL JAIL RAINY DAY DISTRIBUTION	-	-	269,429	-	-	-
<b>RECOVERED COSTS</b>		<b>172,447</b>	<b>176,882</b>	<b>579,249</b>	<b>214,409</b>	<b>222,726</b>	<b>8,317</b>
<b>TOTAL: ALL LOCAL REVENUE SOURCES</b>		<b>43,621,581</b>	<b>42,870,359</b>	<b>47,434,496</b>	<b>45,576,859</b>	<b>48,250,035</b>	<b>2,673,176</b>

# GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY16-17 RECEIPTS	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY2019-20 Adopted Budget	FY20-21 Adopted	Increase (Decrease)
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	25,078	25,747	28,378	25,000	25,000	-
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	73,152	89,441	96,869	89,000	89,000	-
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	45,864	44,976	46,317	45,000	46,000	1,000
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	33,095	25,856	27,443	28,000	28,000	-
0100-20-600-8200-00000-000-000-000-322109-	PPTRA REIMBURSEMENT	3,622,664	3,622,664	3,622,664	3,622,664	3,622,664	-
0100-20-600-8200-00000-000-000-000-322111-	STATE COMMUNICATION TAXES	1,202,881	1,165,263	1,081,019	1,100,000	1,025,000	(75,000)
0100-20-600-8200-00000-000-000-000-323103-	PSAP GRANT FUNDS	-	-	150,000	-	-	-
<b>STATE NON-CATEGORICAL AID</b>		<b>5,002,732</b>	<b>4,973,948</b>	<b>5,052,690</b>	<b>4,909,664</b>	<b>4,835,664</b>	<b>(74,000)</b>
0100-20-601-8203-00000-000-000-000-323100-	LIBRARY OF VA FUNDS	-	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-323101-	SHARED EXP:COMM ATTN	375,755	383,634	384,101	399,087	411,731	12,644
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	537,679	561,638	565,547	587,960	582,621	(5,339)
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	108,419	110,860	117,041	123,440	123,440	-
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	111,756	107,997	106,443	116,047	116,047	-
0100-20-601-8201-00000-000-000-000-323601-	SHARED EXP:REGISTRAR	-	-	-	-	-	-
0100-20-600-8200-00000-000-000-000-323602-	STATE BOARD OF ELECTIONS	41,896	42,247	42,436	45,018	45,018	-
0100-20-601-8200-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	129,740	134,495	135,773	132,911	132,911	-
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	903,956	903,956	937,404	973,961	973,961	-
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	293,897	307,597	305,768	301,631	301,631	-
<b>STATE SHARED EXPENSES</b>		<b>2,503,098</b>	<b>2,552,426</b>	<b>2,594,513</b>	<b>2,680,055</b>	<b>2,687,360</b>	<b>7,305</b>
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	520,285	526,187	647,262	620,529	579,015	(41,514)
<b>STATE PUBLIC ASSISTANCE</b>		<b>520,285</b>	<b>526,187</b>	<b>647,262</b>	<b>620,529</b>	<b>579,015</b>	<b>(41,514)</b>
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	9,056	8,830	9,321	-	-	-
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GRAN	38,795	3,995	13,672	-	-	-
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	115,932	119,434	123,655	-	-	-
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	-	34,049	71,664	-	-	-
0100-20-601-8203-00000-000-000-000-326015-	E-911 GRANT POLICE	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326017-	CSA/AT RISK YOUTH	702,236	816,440	1,332,225	1,219,725	1,251,000	31,275
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	10,514	10,474	10,519	6,000	6,000	-
0100-20-601-8205-00000-000-000-000-326020-	GT:PESTICIDE RECYCLING	1,875	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326025-	VPI TELE. REIMBURSEMENT	2,252	3,778	-	-	-	-
0100-20-601-8201-00000-000-000-000-326012-	GENERAL RSAF GRANT	29,956	10,078	112,723	-	-	-
0100-20-601-8201-00000-000-000-000-324104-	SCHOOL RESOURCE OFFICER GRANT	75,461	37,730	38,045	-	159,789	159,789
0100-20-601-8203-00000-000-000-000-324101-	DMV GRANTS	-	16,367	-	-	-	-
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	2,100	1,131	-	-	-	-
0100-20-601-8203-00000-000-000-000-326013-	MISC STATE GRANTS	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326035-	VJCCCA	52,775	52,775	54,636	52,775	52,775	-
0100-20-601-8203-00000-000-000-000-326036-	ANIMAL STERILIZATION/DMV	306	443	580	-	-	-
0100-20-601-8203-00000-000-000-000-326047-	VICTIM WITNESS PROTECTION	22,719	22,245	22,196	25,003	25,359	356
0100-20-600-8200-00000-000-000-000-324088-	VDEM FEMA REIMBURSEMENTS	-	4,201	-	-	-	-
<b>STATE CATEGORICAL AID</b>		<b>1,063,977</b>	<b>1,141,971</b>	<b>1,789,236</b>	<b>1,303,503</b>	<b>1,494,923</b>	<b>191,420</b>
<b>TOTAL: ALL STATE REVENUE SOURCES</b>		<b>9,090,093</b>	<b>9,194,531</b>	<b>10,083,700</b>	<b>9,513,751</b>	<b>9,596,962</b>	<b>83,211</b>
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	36,968	30,357	42,985	30,000	30,000	-
0100-30-601-8305-00000-000-000-000-332061-	EMERGENCY SERVICE GRANTS	25,231	-	50,462	25,231	25,231	-
0100-30-601-8305-00000-000-000-000-326048-	FEDERAL VICTIM WITNESS PROTECTIO	67,736	66,736	66,589	75,007	76,075	1,068
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	45,993	7,327	17,705	-	-	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	1,623	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330178-	HOMELAND SECURITY GRANTS	69,395	24,249	-	-	-	-
0100-30-601-8305-00000-000-000-000-330182-	MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330183-	BODY ARMOR GRANT	4,540	2,120	8,902	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	-	135,434	193,285	214,276	214,276	-
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	-	87,946	244,536	247,743	62,623	(185,120)
0100-30-600-8300-00000-000-000-000-333900-	FEMA REIMBURSEMENT	1,856	-	-	-	-	-
0100-30-600-8200-00000-000-000-000-333900-	GEN FD FEMA FED REIMBURSEMENT	-	-	-	-	-	-
0100-30-601-8302-00000-000-000-000-333504-	WELFARE ADMINISTRATION	1,160,815	1,201,492	1,303,080	1,458,621	1,449,214	(9,407)
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-
<b>TOTAL: ALL FEDERAL REVENUE SOURCES</b>		<b>1,414,157</b>	<b>1,555,661</b>	<b>1,927,544</b>	<b>2,050,878</b>	<b>1,857,419</b>	<b>(193,459)</b>
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	65,048	22,105	78,679	-	-	-
0100-90-901-8207-00000-000-000-000-399104-	TRANSFER FROM UTILITIES	-	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399102-	TRANSFER FROM CASH PROFFER	-	-	116,569	-	-	-
0100-90-901-8207-00000-000-000-000-399109-	TRANSFER FROM SCHOOL OPERATING	-	350,000	350,000	620,000	567,000	(53,000)
0100-90-901-8207-00000-000-000-000-399199-	TRANSFER	9,072	7,814	-	-	-	-
0100-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
<b>TOTAL: ALL NON-REVENUE SOURCES</b>		<b>74,120</b>	<b>379,919</b>	<b>545,248</b>	<b>620,000</b>	<b>567,000</b>	<b>(53,000)</b>
<b>TOTAL GENERAL FUND</b>		<b>54,199,951</b>	<b>54,000,471</b>	<b>59,990,987</b>	<b>57,761,488</b>	<b>60,271,416</b>	<b>2,509,928</b>

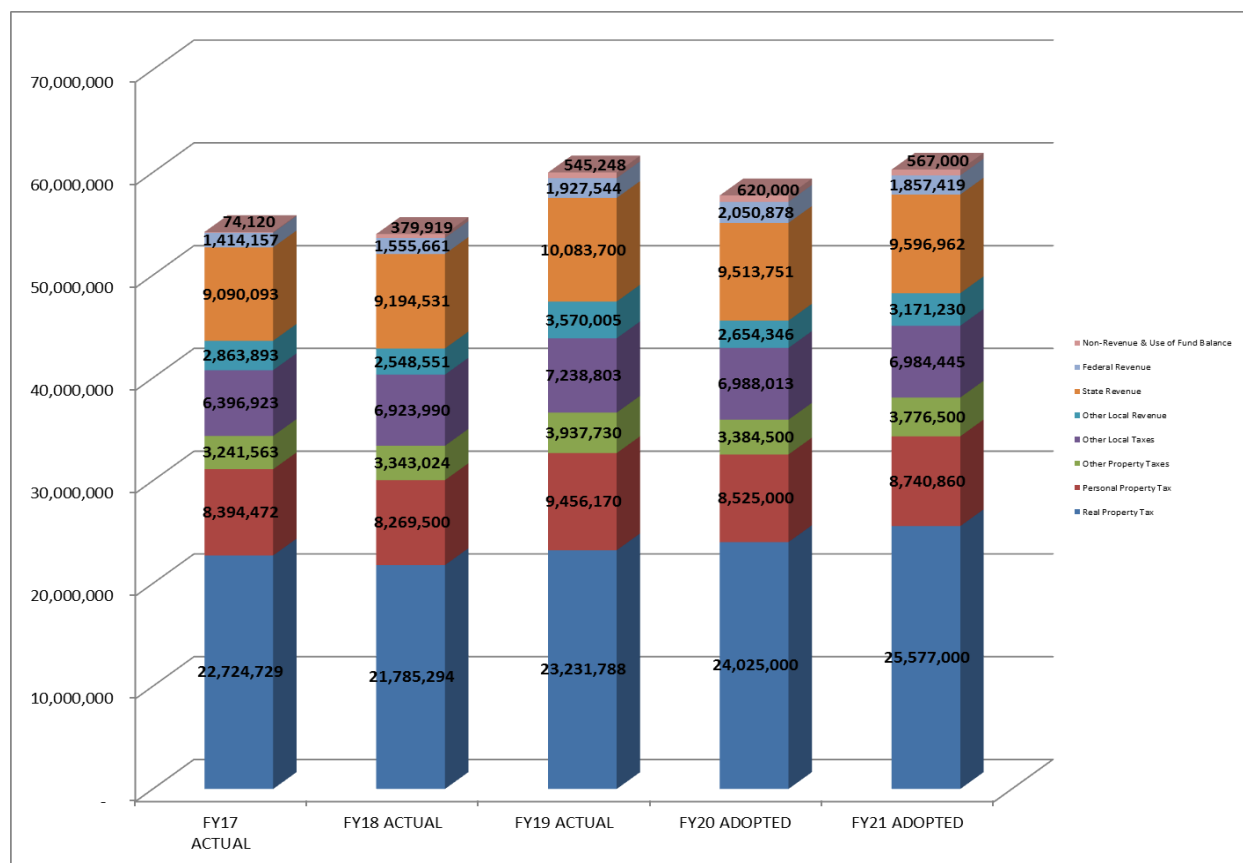


# REVENUE OVERVIEW

Overall, General Fund Revenues are projected to increase \$2.51 million (4.35%) over FY19/20 Adopted budget levels. General Property taxes continue to represent the largest source of General Fund Revenues (62.8%) and are expected to increase \$2,159,860 in FY20/21. Other Local taxes are expected to decrease by \$3,568 chiefly due to reductions in anticipated collections in lodging taxes and business professional and occupational license (BPOL) taxes created by the COVID-19 pandemic. General Property taxes include Real and Personal Property taxes, Machinery and Tool tax, and Public Service tax. General Property taxes also include revenues from delinquent taxes, penalties, interest, and fees. The County is projected to collect \$83,211 more state revenues in FY20/21 than in FY19/20 mainly due to three new School Resource Officer grants totaling \$159,789. Federal revenues are expected to drop mainly due to reductions in FEMA SAFER grants which were awarded to fund new full-time Fire/EMS positions. More details in all revenue sources are discussed on the following pages.

The chart below presents trend data for the County's major General Fund Revenue sources for the period of FY16/17 – FY20/21.

## GENERAL FUND REVENUE TRENDS



# LOCAL REVENUES

## *General Property Taxes*

General property taxes are ad valorem taxes based on the assessed value of real and personal property owned by businesses, individuals, and public service corporations. Both real and personal property are assessed at 100% valuation with tax rates applied per \$100 of assessed value. General property taxes consist of real estate, public service, personal property, mobile home, and machinery and tools taxes.

In FY 20/21, General Property Taxes are projected to total \$38.1 million, an increase of \$2,159,860, or 6.01%, over the FY 19/20 Adopted Budget, and comprise 62.7% of General Fund revenues.

10-Year Real Estate Tax Rate History		
2012	\$	0.80
2013	\$	0.80
2014	\$	0.82
2015	\$	0.82
2016	\$	0.82
2017	\$	0.86
2018	\$	0.86
2019	\$	0.86
2020	\$	0.86
2021	\$	0.86

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$25.58 million, or 42.0% of General Fund revenues in FY20/21. This represents a \$1,552,000, or 6.5%, increase over FY 19/20 and is calculated based on a level real estate tax rate of \$0.86 per \$100 of assessed value. The 6.5% growth in real property tax revenue reflects several factors, including changes in assessed values, new construction and parcels, and changes in land use rates. Revenue estimates were reduced from

originally proposed levels in anticipation of some impacts on collections related to the COVID-19 pandemic.

The FY 20/21 Adopted Budget takes into account an increase in the 2020 total taxable assessed values. Each penny on the real estate tax rate yields \$280,000 in estimated collectable real estate tax revenues. Real estate property taxes are paid in two installments due June 5 and December 5.

Public Service tax is levied on the real estate and tangible personal property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. Public Service Corporation assessments are prepared by the Virginia Department of Taxation (TAX) and the State Corporation Commission and are based on the percentage of the statewide total of capitalized equipment located in the County of Prince George. The public service ratio calculated by TAX varies directly with the statewide sales ratio. The budget is

based on a tax rate of \$0.86 per \$100 of assessed value. For FY 20/21, the Public Service tax is projected to total \$1,588,000 with a projected increase of \$77,000 over FY19/20.

**Personal Property tax** is levied on vehicles and other tangible non-real estate property owned by individuals, businesses, trusts, and taxable non-profit organizations. Qualified vehicles are eligible for a pro-rata share of Personal Property Tax Relief (PPTR) which consists of a fixed \$3.6 million payment from the State. Combined personal property tax and PPTR payments are projected to increase \$229,500, or 2.95%, over the FY 19/20 budget. The current tax rate is \$4.25 per \$100 of assessed value. Personal property taxes are paid in one installment due on June 5.

**Mobile Home taxes** are levied on manufactured homes not classified as real estate that are owned by individuals and businesses. Mobile homes are assessed as tangible personal property, yet taxed at the real estate tax rate of \$0.86 per \$100 of assessed value. Revenues derived from Mobile home taxes are projected to total \$106,360, \$13,640 less than in FY19/20.

**Machinery and Tools** taxes are levied on equipment needed in the manufacturing process. Machinery and Tools tax revenues are projected to increase over FY 19/20 budget levels by approximately 16.7%. This revenue is offset by a transfer to the Economic Development Department for a refund through the state Enterprise Zone (EZ) program. A machinery and tools tax rebate program is in effect for businesses within the Prince George County designated Enterprise Zone. As a part of this EZ program, a new or expanding industry may qualify for a five year rebate of new machinery and tools taxes for an expansion if certain private investment thresholds are met through the County criteria. The current tax rate is \$4.25 per \$100 of assessed value.

**Delinquent Taxes, Penalties, Interest and Fees** are projected at \$685,000, slightly higher than in FY 19/20. Prince George County continues to partner with a delinquent tax collection service to assist with the collection of delinquent tax revenues. The County is conservatively approaching any increase in anticipated revenues until those efforts are fully underway.

**Revenue Estimating** - The total estimated fair market value of taxable real estate for FY2020 was \$2.87 billion, net of land use deferral. Stabilization and limited growth has been the trend for the past few years. Estimated values for FY2021 are \$3.10 billion; a growth of 8.3%. Budgeted real estate tax collections are conservatively estimated, factoring in some allowance for non-collections.

**FY2021 REASSESSMENT and LANDBOOK SUMMARY**

	<b>FY 2019</b>		<b>FY 2020</b>		<b>FY 2021</b>	
Residential/Agricultural	\$ 2,165,701,900		\$ 2,284,265,700		\$ 2,472,951,900	
Multi-Family	102,755,300		104,347,200		119,018,600	
Commercial/Industrial	<u>463,799,400</u>		<u>477,855,106</u>		<u>511,236,400</u>	
<b>Total Land Book</b>	<b>\$ 2,732,256,600</b>	<b>2.0%</b>	<b>\$ 2,866,468,006</b>	<b>4.9%</b>	<b>\$ 3,103,206,900</b>	<b>8.3%</b>
<b>LESS: NC, NP, D*</b>	<b>\$ 16,753,100</b>	<b>0.6%</b>	<b>\$ 29,504,400</b>	<b>1.1%</b>	<b>\$ 26,181,200</b>	<b>0.9%</b>
<b>Net Assessment</b>	<b>\$ 2,715,503,500</b>		<b>\$ 2,836,963,606</b>		<b>\$ 3,077,025,700</b>	
<b>Assessment Change</b>	<b>\$ 37,385,700</b>	<b>1.4%</b>	<b>\$ 104,707,006</b>	<b>3.8%</b>	<b>\$ 210,557,694</b>	<b>7.3%</b>
<b>Rate</b>	<b>\$ 0.86</b>		<b>\$ 0.86</b>		<b>\$ 0.86</b>	
<b>Equalization Rate</b>					<b>\$ 0.80</b>	
*New Construction, New Parcels, Discovery PLUS Parcels converted from Exempt to Taxable LESS Parcels converted from Taxable to Exempt.						

The real estate market, and thus the taxable base, continues to recover in the County. The natural changes in the market point to steady growth in the taxable base primarily tied to increasing demand in the residential sector and new construction in the commercial/industrial sector. Residential development has been very slow over the past five years, but there have been continued increases in residential building permits over the past calendar year. Demand outpaced supply for residential properties throughout 2019. We are bracing for some declines in the housing market due to the COVID-19 pandemic, however true impacts are currently unknown. The duration of the pandemic and how long economic recovery will take are uncertain.

**FY2021 REASSESSMENT and LANDBOOK SUMMARY**

<u>Class</u>	<u>Class</u>	<u>Δ</u>	<u>Parcels</u>	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>
2	Residential	8.4%	11,698	\$ 2,258,638,800	\$ 2,083,417,300	\$ 1,973,460,500
3	Multi-Family	14.1%	143	119,018,600	104,347,200	102,755,300
4	Commercial/Industrial	7.0%	551	511,236,400	477,855,106	463,799,400
5	Ag.: 20>100	7.0%	813	122,131,700	114,094,300	108,183,600
6	Ag.: >100	6.3%	304	92,181,400	86,754,100	84,057,800
Total		8.3%	13,509	\$ 3,103,206,900	\$ 2,866,468,006	\$ 2,732,256,600

Please note, in 2013 the county changed from an Annual Land Book to a Fiscal Year Land Book. To make this change, 2013 was considered a “Short Calendar Year” land book as was effective from January 1, 2013 through June 30, 2013. The Short Calendar year tax rate was used in conjunction with this land book to calculate the June 5th tax bills. Therefore, half of the 2013 land book value was used to collect one installment of taxes.

Total taxable value, less land use deferral, experienced tremendous growth in the mid 2000’s, increasing 46% over four years. Between 2010 and 2013, the economic downturn forced a 5% loss in the overall taxable value. The County fared much better than the region and the state during this period, and was propped up by the expansion of BRAC at Fort Lee and the increased corporate and industrial investment in the Southpointe and Crosspointe Business parks. The development of Rolls Royce and the expansions of Goya and Service Center Metals along with commercial development in the Puddledock Road corridor well as the development of Independence Place Apartments added to the taxable base and helped to cushion the effect of decreasing residential and agriculture property values. As the residential and agricultural values decreased by 8.5% for between 2010 and 2013, the commercial and multi-family value base increased by 15.4% over the same period.

The tax base is primarily residential. The FY21 Land Book is projected to be 79.7% Residential, 3.8% Multi-Family, and 16.5% Commercial/Industrial. There has been a concerted effort to increase the Commercial/Industrial tax base within the county.

### **Taxable Base by Sector**

While the Industrial/Commercial taxable sector has continued to remain stable at 16.7% of the overall taxable base for the projected FY2020 Land Book and at 16.5% for the projected FY2021 Land Book, Prince George County’s mix of Commercial/Industrial taxable parcels continues to lag behind most localities in the region.

*Other Local Taxes:*

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Other Local Taxes consist of sales taxes, utility taxes, business taxes, motor vehicle licenses, recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate \$6.98 million in revenues for FY 20/21, \$3,568 (0.05%) less than in the FY 19/20 budget. Reductions are anticipated in certain business license taxes and in lodging tax revenues.

*Other Local Revenues*

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Other local revenues include permits, privileges and fees, fines and forfeitures, use of money & property, charges for services, recovered costs and other miscellaneous items. Other local revenues for the FY20/21 budget are projected to bring in \$3.17 million, an increase of \$516,884 compared to FY19/20 projections. This increase is primarily attributable to increases in interest revenue and in permit fees, some of which are one-time large commercial / school projects.

# STATE REVENUE

## *Non-Categorical Aid – State*

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State non-categorical aid revenues are those revenues raised by the State and shared with the County. The use of such revenues is at the discretion of the County. Ratios, rate, and distribution formulas are subject to change each year by the General Assembly. Overall, non-categorical revenues are projected to total \$4.8 million, a \$74,000 decrease from the FY19/20 budget. Non-categorical State aid represents 8% of Total General Fund Revenues.

## *Shared Expenses – State*

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State shared expenses represent the State's share of activities that are considered to be a shared state/local responsibility. This revenue funds Constitutional Officers and is determined by the Compensation Board on an annual basis. State funding for this category is projected to increase by \$7,305, or 0.27%, over the FY19/20 budget. HB599 Police related revenues remained at the same levels in FY19/20. All planned increases in these state sources were frozen in response to the COVID-19 financial economic downturn, and until updated state revenue forecasts can be provided. State shared expenses represent 4.46% of Total General Fund Revenues.

## *Categorical Aid – State*

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State categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the County. Categorical aid revenues include: social services revenues, comprehensive services, Fire Service Program (FSP) Funds, Victim Witness Program Funds, Virginia Juvenile Court Services funds and other specific purpose grants. Some revenues are received on a reimbursable basis and are principally provided through the Department of Social Services. Overall, Categorical Aid revenues are projected to total \$1,494,923, a \$191,420 increase over the FY19/20 budget. This increase is primarily due to the inclusion of School Resource Officer (SRO) grant revenues awarded during FY19/20. These grants SRO grants span a 3-year period. Children's Services Act revenues are also projected to increase, and correspond directly to an increase in projected spending chiefly related to foster care services.

## FEDERAL REVENUE

### *Payments in Lieu of Taxes – Federal*

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The Federal Government makes payments in lieu of taxes to the County for tax-exempt park lands located within the County. The total payment is expected to be \$30,000 for FY20/21, the same as in FY19/20.

### *Categorical Aid - Federal*

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Federal categorical aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs, and grants for law enforcement programs. SAFER grant revenues which are being used for Fire/EMS staffing and related training, equipment and materials, continue, but at a diminished reimbursement percentage. Overall, federal categorical aid is projected to total \$1.857 million, a decrease of \$193,459 from Adopted FY19/20 levels. The decrease is primarily related to reductions in reimbursement levels for one of two SAFER Fire/EMS grants.



# GENERAL FUND, FUND BALANCE

Fund balance is defined as the excess of assets over liabilities.

The Fund Balance as of June 30, 2019 was \$23,905,886, which was 22.5 percent of the General, Debt and School Fund Expenditures. The Board of Supervisors has a Fund Balance policy that requires maintaining a fund balance of at least 12.5 percent of operating expenditures. The Board has expressed a commitment to maintain a balance of 15 percent of operating expenditures. Stormwater fund activity was separated beginning in FY2019, and is not reflected in the General Fund amount or percentage above.

Fund Balance was not used a revenue source or to balance the FY20/21 budget.

## GENERAL FUND, FUND BALANCE HISTORY AND PROJECTIONS

Fiscal Year	Operating & Debt Expenditures	1% of Expenditures	12.5% of Expenditures	15% of Expenditures
FY2016 Actual	\$ 98,573,681	\$ 985,737	\$ 12,321,710	\$ 14,786,052
FY2017 Actual	\$ 96,479,586	\$ 964,796	\$ 12,059,948	\$ 14,471,938
FY2018 Actual	\$ 100,740,489	\$ 1,007,405	\$ 12,592,561	\$ 15,111,073
FY2019 Actual	\$ 106,271,705	\$ 1,062,717	\$ 13,283,963	\$ 15,940,756
FY2020 Adopted Budget	\$ 117,370,551	\$ 1,173,706	\$ 14,671,319	\$ 17,605,583
FY2021 Adopted Budget	\$ 121,770,754	\$ 1,217,708	\$ 15,221,344	\$ 18,265,613
Includes: General Fund (0100); School (0500; 0510 & 0520); Debt Service (0401); Less School Transfer				
Fiscal Year	Fund Balance	As a % of Expenditures	\$ Excess over 12.5%	\$ Excess over 15%
FY2016 Actual	\$ 19,499,501	19.78%	\$ 7,177,791	\$ 4,713,449
FY2017 Actual	\$ 24,972,020	25.88%	\$ 12,912,072	\$ 10,500,082
FY2018 Actual	\$ 22,717,153	22.55%	\$ 10,124,592	\$ 7,606,080
FY2019 Actual	\$ 23,905,886	22.50%	\$ 10,621,923	\$ 7,965,130
FY2020 Projected**	\$ 22,500,000	19.17%	\$ 7,828,681	\$ 4,894,417
FY2021 Projected**	\$ 22,700,000	18.64%	\$ 7,478,656	\$ 4,434,387
**Will vary depending on uses of Fund Balance approved during FYs 2020 & 2021 and meeting revenue targets				

## General Fund, Fund Balance Uses/Commitments and Projections:

<b>Fund Balance 6/30/2019</b>	<b>\$ 23,905,886</b>	
		<b>% of Budget Exp FY20</b>
<b><u>Re-Appropriated &amp; Reserved in FY2020:</u></b>		
County Purchase Order Reappropriation (FY19 to FY20); R-19-092	(174,393.19)	-0.15%
School Purchase Order Reappropriation (FY19 to FY20); R-19-092	(147,689.00)	-0.13%
Grant / Donation Carryover (FY19 to FY20) R-19-106	(255,767.79)	-0.22%
Elementary School A&E Request approved October 22, 2019 R-19-125	(1,000,000.00)	-0.85%
School Request FY19 Carry Over (December 10)	(704,232.13)	-0.60%
Mid Year Positions (December 10)	(109,828.00)	-0.09%
Children's Services Act Deficit	(116,102.00)	-0.10%
<b>Fund Balance Commitments</b>	<b>(2,508,012.11)</b>	<b>-2.14%</b>
School	(1,851,921.13)	
County	(656,090.98)	
	21,397,873.89	
Estimated General Fund Revenue Excess over Budget FY2020	1,400,000.00	
<b>Estimated Fund Balance 6/30/2020</b>	<b>22,797,873.89</b>	<b>19.42%</b>

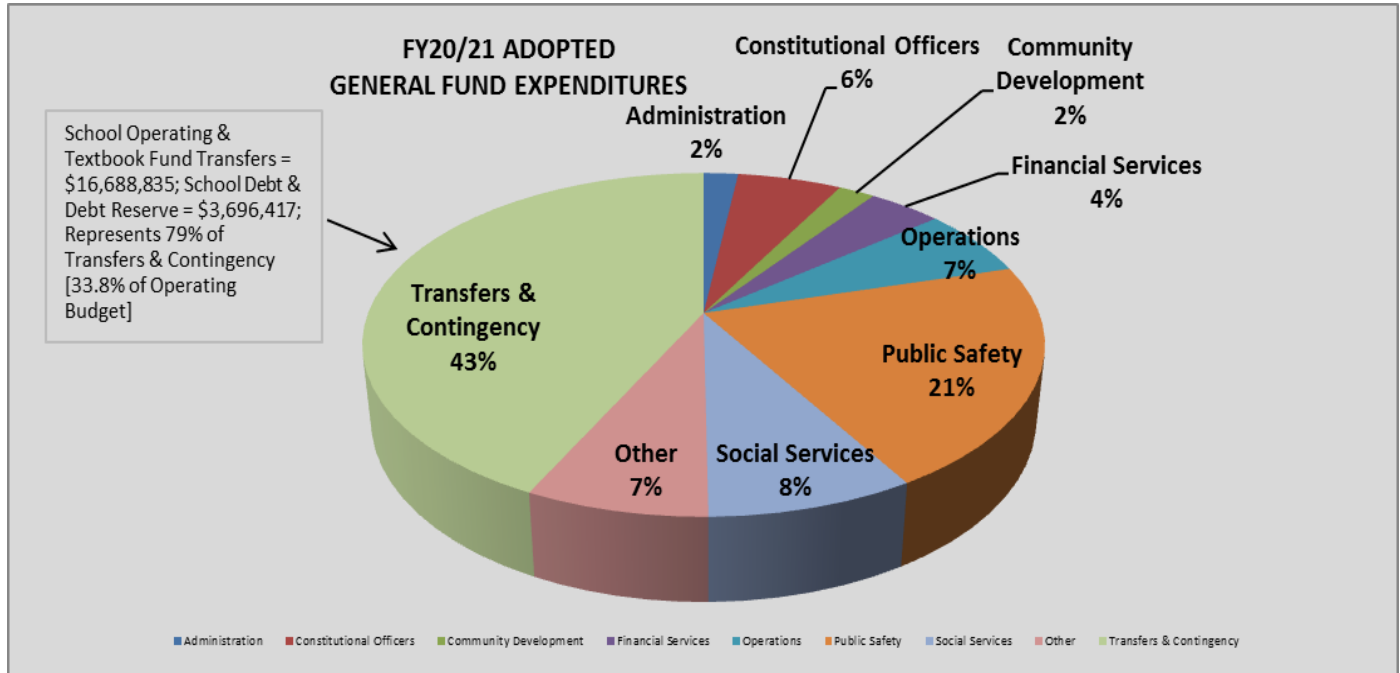
FY19/20 General Fund revenues are projected to be \$1,400,000 higher than budgeted amounts. Despite the commitments outlined above, the Fund Balance as of June 30, 2020 is expected to be approximately \$22,500,000, or 19.2 percent of budgeted operating expenditures.

The required 12.5 percent of budgeted FY20/21 operating expenditures is \$15,221,344. It is expected that Fund Balance as of June 30, 2021 will be roughly \$22,700,000, 18.64 percent of budgeted FY20/21 expenditures, and will exceed the minimum policy requirement.

# GENERAL FUND EXPENDITURES

FY20/21 ADOPTED

GENERAL FUND EXPENDITURES - \$60,271,416



	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED
Administration	\$ 1,039,098	\$ 1,230,658	\$ 1,112,829	\$ 1,179,411	\$ 1,177,978
Constitutional Officers	\$ 3,206,466	\$ 3,332,897	\$ 3,206,201	\$ 3,429,059	\$ 3,552,233
Community Development	\$ 1,088,395	\$ 998,357	\$ 1,171,782	\$ 1,253,531	\$ 1,238,383
Financial Services	\$ 1,860,680	\$ 2,079,212	\$ 2,236,994	\$ 2,324,079	\$ 2,497,079
Operations	\$ 3,316,150	\$ 3,624,819	\$ 3,679,088	\$ 3,776,929	\$ 3,875,762
Public Safety	\$ 9,750,113	\$ 10,801,132	\$ 12,094,816	\$ 12,211,451	\$ 12,666,070
Social Services	\$ 3,614,854	\$ 3,887,639	\$ 4,992,259	\$ 5,054,087	\$ 5,016,207
Other	\$ 3,328,792	\$ 3,479,621	\$ 4,137,533	\$ 4,205,611	\$ 4,407,172
Transfers & Contingency	\$ 21,311,785	\$ 26,781,261	\$ 23,919,125	\$ 24,327,329	\$ 25,840,533
<b>Total, General Fund</b>	<b>\$48,516,333</b>	<b>\$ 56,215,597</b>	<b>\$56,550,627</b>	<b>\$57,761,488</b>	<b>\$ 60,271,416</b>

## EXPENDITURES BY TYPE

		FY18	FY19	FY20	FY21
		Actual	Actual	Adopted	Adopted
SALARIES	Salaries	13,724,092	14,667,578	15,239,378	15,691,994
BENEFITS	Benefits & Taxes	4,579,557	5,069,656	5,965,021	6,308,949
OPERATIONS	Purchased Services	\$3,263,679	4,057,668.91	4,071,936.00	4,289,660.00
	Internal Services	120,332	118,894	132,900	137,600
	Utilities	763,022	763,719	802,030	827,100
	Communications	429,580	387,517	436,843	436,250
	Insurance	191,796	196,217	207,989	226,688
	Leases/ Rentals	76,227	87,393	106,537	104,637
	Travel & Training	159,943	210,865	332,212	229,683
	Contributions to other Entities	1,140,348	1,052,042	1,061,783	1,042,940
	Miscellaneous	34,393	45,425	43,247	45,980
	Materials & Supplies	1,718,482	1,696,017	1,626,460	1,566,887
	Payment to Joint Operations	280,613	301,029	342,953	371,712
	Capital Outlay	993,333	1,034,415	312,933	402,671
PUBLIC ASSISTANCE	Public Assistance	\$1,941,948	2,935,378.63	2,745,757.00	2,743,475.00
TRANSFERS, DEBT & CONTINGENCY	Buren Principal	\$16,992	7,686.53	6,180.00	4,658.00
	Transfer to School Funds	15,993,667	16,011,585	16,687,651	16,688,835
	Transfer to LOSAP Fund	135,000	135,000	141,000	141,000
	Transfer to Economic Development	376,112	376,112	-	-
	Transfer to Cap Projects	2,987,067	90,487	162,537	75,733
	Debt Service (Gen. Fund)	7,198,155	7,223,095	7,160,506	7,283,294
	Debt Reserve (Gen. Fund)	-	-	-	1,244,686
	Transfer to Community Corrections	91,260	82,846	64,608	62,986
	Contingencies	-	-	111,027	343,999
<b>Total Expenditures</b>		<b>\$56,215,597</b>	<b>\$56,550,627</b>	<b>\$57,761,488</b>	<b>\$60,271,416</b>

Overall, adopted expenditures are increasing \$2.51 million, or 4.44%, over the FY 19/20 budget.

The largest single increase in the General Fund budget is a \$1,244,686 contribution to debt / capital reserves to accommodate the construction of a new Walton Elementary School and other School and County capital projects. This contribution represents 2.07% of the General Fund budget.

The **Salaries** category includes all regular salaries, overtime, and part-time costs of Prince George County general government personnel. **Benefits and Taxes** represent amounts paid for employer portion of employee benefits to include Social Security & Medicare Tax, Virginia Retirement System (VRS) contributions and the employer portion of health insurance premiums and HSA contributions. Additionally, benefits include disability insurance for VRS Hybrid plan employees. In FY 20/21, salaries, benefits and taxes make up 36.5% of all General Fund disbursements. The 3.1% increase in salaries is due to the addition of six (6) employees hired mid-year in FY2020.

- Three (3) School Resource Officers [Grant Funding of \$159,789 is reflected in adopted revenues]
- Assistant Commonwealth's Attorney – added because of increased case loads

- Deputy Sheriff – added due to increase in number of judges and the addition of a court room
- Apparatus Technician in County Garage – added to accommodate in-house work on specialized Fire/EMS Apparatus

There is no pay increase reflected for County employees for FY2021. One position / title reclassification is proposed within the General Services Department. A 10.47% increase is projected for benefits due to the six (6) additional positions mentioned previously and due to the legislative expansion of worker's compensation benefits for first responders. Additionally, there are mandated increases in the VRS Retirement and Group Term Life Insurance rates for FY2021. There is no expected increase in employer health insurance premiums or health insurance savings account (HSA) contributions for FY 2021.

The **Operations and Capital Outlay** categories include a wide range of operating costs in support of General Government programs and services. Examples of expenditures in this category include maintenance contracts, printing and binding, electricity, telephone, lease and rent, office supplies, and vehicle operation and maintenance. Capital outlay purchases include expenditures for tangible items of a substantial value (more than \$1,000), such as computers and furniture and are a part of departments' operating expenses. Combined, department operations and capital outlay make up 16.1% of County general government department expenditures.

General government department operations decreased by 9.88% from FY 19/20 levels largely due to reductions made in travel and training budgets and reductions in planned building repairs and maintenance in response to COVID-19 fiscal impacts. Contributions to Richard Bland and John Tyler Community colleges, as well as contributions to FOLAR were eliminated due to the pandemic. The total budget for operations decreased in spite of an anticipated increase in our contribution to Riverside Regional Jail of \$156,904 (7.7%). The Riverside Regional Jail contribution is caused by an increase in the per diem contribution (\$43 to \$46 per day). Contributions to Crater Youth Care Commission will also increase by \$25,818. Other changes are discussed in individual department sections.

The **Public Assistance** Category includes the County's social services offered to citizens. These services include the food stamp program, foster care assistance and other assistance to needy families. Expenditures for Public Assistance are 4.55% of total General Fund Expenditures. These expenditures are relatively flat in comparison to FY 19/20.

A recap of General Fund expenditure increases is shown on the following page.

## Recap of General Fund Expenditure Increases

Description:	Amount	Notes
Capital / Debt Reserve Transfer	1,244,686	New Elementary School & Other County/School Projects [Reduced from \$1,262,500]
Increase to Debt Fund Transfer	122,788	
FY2020 Mid-Year Positions	216,071	Deputy Sheriff, Asst Commonwealths Atty, Appartus Technician
School Resource Officers (3)	198,792	Grant Revenue = \$159,789 (approved Mid-Year FY20)
VRS & Group Life Increases	56,012	Established by VRS Board
Worker's Comp & LODA Increases	67,493	Largely due to expanded benefits for first responders
Riverside Regional Jail Increase	156,904	Increase in per diem [\$43 to \$46]
Crater Detention Increase	25,818	
E-Mail Exchange On-Line (Cloud)	64,512	Recurring cost of approved FY2020 upgrade
Virtual Server Replacement	20,000	Needed server replacement
E-911 Maintenance Contract Increases	48,779	State mandated dual authentication
Children's Services Act Increase	55,300	
Expected Utility Cost Increases	29,070	
Increase in Cleaning & Lawn Care Contracts	21,785	
Increase in Auditing Contract	6,500	
Expanded Cyber Coverage	16,000	
Contingency Increase (over FY20)	232,972	Offsets one-time permit revenue of \$241,000
<b>TOTAL</b>	<b>2,583,482</b>	

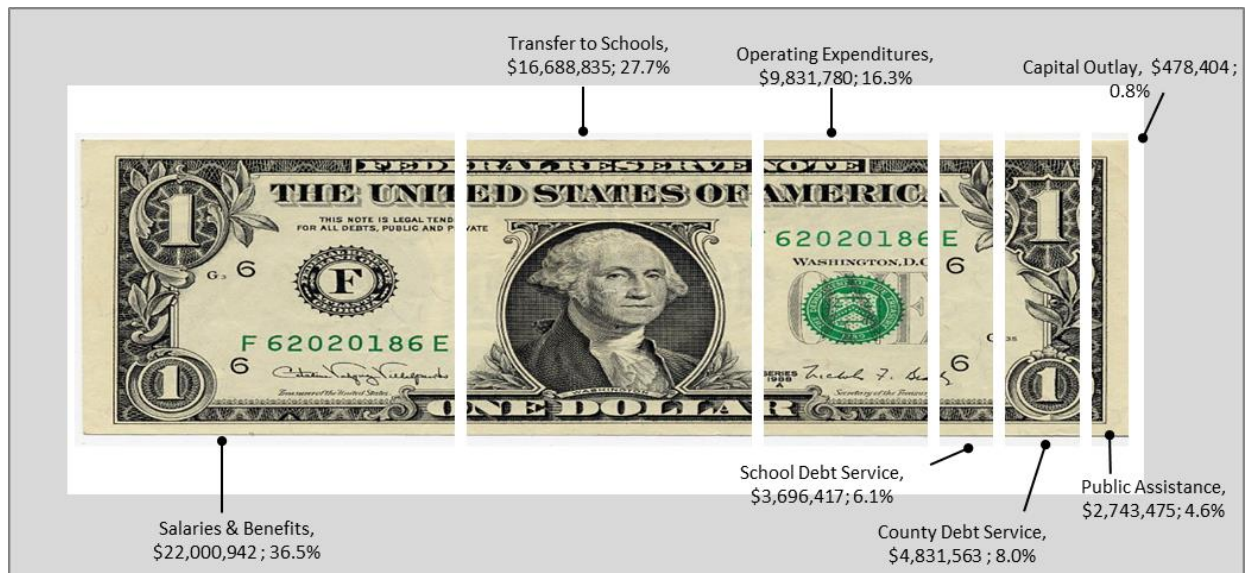
# GENERAL FUND EXPENDITURES

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>General Fund (0100):</b>							
<b>Administration</b>							
0100	Board of Supervisors	112,549	120,399	188,130	220,134	210,099	(10,035)
0101	County Administration	343,114	411,859	296,802	298,835	280,560	(18,275)
0102	County Attorney	279,238	322,447	296,237	338,596	362,468	23,872
0103	Human Resources	304,196	375,954	331,660	321,845	324,850	3,005
	<b>Total Administration</b>	<b>1,039,098</b>	<b>1,230,658</b>	<b>1,112,829</b>	<b>1,179,411</b>	<b>1,177,978</b>	<b>(1,433)</b>
<b>Constitutional Officers</b>							
0200	Commissioner of the Revenue	452,732	421,743	409,299	495,456	482,659	(12,797)
0201	Treasurer	588,539	558,872	532,403	585,424	595,452	10,028
0202	Clerk of Circuit Court	568,689	595,347	575,984	600,817	601,462	645
0203	Sheriff	1,043,602	1,172,816	1,099,244	1,128,710	1,160,150	31,440
0204	Commonwealth's Attorney	552,905	584,120	589,271	618,652	712,510	93,857
	<b>Total Constitutional Officers</b>	<b>3,206,466</b>	<b>3,332,897</b>	<b>3,206,201</b>	<b>3,429,059</b>	<b>3,552,233</b>	<b>123,174</b>
<b>Community Development</b>							
0300	Community Development and Code Compliance	1,088,395	998,357	1,171,782	938,464	945,130	6,666
0301	Planning	-	-	-	315,068	293,253	(21,815)
	<b>Total Community Development</b>	<b>1,088,395</b>	<b>998,357</b>	<b>1,171,782</b>	<b>1,253,531</b>	<b>1,238,383</b>	<b>(15,149)</b>
<b>Financial Services</b>							
0401	Assessor	486,697	427,773	516,426	547,127	582,768	35,640
0402	Finance	677,798	702,388	769,328	816,855	850,630	33,775
0403	Information Technology	696,185	534,872	537,627	583,096	591,645	8,549
0405	County-Wide Information Technology - ADDED FY18	-	414,179	413,612	377,000	472,036	95,036
	<b>Total Financial Services</b>	<b>1,860,680</b>	<b>2,079,212</b>	<b>2,236,994</b>	<b>2,324,079</b>	<b>2,497,079</b>	<b>173,000</b>
<b>Operations</b>							
0502	County Garage	387,931	455,137	404,551	435,411	536,752	101,340
0503	Refuse Disposal	41,434	50,588	51,409	55,895	61,162	5,267
0504	General Properties	1,955,806	2,099,576	2,219,856	2,255,280	2,275,474	20,194
0505	Parks & Recreation	929,162	1,017,712	1,002,691	1,027,343	999,375	(27,969)
0506	County Engineering	1,818	1,806	582	3,000	3,000	-
	<b>Total Operations</b>	<b>3,316,150</b>	<b>3,624,819</b>	<b>3,679,088</b>	<b>3,776,929</b>	<b>3,875,762</b>	<b>98,833</b>
<b>Public Safety</b>							
0601	Police Department	5,029,599	5,382,501	5,828,296	5,931,737	6,127,483	195,747
0602	Grants/Law Enforcement	108,814	58,464	69,574	-	-	-
0603	Emergency Communications Center	933,860	1,121,943	1,330,784	1,429,684	1,465,445	35,761
0604	Prince George Fire Department	73,743	67,462	89,069	63,100	58,675	(4,425)
0605	Disputanta Fire Department	78,315	52,722	71,887	47,871	40,435	(7,436)
0606	Carson Fire Department	79,556	119,564	91,611	79,076	75,018	(4,058)
0607	Burrowsville Fire Department	61,172	47,908	39,183	37,921	33,592	(4,329)
0608	Jefferson Park Fire Department	74,348	103,832	76,088	57,186	54,256	(2,930)
0617	Merchant's Hope Fire Department (New Route 10)	-	-	13,385	17,694	13,600	(4,094)
0609	Prince George Emergency Crew	11,289	8,641	8,898	13,604	10,100	(3,504)
0610	Fire and EMS	2,615,824	2,918,781	3,131,964	3,414,121	3,606,126	192,005
0611	Animal Control	459,593	463,872	508,054	478,289	507,418	29,129
0612	Emergency Management	60,945	58,964	67,871	72,977	74,099	1,123
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	163,057	143,780	247,466	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	-	135,435	193,285	220,641	227,639	6,998
0616	FIRE & EMS SAFER Hiring Grant	-	117,261	327,403	347,551	372,183	24,632
	<b>Total Public Safety</b>	<b>9,750,113</b>	<b>10,801,132</b>	<b>12,094,816</b>	<b>12,211,451</b>	<b>12,666,070</b>	<b>454,619</b>



# GENERAL FUND EXPENDITURES (cont.)

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Social Services</b>							
0701	Welfare Administration	1,800,869	1,922,785	2,029,734	2,274,602	2,239,504	(35,098)
0702	Public Assistance (incl. SLH)	426,029	421,033	551,205	644,485	601,403	(43,082)
0703	CSA/At Risk Youth	13,747	11,573	13,785	15,000	15,000	-
0704	CSA State	1,178,539	1,372,790	2,245,418	1,950,000	2,005,300	55,300
0706	Tax Relief for the Elderly	195,670	159,459	152,117	170,000	155,000	(15,000)
	<b>Total Social Services</b>	<b>3,614,854</b>	<b>3,887,639</b>	<b>4,992,259</b>	<b>5,054,087</b>	<b>5,016,207</b>	<b>(37,880)</b>
<b>Other</b>							
0901	Registrar	256,655	258,820	265,828	296,818	336,254	39,436
0902	Circuit Court	141,012	115,597	134,816	150,006	142,209	(7,797)
0903	General District Court	46,799	44,995	53,988	47,920	47,270	(650)
0904	Magistrate	246	373	382	475	2,540	2,065
0905	Law Library	12,745	12,372	14,642	-	-	-
0906	Victim Witness	90,475	95,770	89,489	116,712	116,935	223
0907	Board and Care of Prisoners	1,530,976	1,736,002	2,391,042	2,329,585	2,511,807	182,222
0908	Court Services	258	3,310	3,688	4,000	4,500	500
0909	Juvenile Services VJCCCA	74,831	77,907	77,207	89,428	89,511	83
0910	Local Health Department	222,377	222,377	211,377	222,377	222,377	-
0911	Dist.19 MHMR Services Board	99,305	107,342	107,342	110,562	117,374	6,812
0912	Contribution to Colleges	12,000	14,494	16,459	16,622	-	(16,622)
0913	Regional Library	579,794	592,224	598,146	604,127	604,127	-
0914	Soil & Water Conservation	14,250	18,000	20,000	21,000	21,000	-
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	62,907	64,807	77,001	83,490	83,550	60
0917	Other Functions	171,923	103,101	59,716	97,530	93,008	(4,522)
0918	Farmer's Market	9,239	9,131	13,411	11,959	11,709	(250)
	<b>Total Other</b>	<b>3,328,792</b>	<b>3,479,621</b>	<b>4,137,533</b>	<b>4,205,611</b>	<b>4,407,172</b>	<b>201,561</b>
	Contingencies	-	-	-	111,027	343,999	232,972
	Transfer to Schools-Operating & Textbook	13,143,477	15,993,667	16,011,585	16,687,651	16,688,835	1,184
	Transfer to LOSAP Fund	104,500	135,000	135,000	141,000	141,000	-
	Transfer to Countywide Debt Service	6,968,597	7,198,155	7,223,095	7,160,506	7,283,294	122,788
	Transfer to Countywide Debt Reserve	-	-	-	-	1,244,686	1,244,686
	Transfer to Community Corrections	88,853	91,260	82,846	64,608	62,986	(1,622)
	Transfer to Economic Development	444,965	376,112	376,112	-	-	-
	Transfer to Capital Projects Fund	561,393	2,987,067	90,487	162,537	75,733	(86,804)
	<b>Total General Government</b>	<b>48,516,333</b>	<b>56,215,597</b>	<b>56,550,627</b>	<b>57,761,488</b>	<b>60,271,416</b>	<b>2,509,928</b>
	Total General Government, less transfer	27,204,548	29,434,336	32,631,502	33,545,186	34,774,882	1,229,696
	TRANSFERS	21,311,785	26,781,261	23,855,914	24,216,302	25,496,534	1,280,232





# ADMINISTRATION

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>General Fund (0100):</b>							
<b>Administration</b>							
<a href="#">0100</a>	Board of Supervisors	112,549	120,399	188,130	220,134	210,099	(10,035)
<a href="#">0101</a>	County Administration	343,114	411,859	296,802	298,835	280,560	(18,275)
<a href="#">0102</a>	County Attorney	279,238	322,447	296,237	338,596	362,468	23,872
<a href="#">0103</a>	Human Resources	304,196	375,954	331,660	321,845	324,850	3,005
	<b>Total Administration</b>	1,039,098	1,230,658	1,112,829	1,179,411	1,177,978	(1,433)

*Board of Supervisors*

The Board of Supervisors is an elected body of five members. Voters in each of the two districts elect supervisors for four-year terms. The Board elects a chairman and vice chairman in January of each year. The chairman presides at Board meetings and serves as the official head of County government. The vice chairman assumes these responsibilities in the absence of the chairman.

Each member is charged with the duty to guide the County, get the citizens more involved, practice open government, be accessible to the public, put the County in a better position for the future and to be the policy group. The Board of Supervisors adopts the annual operating and capital budgets and appropriates all funds for expenditure.

Beginning in FY19/20, the salary and benefits for the Clerk of the Board of Supervisors was newly reflected in the Board of Supervisors Budget. This position formerly served as the Executive Assistant to the County Administrator. These duties were removed during FY2019. The Clerk now reports directly to the Board.

Board of Supervisors								
Location Code	0100							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-001-0100-	41100	SALARIES BOARD OF SUP	-	-	48,832	74,143	74,169	26
0100-01-001-0100-	41111	COMP.BOARD MEMBERS	34,698	35,100	35,100	35,100	35,100	-
0100-01-001-0100-	42100	FICA	2,675	2,690	6,403	8,357	8,359	2
0100-01-001-0100-	42210	BOS RETIREMENT	-	-	6,906	10,788	11,073	286
0100-01-001-0100-	42300	BOS HEALTH INSURANCE	-	-	-	5,000	5,000	-
0100-01-001-0100-	42400	BOS GROUP LIFE INSURANCE	-	-	622	971	994	23
0100-01-001-0100-	42500	BOS DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-001-0100-	42700	BOS WORKER'S COMPENSATION	-	-	-	150	157	7
0100-01-001-0100-	43101	PROFESSIONAL SERVICES	5,885	5,789	2,883	8,000	13,422	5,422
0100-01-001-0100-	43500	PRINTING AND BINDING	-	83	-	-	-	-
0100-01-001-0100-	43600	ADVERTISING	9,462	7,816	11,374	9,000	9,000	-
0100-01-001-0100-	45210	POSTAL SERVICE	14,013	13,798	13,731	14,200	14,200	-
0100-01-001-0100-	45230	TELEPHONE	2,792	5,332	6,969	5,400	5,400	-
0100-01-001-0100-	45307	PUBLIC OFFICIAL LIAB.INS	1,125	1,125	1,125	1,125	1,125	-
0100-01-001-0100-	45410	LEASE/RENT EQUIPMENT	6,235	6,522	5,777	7,000	7,000	-
0100-01-001-0100-	45510	MILEAGE	-	242	55	500	500	-
0100-01-001-0100-	45530	SUBSISTENCE & LODGING	2,408	2,829	4,047	3,000	1,500	(1,500)
0100-01-001-0100-	45540	CONVENTION & EDUCATION	2,872	3,753	4,719	4,000	2,000	(2,000)
0100-01-001-0100-	45600	COUNTY CONTRIBUTIONS	-	9,300	9,500	9,300	-	(9,300)
0100-01-001-0100-	45810	DUES AND MEMBERSHIPS	16,423	15,598	19,891	15,000	15,000	-
0100-01-001-0100-	46001	OFFICE SUPPLIES	3,929	5,938	4,082	4,000	4,000	-
0100-01-001-0100-	46002	FOOD SUPPLIES	2,336	4,485	3,206	4,000	1,000	(3,000)
0100-01-001-0100-	46012	BOOKS & SUBSCRIPTIONS	-	-	242	100	100	-
0100-01-001-0100-	46014	OTHER OPERATING SUPPLIES	-	-	-	1,000	1,000	-
0100-01-001-0100-	48107	BOS INFO TECH EQUIP-REPLACE	7,697	-	2,665	-	-	-
			112,549	120,399	188,130	220,134	210,099	(10,035)

NOTES: Overall projected spending in the Board of Supervisor's department is expected to decrease by \$10,035 in FY20/21. In response to anticipated revenue decreases from COVID-19, the contribution to FOLAR (\$9,300) was eliminated and reductions were made in training, travel and food budgets. For future CIP planning, the FY2021 budget includes funding for a study to determine the scope and budget for renovations to Fire Company 1.

Department	Title	FUNDED POSITIONS				
		Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Board of Supervisors	Clerk of the Board of Supervisors	FT	0	1	1	0
			0	1	1	0

*County Administration*

The Office of County Administration leads the operations of the County government to meet the needs of the citizens of Prince George County. The office advises members of the Board of Supervisors, recommends policies and sets priorities for consideration by the Board concerning the provision of programs and services that provide the highest quality of life to County citizens. The County Administrator ensures compliance with federal, state and local laws and ordinances. He or she also maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments and County residents.

County Administration								
Location Code	0101							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0101-	41100	SALARIES & WAGES-REGULAR	235,519	231,156	190,269	165,283	165,308	25
0100-01-002-0101-	41300	PART-TIME SALARIES & WAGE	4,834	2,785	729	10,000	5,000	(5,000)
0100-01-002-0101-	42100	FICA	15,401	15,093	12,258	13,409	13,029	(381)
0100-01-002-0101-	42210	RETIREMENT	32,343	32,343	26,776	24,049	24,680	632
0100-01-002-0101-	42300	HOSPITAL/MEDICAL PLANS	8,594	13,300	14,762	15,890	15,889	(0)
0100-01-002-0101-	42400	GROUP LIFE INSURANCE	2,926	2,926	2,411	2,165	2,215	50
0100-01-002-0101-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0101-	42700	WORKER'S COMPENSATION	246	298	351	369	387	19
0100-01-002-0101-	43101	PROFESSIONAL SERVICES	-	-	353	1,000	500	(500)
0100-01-002-0101-	43320	MAINTENANCE SVS CONTRACTS	624	624	624	624	624	-
0100-01-002-0101-	43600	ADVERTISING	-	6,039	1,648	2,000	2,000	-
0100-01-002-0101-	44200	AUTOMOTIVE/MOTOR POOL	42	88	427	500	1,000	500
0100-01-002-0101-	45210	POSTAL SERVICE	198	126	328	500	500	-
0100-01-002-0101-	45230	TELEPHONE	5,911	8,513	6,885	9,000	8,500	(500)
0100-01-002-0101-	45305	MOTOR VEHICLE INSURANCE	1,600	426	426	447	428	(19)
0100-01-002-0101-	45410	LEASE/RENT EQUIPMENT	5,233	6,685	4,842	7,000	7,000	-
0100-01-002-0101-	45510	MILEAGE	150	149	-	-	-	-
0100-01-002-0101-	45530	SUBSISTENCE & LODGING	-	670	-	2,000	1,000	(1,000)
0100-01-002-0101-	45540	CONVENTION & EDUCATION	2,573	4,928	5,651	5,000	2,500	(2,500)
0100-01-002-0101-	45600	COUNTY CONTRIBUTIONS	4,200	4,200	4,600	4,300	4,300	-
0100-01-002-0101-	45810	DUES AND MEMBERSHIPS	2,990	2,923	7,103	5,500	7,000	1,500
0100-01-002-0101-	46001	OFFICE SUPPLIES	2,883	7,482	3,842	6,500	6,500	-
0100-01-002-0101-	46002	FOOD SUPPLIES	3,223	2,727	4,532	4,000	1,000	(3,000)
0100-01-002-0101-	46008	VEHICLE & EQUIP. FUEL	(170)	532	1,056	2,000	1,000	(1,000)
0100-01-002-0101-	46009	VEHICLE & EQUIP SUPPLIES	-	125	-	200	700	500
0100-01-002-0101-	46011	UNIFORM & APPAREL	-	1,757	820	1,000	1,000	-
0100-01-002-0101-	46012	BOOKS & SUBSCRIPTIONS	534	719	716	1,100	1,000	(100)
0100-01-002-0101-	46014	OTHER OPERATING SUPPLIES	1,563	1,482	1,622	1,500	1,500	-
0100-01-002-0101-	46032	SPECIAL EVENTS	11,189	9,475	2,972	12,000	5,000	(7,000)
0100-01-002-0101-	48102	FURNITURE & FIXTURES	509	98	800	1,500	1,000	(500)
0100-01-002-0101-	48105	MTR VEH - REPLC	-	54,191	-	-	-	-
0100-01-002-0101-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			343,114	411,859	296,802	298,835	280,560	(18,275)

Department	Title	FUNDED POSITIONS				
		Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
County Administration	County Administrator	FT	1	1	1	0
County Administration	Executive Assistant/Deputy Clerk	FT	1	0	0	0
			<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>
County Administration has a Project Management Specialist Position that is Authorized but not funded in FY19-20.						
The Deputy County Administrator shown on Position Control Chart is funded by Economic Development Funds						

**FY2021 Budget Notes** – The total adopted FY20/21 budget for County Administration is \$18,275 less than in FY19/20. Reductions were made in special events and training, travel and food line items in response to COVID-19 fiscal impacts.

### *County Attorney*

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The County Attorney provides legal services to the Board of Supervisors, the County Administration and Constitutional officers for all civil legal matters that arise out of the delivery of County services. The typical legal services provided by the County Attorney include legal advice and opinions, preparation and negotiation of contracts, deeds and other legal documents, prosecuting County Code violations and representation at Board of Supervisors' meetings. In addition, the County Attorney handles all civil litigation involving the County or its employees. In limited situations, the County Attorney is a legal resource for citizens of Prince George on County government issues.

### **HOW THE OFFICE SUPPORTS MISSION OF OTHER DEPARTMENTS**

The County Attorney actively represents departments in disputes that might otherwise prevent the department from accomplishing tasks that are part of its core mission. For example, the County Attorney resolves lawsuits filed by the social services department that distract from providing services directly to children, or defends police management so it can concentrate on community public safety needs or represents supervisors in various departments in employee disputes which do not further those departments' primary missions. The County Attorney also directly negotiates and mediates disputes on behalf of departments thereby reducing costs, eliminating excessive risk and identifying legal pitfalls for those departments.

The County Attorney directly files lawsuits on behalf of departments in furtherance of their missions. As examples, the County Attorney aggressively pursues debt collection to enhance County revenues, furthers community beautification and community policing by managing an inoperable vehicle program which permanently removes junk vehicles from the County and prosecutes building and maintenance code violations resulting in demolishing or repairing unsightly and unsafe structures. The office processes over 450 Freedom of Information Act requests annually which requires the coordination of information from many departments simultaneously in order to prevent these departments from wasting time on a task that does not further their core missions. Ultimately, departments can shift complicated human conflict revolving around their services to this office so that employee energy and creativity will not be dissipated by conflict.

<b>County Attorney</b>								
Location Code		0102						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0102-	41100	SALARIES & WAGES-REGULAR	225,684	205,539	176,799	189,822	178,666	(11,157)
0100-01-002-0102-	41200	OVERTIME	-	-	123	-	-	-
0100-01-002-0102-	41300	PART-TIME SALARIES & WAGE	3,053	50,000	64,556	81,250	82,000	750
0100-01-002-0102-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0102-	42100	FICA	16,411	17,964	17,147	20,737	19,941	(796)
0100-01-002-0102-	42210	RETIREMENT	9,459	9,612	7,431	8,713	26,675	17,962
0100-01-002-0102-	42300	HOSPITAL/MEDICAL PLANS	10,579	16,099	15,612	16,687	32,775	16,088
0100-01-002-0102-	42400	GROUP LIFE INSURANCE	856	870	669	784	2,394	1,610
0100-01-002-0102-	42500	DISABILITY INSURANCE	-	-	257	316	312	(4)
0100-01-002-0102-	42700	WORKER'S COMPENSATION	172	209	245	257	270	13
0100-01-002-0102-	43101	PROFESSIONAL SERVICES	1,760	2,988	3,422	3,500	6,000	2,500
0100-01-002-0102-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0102-	43320	MAINTENANCE SVS CONTRACT	-	-	-	-	-	-
0100-01-002-0102-	43600	ADVERTISING	117	-	-	-	-	-
0100-01-002-0102-	45210	POSTAL SERVICE	553	1,392	760	1,500	1,250	(250)
0100-01-002-0102-	45230	TELEPHONE	3,414	3,708	3,467	3,500	3,500	-
0100-01-002-0102-	45410	LEASE/RENT EQUIPMENT	3,525	3,754	1,185	1,104	1,404	300
0100-01-002-0102-	45510	MILEAGE	5	-	-	-	-	-
0100-01-002-0102-	45540	CONVENTION & EDUCATION	1,490	512	1,204	2,800	1,250	(1,550)
0100-01-002-0102-	45810	DUES AND MEMBERSHIPS	350	720	705	750	750	-
0100-01-002-0102-	46001	OFFICE SUPPLIES	731	1,090	1,022	750	1,000	250
0100-01-002-0102-	46002	FOOD SUPPLIES	-	559	-	125	32	(94)
0100-01-002-0102-	46012	BOOKS & SUBSCRIPTIONS	1,079	1,651	1,636	3,500	1,750	(1,750)
0100-01-002-0102-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0102-	48102	FURNITURE & FIXTURES	-	-	-	1,000	1,000	-
0100-01-002-0102-	48107	INFO TECH EQUIPMENT	-	5,782	-	1,500	1,500	-
			279,238	322,447	296,237	338,596	362,468	23,872

		FUNDED POSITIONS				
Department	Title	Status	FY2018-19	FY2019-20	FY2020-21	Change
County Attorney	County Attorney	FT	1	1	1	0
County Attorney	County Attorney - Part-Time	PT	0.5	0.5	0.5	0
County Attorney	Legal Assistant	FT	1	1	1	0
			2.5	2.5	2.5	0

**FY2021 Budget Notes:** Benefits within the County Attorney's office will increase for FY20/21 due to a personnel change. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes. Reductions were made in subscriptions as well. Increases were necessary to provide more frequent on-line updates to the County's code.

## Human Resources

The mission of the Department of Human Resources is to serve customers, employees and staff with integrity and accountability in a professional and courteous manner. The department's goals are to attract, motivate, develop and retain an efficient, productive and diversified workforce primarily responsible for providing services to our citizens.

Human Resources								
Location Code	0103							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0103-	41100	SALARIES & WAGES-REGULAR	196,780	210,242	211,128	191,760	197,928	6,167
0100-01-002-0103-	41300	PART-TIME SALARIES & WAGE	397	373	1,188	1,500	-	(1,500)
0100-01-002-0103-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0103-	42100	FICA	14,089	15,260	15,278	14,784	15,141	357
0100-01-002-0103-	42210	RETIREMENT	28,348	28,928	27,620	27,901	29,551	1,649
0100-01-002-0103-	42300	HOSPITAL/MEDICAL PLANS	25,263	26,002	22,582	27,818	36,794	8,976
0100-01-002-0103-	42400	GROUP LIFE INSURANCE	2,564	2,617	2,482	2,512	2,652	140
0100-01-002-0103-	42500	HR DISABILITY INSURANCE	-	-	217	248	232	(16)
0100-01-002-0103-	42700	WORKER'S COMPENSATION	215	261	305	321	337	16
0100-01-002-0103-	43101	PROFESSIONAL SERVICES	-	40,025	-	500	500	-
0100-01-002-0103-	43132	EMPL/ VOL RECOGNITION	12,216	27,602	20,204	20,000	12,000	(8,000)
0100-01-002-0103-	43320	MAINTENANCE SVS CONTRACTS	8,035	9,176	12,402	9,000	9,000	-
0100-01-002-0103-	43600	ADVERTISING	-	-	52	-	-	-
0100-01-002-0103-	45210	POSTAL SERVICE	276	338	282	250	250	-
0100-01-002-0103-	45230	TELEPHONE	5,155	4,573	3,479	5,000	5,000	-
0100-01-002-0103-	45410	LEASE/RENT EQUIPMENT	373	2,674	818	3,000	3,840	840
0100-01-002-0103-	45530	SUSTENANCE & LODGING	-	899	224	-	-	-
0100-01-002-0103-	45540	CONVENTION & EDUCATION	730	1,503	1,457	4,000	2,000	(2,000)
0100-01-002-0103-	45541	TRAINING - PROFESSIONAL DEVEL	940	2,562	2,871	5,000	2,500	(2,500)
0100-01-002-0103-	45810	DUES AND MEMBERSHIPS	428	209	981	750	750	-
0100-01-002-0103-	46001	OFFICE SUPPLIES	5,976	917	2,384	3,000	3,000	-
0100-01-002-0103-	46002	FOOD SUPPLIES	415	855	986	1,500	375	(1,125)
0100-01-002-0103-	46014	OTHER OPERATING SUPPLIES	944	322	1,728	1,000	1,000	-
0100-01-002-0103-	46024	DATA PROCESSING SUPPLIES	-	-	-	200	200	-
0100-01-002-0103-	46031	FLOWERS/DONATIONS	1,051	615	2,623	1,500	1,500	-
0100-01-002-0103-	48102	FURNITURE & FIXTURES	-	-	368	300	300	-
			304,196	375,954	331,660	321,845	324,850	3,005

		FUNDED POSITIONS				
Department	Title	Status	FY2018-19	FY2019-20	FY2020-21	Change
Human Resources	Director of Human Resources	FT	1	1	1	0
Human Resources	Human Resources Supervisor	FT	1	0	0	0
Human Resources	Human Resources Technician	FT	0	1	1	0
Human Resources	Human Resources Analyst	FT	1	1	1	0
			3	3	3	0

**FY2021 Budget Notes:** There are no significant budget changes are planned for FY2021. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes. Reductions were also made in the employee volunteer recognition budget.



*Human Resources [Goals & Performance Measures]*

<b>Strategic Initiative</b> – Practice Good Governance				
Goal: Talent Acquisition - To recruit and retain a diverse workforce to meet the needs of the County Citizens.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: To increase the percentage of active open positions filled within 60 days (from initial posting date to start date).	37%	81%	85%	89%
Measure 2: Maintain the employee turnover rate below 20%.	17%	19%	13%	10%

<b>Strategic Initiative</b> - Practice Good Governance				
Goal: Performance Management -To ensure our compensation and performance management processes are designed and executed to align and maximize our employee's performance with the goals of the County.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: To increase the percentage of employees for whom performance evaluations have been completed and documented by the target date.	85%	92%	100%	100%
Measure 2: To increase the percentage of Directors who are setting goals for their employees for the upcoming year during their evaluation.	N/A	40%	50%	53%

<b>Strategic Initiative</b> - Practice Good Governance & Strengthen Civic Partnerships				
Goal: Culture - To maintain a positive, values-based work environment.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: To increase the percentage of employees who indicate that we have a positive work environment, as measured by surveys.	N/A	n/a	90%	92%
Measure 2: To increase the percentage of the employees who indicate that the mission, vision and core values of the County are important to them as measured by an annual survey.	88%	n/a	100%	100%

<b>Strategic Initiative</b> - Practice Good Governance				
Goal: Organizational Excellence -To administer HR Policy and programs effectively and efficiently, while maintaining internal customer satisfaction and meeting budget constraints.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: To enroll employees in their benefits accurately and on time 100% of the time during open enrollment.	97%	98%	100%	100%
Measure 2: To achieve internal customer satisfaction levels with HR services at 100% as measured by an annual survey and employee feedback.	N/A	n/a	100%	100%

<b>Strategic Initiative</b> - Practice Good Governance				
Goal: Talent Development - To provide development programs to help staff and managers accomplish their goals.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: To increase the percent of employees who are internally promoted from within the County.	13%	31%	40%	43%
Measure 2: To increase the percent of employees who indicate satisfaction or high satisfaction with their training opportunities as measured by a survey.	63%	n/a	85%	88%

# CONSTITUTIONAL OFFICERS

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Constitutional Officers</b>							
<a href="#">0200</a>	Commissioner of the Revenue	452,732	421,743	409,299	495,456	482,659	(12,797)
<a href="#">0201</a>	Treasurer	588,539	558,872	532,403	585,424	595,452	10,028
<a href="#">0202</a>	Clerk of Circuit Court	568,689	595,347	575,984	600,817	601,462	645
<a href="#">0203</a>	Sheriff	1,043,602	1,172,816	1,099,244	1,128,710	1,160,150	31,440
<a href="#">0204</a>	Commonwealth's Attorney	552,905	584,120	589,271	618,652	712,510	93,857
<b>Total Constitutional Officers</b>		3,206,466	3,332,897	3,206,201	3,429,059	3,552,233	123,174

*Commissioner of the Revenue*

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The Commissioner of the Revenue is a state constitutional officer as set forth in the constitution of Virginia and is the chief assessing officer for the local government. It is an elected position for a four-year term and serves the taxpayers as well as the County. The State Code of Virginia and the County Code of Prince George regulates the Commissioner of the Revenue's Office.

Responsibilities include administering the assessments for personal and business property taxes, machinery and tools tax, business license tax, public service corporation tax, meals and lodging taxes, bank franchise tax, short-term rental tax and others as required by the Board of Supervisors and in accordance with the laws and statutes of the County and Commonwealth.

The Commissioner of the Revenue's Office also assists Prince George citizens with the preparation and filing of their Virginia State income tax returns and estimated vouchers. Applications and the managing of the County's Real Estate tax relief programs are also handled by the Commissioner's office. These include tax relief for the Elderly and/or Disabled, the Disabled Veteran's, Surviving Spouses of US Armed forces killed in action and Surviving Spouses of Emergency Providers killed in the Line of Duty.

The Commissioner of the Revenue also prepares and submits such reports as are requested by the Board of Supervisors, the Director of Finance and state agencies regarding the assessment of personal property and licenses issued on behalf of the County.

*It is the mission of the Commissioner's office to provide the highest quality of customer service to all citizens by striving to be fair, consistent, respectful, professional and efficient in performing our duties.*

<b>Commissioner of Revenue</b>								
Location Code	0200							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0200-	41100	SALARIES & WAGES-REGULAR	307,670	281,321	274,713	319,603	315,256	(4,347)
0100-01-002-0200-	41200	OVERTIME	-	-	-	-	-	-
0100-01-002-0200-	41300	PART-TIME SALARIES & WAGE	1,197	323	1,023	1,300	1,300	-
0100-01-002-0200-	42100	FICA	23,084	20,658	20,227	24,549	24,217	(333)
0100-01-002-0200-	42210	RETIREMENT	43,018	38,987	39,315	46,502	47,068	566
0100-01-002-0200-	42300	HOSPITAL/MEDICAL PLANS	38,607	36,790	32,691	55,397	48,707	(6,689)
0100-01-002-0200-	42400	GROUP LIFE INSURANCE	3,880	3,527	3,540	4,187	4,224	38
0100-01-002-0200-	42500	DISABILITY	284	512	744	877	606	(271)
0100-01-002-0200-	42700	WORKER'S COMPENSATION	1,034	1,357	1,588	1,667	1,749	82
0100-01-002-0200-	43101	PROFESSIONAL SERVICES	7,099	7,252	6,145	8,500	8,500	-
0100-01-002-0200-	43310	REPAIRS & MAINTENANCE	-	28	-	-	-	-
0100-01-002-0200-	43320	MAINTENANCE SRVC CONTRCTS	5,408	5,449	5,842	6,200	6,600	400
0100-01-002-0200-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0200-	44200	AUTOMOTIVE/MOTOR POOL	163	16	16	300	300	-
0100-01-002-0200-	45210	POSTAL SERVICE	5,504	5,640	5,562	6,000	6,000	-
0100-01-002-0200-	45230	TELEPHONE	3,656	3,360	3,478	3,800	3,800	-
0100-01-002-0200-	45305	MOTOR VEHICLE INSURANCE	-	237	238	250	250	0
0100-01-002-0200-	45410	LEASE/RENT EQUIPMENT	4,486	4,758	4,177	5,000	5,000	-
0100-01-002-0200-	45510	MILEAGE	-	30	-	-	-	-
0100-01-002-0200-	45540	CONVENTION & EDUCATION	1,886	4,019	3,433	4,000	2,000	(2,000)
0100-01-002-0200-	45810	DUES AND MEMBERSHIPS	335	580	645	650	650	-
0100-01-002-0200-	46001	OFFICE SUPPLIES	4,894	6,057	5,208	6,000	6,000	-
0100-01-002-0200-	46002	FOOD SUPPLIES	176	454	283	250	63	(188)
0100-01-002-0200-	46008	VEHICLE & EQUIP. FUEL	114	48	119	175	120	(55)
0100-01-002-0200-	46012	BOOKS & SUBSCRIPTIONS	238	340	311	250	250	-
			452,732	421,743	409,299	495,456	482,659	(12,797)

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Commissioner of Revenue	Commissioner of the Revenue	FT	1	1	1	0
Commissioner of Revenue	Chief Deputy Commissioner of Revenue	FT	0	1	1	0
Commissioner of Revenue	Senior Deputy Commissioner of Revenue	FT	1	0	0	0
Commissioner of Revenue	Deputy Commissioner of Revenue	FT	3	3	3	0
Commissioner of Revenue	Tax Compliance Auditor	FT	1	0	0	0
Commissioner of Revenue	Deputy License Inspector	FT	0	1	1	0
			6	6	6	0

**FY2021 Budget Notes:** No significant budget changes are planned for FY2021. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes. Staff turnover created reductions in salary and benefit budgets.

*Treasurer*

The Treasurer's Office is responsible for the collection of all departmental revenue of Prince George County. The office makes daily deposits and invests the County's money. They are available to assist citizens, attorneys and title searchers and collect taxes. The treasurer is an elected official with a four-year term. The motto of the Treasurer's Office is "Elected to Serve!"

The Treasurer's Office accepts payments for state income tax, personal property tax, vehicle registration, real estate tax, utilities bill, business license tax, dog licenses and parking tickets.

Treasurer								
Location Code	0201							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0201-	41100	SALARIES & WAGES-REGULAR	326,788	281,544	269,628	279,043	282,993	3,950
0100-01-002-0201-	41200	SALARIES & WAGES-OVERTIME	1,629	2,996	1,439	3,500	3,000	(500)
0100-01-002-0201-	41300	PART-TIME SALARIES & WAGE	16,978	20,654	19,675	20,000	20,000	-
0100-01-002-0201-	42100	FICA	25,274	22,736	21,094	23,145	23,408	264
0100-01-002-0201-	42210	RETIREMENT	44,873	38,170	38,311	40,601	42,251	1,650
0100-01-002-0201-	42300	HOSPITAL/MEDICAL PLANS	53,434	30,403	51,968	57,799	59,711	1,913
0100-01-002-0201-	42400	GROUP LIFE INSURANCE	4,057	3,453	3,450	3,655	3,792	137
0100-01-002-0201-	42500	DISABILITY INSURANCE	-	259	564	574	567	(7)
0100-01-002-0201-	42700	WORKER'S COMPENSATION	302	365	427	448	470	22
0100-01-002-0201-	43101	PROFESSIONAL SERVICES	(1,912)	3,976	(1,403)	4,000	6,000	2,000
0100-01-002-0201-	43103	DMV BLOCKS	13,620	5,275	2,650	5,000	7,000	2,000
0100-01-002-0201-	43310	REPAIRS AND MAINTENANCE	-	730	317	1,000	1,000	-
0100-01-002-0201-	43320	MAINTENANCE SVS CONTRACTS	10,830	11,539	12,302	12,000	12,500	500
0100-01-002-0201-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0100-01-002-0201-	43600	ADVERTISING	406	338	-	500	500	-
0100-01-002-0201-	43991	BANK ACCOUNT FEES	6,782	6,020	2,321	6,500	6,500	-
0100-01-002-0201-	43993	CREDIT/DEBIT CARD	32,825	64,708	57,380	65,000	65,000	-
0100-01-002-0201-	44200	AUTOMOTIVE MOTOR POOL	-	-	20	-	300	300
0100-01-002-0201-	45210	POSTAL SERVICE	33,386	42,678	31,889	40,000	40,000	-
0100-01-002-0201-	45230	TELEPHONE	4,800	5,030	5,484	5,000	5,000	-
0100-01-002-0201-	45305	MOTOR VEHICLE INSURANCE	-	-	-	300	300	-
0100-01-002-0201-	45410	LEASE/RENT EQUIPMENT	-	-	417	2,500	3,200	700
0100-01-002-0201-	45540	CONVENTION & EDUCATION	3,254	2,501	3,941	5,000	2,500	(2,500)
0100-01-002-0201-	45810	DUES AND MEMBERSHIPS	895	450	535	500	600	100
0100-01-002-0201-	46001	OFFICE SUPPLIES	9,387	4,044	7,449	6,000	6,000	-
0100-01-002-0201-	46002	FOOD SUPPLIES	222	323	403	400	100	(300)
0100-01-002-0201-	46008	VEHICLE & EQUIP FUEL	-	-	21	300	100	(200)
0100-01-002-0201-	46012	BOOKS & SUBSCRIPTIONS	34	-	45	60	60	-
0100-01-002-0201-	46015	COUNTY DOG TAGS	675	625	705	700	700	-
0100-01-002-0201-	46024	DATA PROCESSING SUPPLIES	-	-	1,370	1,400	1,400	-
0100-01-002-0201-	48107	INFO TECH EQUIPMENT	-	10,056	-	500	500	-
			588,539	558,872	532,403	585,424	595,452	10,028

*Treasurer (Continued)*

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Treasurer	Treasurer	FT	1	1	1	0
Treasurer	Chief Deputy Treasurer	FT	1	1	1	0
Treasurer	Deputy Treasurer - Full-Time	FT	4	4	4	0
Treasurer	Deputy Treasurer - Part-Time	PT	0.5	0.5	0.5	0
			<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>0</b>

**FY2021 Budget Notes:** Few significant budget changes are planned for FY2021. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes. Increases in salary and benefits are reflected because of staff changes. Additionally, increases are planned in professional services and DMV blocks to pursue the collection of delinquent taxes.

*Clerk of Circuit Court*

Prince George Circuit Court serves the residents of Prince George County. The Prince George Circuit Court (6<sup>th</sup> Judicial Circuit) is the trial court with the broadest powers in Virginia. The Circuit Court has authority to try a full range of cases, both civil and criminal, jury and non-jury. The Court records deeds, deeds of trust, finance statements, judgments, as well as qualifying notaries, issuing marriage licenses and handling all divorces. Civil cases include a wide variety of business disputes, personal injury and domestic relations cases. The Court hears felony criminal cases. A felony is a crime punishable by commitment to the State penitentiary for one year or more. The Court also hears appeals of misdemeanor and traffic cases from the General District Court and Juvenile Courts.

Clerk of Circuit Court								
Location Code		0202						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0202-	41100	SALARIES & WAGES-REGULAR	363,387	408,606	373,887	384,681	384,772	92
0100-02-010-0202-	41200	SALARIES & WAGES-OVERTIME	-	393	-	-	-	-
0100-02-010-0202-	41300	PART-TIME SALARIES & WAGE	-	472	2,872	3,000	3,500	500
0100-02-010-0202-	42100	FICA	26,370	29,761	27,232	29,658	29,703	45
0100-02-010-0202-	42210	RETIREMENT	52,207	52,577	54,228	55,971	57,447	1,475
0100-02-010-0202-	42300	HOSPITAL/MEDICAL PLANS	42,682	52,643	65,593	70,809	69,055	(1,754)
0100-02-010-0202-	42400	GROUP LIFE INSURANCE	4,725	4,757	4,883	5,039	5,156	117
0100-02-010-0202-	42500	DISABILITY	362	440	455	423	418	(5)
0100-02-010-0202-	42700	WORKER'S COMPENSATION	302	417	491	516	541	25
0100-02-010-0202-	43101	PROFESSIONAL SERVICES	3,121	2,830	4,724	4,000	4,000	-
0100-02-010-0202-	43310	REPAIRS AND MAINTENANCE	-	-	-	400	400	-
0100-02-010-0202-	43320	MAINTENANCE SVS CONTRACTS	650	1,545	1,777	1,800	1,800	-
0100-02-010-0202-	43500	PRINTING AND BINDING	1,424	81	71	1,500	1,500	-
0100-02-010-0202-	43513	MICROFILMING EXPENSE	517	727	666	800	800	-
0100-02-010-0202-	43550	RECORD PRESERVATION SERVICE	38,795	3,995	13,672	-	-	-
0100-02-010-0202-	45210	POSTAL SERVICE	7,000	9,516	-	2,500	2,500	-
0100-02-010-0202-	45230	TELEPHONE	1,179	1,177	1,884	1,200	1,500	300
0100-02-010-0202-	45410	LEASE/RENT EQUIPMENT	1,523	186	1,377	2,000	2,000	-
0100-02-010-0202-	45810	DUES AND MEMBERSHIPS	-	320	320	320	320	-
0100-02-010-0202-	46001	OFFICE SUPPLIES	6,206	8,229	6,147	6,500	6,500	-
0100-02-010-0202-	46002	FOOD SUPPLIES	278	440	218	200	50	(150)
0100-02-010-0202-	46012	BOOKS & SUBSCRIPTIONS	-	479	540	500	500	-
0100-02-010-0202-	46024	DATA PROCESS INDEXING	17,475	15,756	14,600	17,500	17,500	-
0100-02-010-0202-	48101	MACHINERY & EQUIPMENT	485	-	-	1,000	1,000	-
0100-02-010-0202-	48102	FURNITURE & FIXTURES	-	-	-	10,000	10,000	-
0100-02-010-0202-	48107	INFO TECH EQUIPMENT	-	-	350	500	500	-
			568,689	595,347	575,984	600,817	601,462	645

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Clerk of Circuit Court	Clerk of Circuit Court	FT	1	1	1	0
Clerk of Circuit Court	Chief Deputy	FT	1	1	1	0
Clerk of Circuit Court	Deputy Court Clerk II	FT	1	1	1	0
Clerk of Circuit Court	Deputy Court Clerk I	FT	3	3	3	0
			6	6	6	0

**FY2021 Budget Notes:** There are no significant budget changes for FY2021.

*Sheriff*

The mission of the Prince George County Sheriff's Office starts with the department's commitment to excellence by example. The pledge demands that the department's men and women embrace integrity at all times. The Sheriff's office seeks to employ and maintain only dedicated and caring personnel that will set a high standard of "excellence by example". The department also has a standard of commitment in partnership with the community to life and property that is second to none.

The daily goal is to perform the duties of the Sheriff's Office of Prince George County to the full extent of the department's abilities while listening and responding to the public's concerns. The department honors their allegiance to the Community, State and nation to uphold the Constitution while seeking to ensure every citizen is treated with dignity, fairness and respect, regardless of circumstance. The Prince George County Sheriff's Office is small but provides several services to the people of Prince George, Virginia such as Courthouse security, Service of civil and criminal papers, Project Lifesaver, Home incarceration, Selective enforcement, Project ChildSafe, TRIAD Program, Eagle Eddie Gun Safety program, Security for community activities, National Night Out and Career Day at local schools.

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Sheriff	Sheriff	FT	1	1	1	0
Sheriff	Sergeant	FT	1	1	1	0
Sheriff	Lieutenant	FT	1	1	1	0
Sheriff	Chief Deputy	FT	1	1	1	0
Sheriff	Deputy Sheriff - Full-Time	FT	5	6	6	0
Sheriff	Deputy Sheriff - Part-Time	PT	0.5	0.5	0.5	0
Sheriff	Administrative Associate	FT	1	1	1	0
			<b>10.5</b>	<b>11.5</b>	<b>11.5</b>	<b>0</b>



*Sheriff (Continued)*

Sheriff								
Location Code	0203							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0203-	41100	SALARIES & WAGES-REGULAR	621,475	635,464	659,991	651,171	663,283	12,112
0100-02-010-0203-	41200	SALARIES & WAGES-OVERTIME	8,516	8,325	11,966	9,500	11,500	2,000
0100-02-010-0203-	41300	PART-TIME SALARIES & WAGE	38,211	44,329	38,127	40,500	40,500	-
0100-02-010-0203-	41700	SELECTIVE ENFORCEMENT-OVT	21,302	19,119	19,534	20,000	20,000	-
0100-02-010-0203-	42100	FICA	50,571	51,675	53,365	55,170	56,249	1,080
0100-02-010-0203-	42210	RETIREMENT	88,947	88,947	91,372	94,745	99,028	4,283
0100-02-010-0203-	42300	HOSPITAL/MEDICAL PLANS	71,788	86,490	95,894	120,393	118,103	(2,290)
0100-02-010-0203-	42400	GROUP LIFE INSURANCE	8,047	8,047	8,227	124	8,888	8,764
0100-02-010-0203-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0203-	42700	WORKER'S COMPENSATION	7,755	9,392	10,998	11,548	15,537	3,989
0100-02-010-0203-	42701	LINE OF DUTY ACT	2,681	2,700	3,125	3,281	3,609	328
0100-02-010-0203-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0203-	43320	MAINTENANCE SVS CONTRACTS	24,620	28,710	28,980	50,830	50,830	-
0100-02-010-0203-	44200	AUTOMOTIVE/MOTOR POOL	10,955	7,072	5,349	9,000	9,000	-
0100-02-010-0203-	45210	POSTAL SERVICE	2,400	2,499	2,503	2,500	2,500	-
0100-02-010-0203-	45230	TELEPHONE	2,915	3,787	4,498	4,200	5,600	1,400
0100-02-010-0203-	45305	MOTOR VEHICLE INSURANCE	3,878	3,414	4,602	4,832	4,500	(332)
0100-02-010-0203-	45410	LEASE/RENT EQUIPMENT	5,224	5,263	4,630	5,870	5,870	-
0100-02-010-0203-	45540	CONVENTION & EDUCATION	1,110	1,760	1,759	2,250	1,125	(1,125)
0100-02-010-0203-	45790	FIRST RESPONDER FUNDS	-	24	-	-	-	-
0100-02-010-0203-	45810	DUES AND MEMBERSHIPS	1,099	1,206	1,150	1,567	2,300	733
0100-02-010-0203-	46001	OFFICE SUPPLIES	4,326	4,777	4,905	5,000	5,000	-
0100-02-010-0203-	46008	VEHICLE & EQUIP. FUEL	12,390	14,810	14,135	15,150	14,150	(1,000)
0100-02-010-0203-	46009	VEHICLE & EQUIP. SUPPLIES	3,879	2,243	2,489	3,500	3,500	-
0100-02-010-0203-	46010	POLICE SUPPLIES	5,023	4,516	21,707	6,600	6,600	-
0100-02-010-0203-	46011	UNIFORM/APPAREL	2,217	3,229	2,501	3,500	5,000	1,500
0100-02-010-0203-	46014	OTHER OPERATING SUPPLIES	232	32	158	250	250	-
0100-02-010-0203-	46042	OTHER SUPPLIES-GRANTS	-	-	-	-	-	-
0100-02-010-0203-	46047	HOME ELECT MONITORING	483	751	1,057	1,500	1,500	-
0100-02-010-0203-	46070	TRIAD	(329)	(224)	194	-	-	-
0100-02-010-0203-	47008	CRATER ACADEMY	4,172	5,247	6,026	5,729	5,729	-
0100-02-010-0203-	48101	MACHINERY & EQUIPMENT	39,714	-	-	-	-	-
0100-02-010-0203-	48105	MOTOR VEHICLES	-	129,212	-	-	-	-
			1,043,602	1,172,816	1,099,244	1,128,710	1,160,150	31,440

**FY2021 Budget Notes:** The adopted FY2021 budget reflects the addition of a full-time deputy added mid-year in FY2020 to accommodate increased work load from the addition of a courtroom completed in 2019. No other significant budge changes are anticipated. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes.

*Commonwealth's Attorney*

The mission of the Prince George Commonwealth's Attorney's Office is to help make the County of Prince George a safe place to live, work and play by prosecuting those cases where there is sufficient, legally admissible evidence in a manner that (1) respects the dignity of those who are the unfortunate victims of crime and (2) promotes the ends of justice.

The office accomplishes this mission by:

1. Working with the office of the Victim Witness Coordinator to ensure that crime victims are treated with dignity and respect and are fully aware of their rights as victims under Virginia Code § 19.2-11.01
2. Properly preparing cases and witness for court
3. Participating in programs to improve administration of justice
4. Being accessible to law enforcement officers for legal advice and assistance 24 hours a day
5. Using technology to enhance our ability to manage our caseload and to effectively present evidence in the courtroom
6. Attending training programs to ensure that each staff member and attorney is up to date on the latest developments in criminal law prosecution
7. Treating those who come in contact with the office the way that our staff would want to be treated
8. Acting with integrity and always striving to do the right thing
9. Reaching out to schools, civic groups and members of the community in an effort to build a coalition to prevent and fight crime

<b>Commonwealth Attorney</b>								
Location Code	0204							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-020-0204-	41100	SALARIES & WAGES-REGULAR	385,999	379,535	386,324	398,520	469,755	71,234
0100-02-020-0204-	41300	PART-TIME SALARIES	16,910	36,760	38,456	39,164	39,164	-
0100-02-020-0204-	42100	FICA	29,599	30,518	31,083	33,483	38,932	5,449
0100-02-020-0204-	42210	RETIREMENT	52,936	53,153	55,994	57,985	70,134	12,150
0100-02-020-0204-	42300	HOSPITAL/MEDICAL PLANS	41,407	38,379	49,270	57,748	61,990	4,241
0100-02-020-0204-	42400	GROUP LIFE INSURANCE	4,789	4,809	5,041	5,221	6,295	1,074
0100-02-020-0204-	42500	DISABILITY	-	-	-	-	185	185
0100-02-020-0204-	42700	WORKER'S COMPENSATION	345	522	611	641	748	106
0100-02-020-0204-	43101	PROFESSIONAL SERVICES	55	18,725	133	500	500	-
0100-02-020-0204-	43320	MAINTENANCE SVS CONTRACTS	960	2,120	2,716	3,060	3,060	-
0100-02-020-0204-	45210	POSTAL SERVICE	428	762	688	1,000	1,260	260
0100-02-020-0204-	45230	TELEPHONE	621	1,480	1,610	800	1,600	800
0100-02-020-0204-	45540	CONVENTION & EDUCATION	5,921	2,507	2,981	4,660	2,330	(2,330)
0100-02-020-0204-	45810	DUES AND MEMBERSHIPS	2,757	2,611	2,831	2,700	3,300	600
0100-02-020-0204-	46001	OFFICE SUPPLIES	3,742	5,737	4,536	5,500	5,500	-
0100-02-020-0204-	46002	FOOD SUPPLIES	44	89	309	350	88	(263)
0100-02-020-0204-	46011	UNIFORM & APPAREL	-	162	-	-	-	-
0100-02-020-0204-	46012	BOOKS & SUBSCRIPTIONS	1,587	1,855	1,624	1,600	1,600	-
0100-02-020-0204-	46024	DATA PROCESSING SUPPLIES	475	316	663	600	650	50
0100-02-020-0204-	48104	SOFTWARE AGREEMENT	-	-	-	720	1,020	300
0100-02-020-0204-	48107	INFO TECH EQUIPMENT	4,330	4,080	4,400	4,400	4,400	-
			552,905	584,120	589,271	618,652	712,510	93,857

*Commonwealth's Attorney (Continued)*

Department	Title	FUNDED POSITIONS				
		Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Commonwealth's Attorney	Commonwealth's Attorney	FT	1	1	1	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Full-Time	FT	2	3	3	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Part-Time	PT	0.5	0.5	0.5	0
Commonwealth's Attorney	Office Manager	FT	1	1	1	0
Commonwealth's Attorney	Legal Assistant	FT	2	2	2	0
			<b>6.5</b>	<b>7.5</b>	<b>7.5</b>	<b>0</b>

**FY2021 Budget Notes:** The FY2021 budget reflects the addition of a full-time Assistant Commonwealth's Attorney added mid-year in FY2020 to handle increased caseloads and trial schedule challenges created by the addition of a court room during 2019. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes.

# COMMUNITY DEVELOPMENT

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Community Development</b>							
<a href="#">0300</a>	Community Development and Code Compliance	1,088,395	998,357	1,171,782	938,464	945,130	6,666
<a href="#">0301</a>	Planning	-	-	-	315,068	293,253	(21,815)
	<b>Total Community Development</b>	1,088,395	998,357	1,171,782	1,253,531	1,238,383	(15,149)

*Community Development & Code Compliance*

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The Community Development & Code Compliance Department consists of three main divisions: Building Inspections, Code Compliance and Environmental. Planning & Zoning was separated during FY2019 and has been reflected separately in the budget since FY2020.

The Building Inspections Division is responsible for issuing permits and conducting inspections for all new construction, alterations and repairs to existing structures, removal or demolition of structures and other building operations to ensure that the proposed construction will comply with the provisions of the Virginia Uniform Statewide Building Code. The Inspections staff works closely with property owners, developers, architects, engineers from the conceptual phase of the project through construction and completion of the project. Building code compliance enforcement is comprised of education, plan reviews, permit administration, inspections and enforcement of code requirements.

The Environmental Division works with citizens, area businesses, the engineering community, and developers to maintain a balance between protection of the environment and economic growth. The main operational functions of the division are Program Administration, Plan Review, Inspections, and Erosion/Drainage Complaint Investigation. The Division performs these functions to ensure compliance with the County Erosion and Sediment Control Ordinance, the Chesapeake Bay Protection Ordinance and other federal, state and local laws pertaining to erosion and sediment control and stormwater management.

Inspections staff regularly investigates complaints through the Code Compliance Division regarding nuisances such as discarded materials, tall grass, outdoor storage, housing conditions, and problems with the condition of rental units. Inspections staff works closely with Zoning staff and the Police Department to achieve compliance with the Virginia Maintenance Code and the Code of the County of Prince George.

**FY2021 Budget Notes:** There are few significant changes anticipated in the FY2021 budget. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes.

*Community Development & Code Compliance (Continued)*

Community Development and Code Compliance								
Location Code	0300							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-400-0300-	41100	SALARIES & WAGES-REGULAR	671,072	596,606	758,486	631,483	632,984	1,501
0100-03-400-0300-	41200	SALARIES & WAGES-OVERTIME	-	-	63	(40,000)	(40,000)	-
0100-03-400-0300-	41300	PART-TIME SALARIES & WAGE	22,149	57,800	30,271	-	10,000	10,000
0100-03-400-0300-	41301	COMP COMMISSION MEMBERS	17,700	17,800	18,200	-	-	-
0100-03-400-0300-	41400	CAREER DEVELOPMENT	-	-	-	10,000	-	(10,000)
0100-03-400-0300-	42100	FICA	49,966	49,151	58,906	46,013	46,128	115
0100-03-400-0300-	42210	RETIREMENT	97,426	89,469	111,331	93,336	94,504	1,169
0100-03-400-0300-	42300	HOSPITAL/MEDICAL PLANS	81,854	79,965	105,947	94,816	99,319	4,502
0100-03-400-0300-	42400	GROUP LIFE INSURANCE	8,826	8,094	10,024	8,403	8,482	79
0100-03-400-0300-	42500	DISABILITY INSURANCE	60	-	187	-	-	-
0100-03-400-0300-	42700	WORKER'S COMPENSATION	6,462	7,827	9,157	9,615	10,088	473
0100-03-400-0300-	43101	PROFESSIONAL SERVICES	6,569	817	2,678	7,000	7,000	-
0100-03-400-0300-	43109	PROPERTY MAINT / GRASS CUTTING	4,130	2,400	4,320	10,000	10,000	-
0100-03-400-0300-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-400-0300-	43320	MAINTENANCE SVS CONTRACTS	44,133	42,206	12,238	22,877	25,000	2,123
0100-03-400-0300-	43600	ADVERTISING	3,622	4,065	3,606	500	500	-
0100-03-400-0300-	43990	OTHER SERVICES	-	-	-	-	-	-
0100-03-400-0300-	43991	BANK ACCOUNT FEES	4,791	5,711	6,914	5,120	5,200	80
0100-03-400-0300-	44200	AUTOMOTIVE/MOTOR POOL	1,587	1,207	792	1,800	1,800	-
0100-03-400-0300-	45210	POSTAL SERVICE	1,263	1,184	1,290	1,000	1,000	-
0100-03-400-0300-	45230	TELEPHONE	13,910	13,595	13,582	12,100	12,000	(100)
0100-03-400-0300-	45305	MOTOR VEHICLE INSURANCE	2,137	1,801	1,804	2,000	2,000	-
0100-03-400-0300-	45410	LEASE/RENT EQUIPMENT	2,975	2,660	2,830	1,500	1,500	-
0100-03-400-0300-	45540	CONVENTION & EDUCATION	1,972	1,852	2,890	5,000	2,500	(2,500)
0100-03-400-0300-	45810	DUES AND MEMBERSHIPS	996	985	1,687	1,000	1,000	-
0100-03-400-0300-	46001	OFFICE SUPPLIES	1,307	1,316	1,690	2,000	2,000	-
0100-03-400-0300-	46002	FOOD SUPPLIES	530	390	177	500	125	(375)
0100-03-400-0300-	46008	VEHICLE & EQUIP. FUEL	5,092	4,803	5,190	5,500	5,200	(300)
0100-03-400-0300-	46009	VEHICLE & EQUIP. SUPPLIES	3,039	1,320	1,041	1,500	1,500	-
0100-03-400-0300-	46011	UNIFORM/APPAREL	1,215	946	971	1,000	1,000	-
0100-03-400-0300-	46012	BOOKS & SUBSCRIPTIONS	467	916	1,889	1,500	1,500	-
0100-03-400-0300-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-400-0300-	46024	DATA PROCESSING SUPPLIES	2,123	3,115	2,696	2,000	2,000	-
0100-03-400-0300-	46036	COMMUNICATION EQUIPMENT	-	-	-	150	-	(150)
0100-03-400-0300-	46043	TOOLS & EQUIPMENT	191	356	923	250	300	50
0100-03-400-0300-	48102	FURNITURE & FIXTURES	3,602	-	-	-	-	-
0100-03-400-0300-	48105	MOTOR VEHICLES	27,231	-	-	-	-	-
			1,088,395	998,357	1,171,782	938,464	945,130	6,666

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
CDCC	Director of Community Development & Code Compliance	FT	1	1	1	0
CDCC	Deputy Director, Building Official	FT	1	1	1	0
CDCC	Coordinator IV, Environmental Program	FT	1	1	1	0
CDCC	Senior Building Inspector	FT	3	3	3	0
CDCC	Plans Reviewer	FT	1	1	1	0
CDCC	Office Manager	FT	1	1	1	0
CDCC	Permit Technician II	FT	1	1	1	0
CDCC	Permit Technician I	FT	1	1	1	0
			10	10	10	0

Community Development & Code Compliance Goals & Performance Measures**Building Inspections**

- The Building Division is responsible for the review of building permit applications, construction documents, plans and specifications for compliance with State and Federal laws and local adopted codes and ordinances. The division issues all building, electrical, plumbing, mechanical, and other trade permits in conformance with the reviewed and approved plans and specifications.
- The Building Division is responsible for code enforcement activities involving construction work started without benefit of required plan review and permits, abatement of dangerous and substandard buildings and structures, illegal uses of buildings, and change in use to existing buildings without a permit.
- The Building Division provides building inspection services during construction of approved projects and issues certificates of occupancy.
- The Building Division staffs a public information counter during regular business hours, providing information and assistance to the public, intake of applications and fees, scheduling of inspections, and issues all permits.

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> The Building Inspection Division must be responsive to the needs of applicants, so performance measures that focus on the number of building permit applications processed and the number of inspections made are important measures of workloads	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Permits issued	1635	1650	In progress	1675
Measure 2: Inspections made (new construction)	6054	6100	In progress	6100
Measure 3: Plan Reviews completed	1270	1250	In progress	1275

<b>Strategic Initiative - Practice Good Governance</b>				
<b>Goal:</b> To provide a cost effective level of service while assuring the adequate protection of the health and safety of the citizens of the County	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Complete 95% of requested inspections within one business day of the customer requesting an inspection	Not available	95%	In progress	95%
Measure 2: Complete 95% of residential plan reviews within five business days of permit application/submittal	Not available	95%	In progress	95%

<b>Strategic Initiative – Funding the Future</b>				
<b>Goal:</b> To increase department revenues through fees charged for services and reduce dependency on general fund monies. Adjust fee schedules as necessary to return department revenues to a maximum of 95% of expenditures.	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Collect fees that amount to an increased percentage of expenditures [subject to constraints of reasonableness of increased fees as compared to surrounding municipalities]	Not available	43%	In progress	50%

**Code Enforcement**

Code enforcement activities are extremely labor intensive and the number of complaints that can be investigated and resolved is directly proportional to the staff resources available. Nonetheless, the number of complaints received, investigated, and resolved is the clearest performance measure available. As a measure of efficiency, or how well we are doing, the Department will develop performance measures based upon the percentage (%) of cases resolved.

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> Develop performance measures based upon the percentage (%) of cases resolved	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Code Enforcement Complaints Processed	401	425	In progress	450
Measure 2: Resolve 100% of Cases	96%	98%	In progress	100%

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> Continue to improve the code enforcement processes and coordination with the various departments involved in enforcement action	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Hold monthly coordination meetings with the various departments involved in code enforcement activities	10	12	In progress	12

<b>Strategic Initiative – Strengthen Civic Partnerships</b>				
<b>Goal:</b> Continue community outreach programs by attending neighborhood watch meetings and conducting two or more sweeps in neighborhoods to educate communities about property maintenance and code enforcement	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Conduct at least two neighborhood meetings	n/a	2	In progress	2
Measure 2: Conduct at least two neighborhood sweeps	n/a	2	In progress	2



*Planning*

The Planning and Zoning Division provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan reviews, subdivision plat reviews, enforces County Ordinances related to land use, serves as advisory staff to the Board of Supervisors, and facilitates the update and implementation of the Comprehensive Plan. The Planning and Zoning Division assists with questions regarding new development, subdivision of land, and topics ranging from rezonings to variances.

Planning was formerly combined with Community Development and Code Compliance. The department was separated from CDCC in FY2019 and budget activity was separately reflected starting in FY2020.

<b>Planning</b>								
Location Code		0301						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-08-301-0301-	41100	SALARIES & WAGES-REGULAR	-	-	-	184,807	170,439	(14,368)
0100-08-301-0301-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-08-301-0301-	41300	PART-TIME SALARIES & WAGE	-	-	-	8,600	10,000	1,400
0100-08-301-0301-	41301	COMP COMMISSION MEMBERS	-	-	-	18,800	18,800	-
0100-08-301-0301-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-08-301-0301-	42100	FICA	-	-	-	16,234	15,242	(992)
0100-08-301-0301-	42210	RETIREMENT	-	-	-	26,889	25,447	(1,443)
0100-08-301-0301-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	28,480	25,003	(3,476)
0100-08-301-0301-	42400	GROUP LIFE INSURANCE	-	-	-	2,421	2,284	(137)
0100-08-301-0301-	42500	DISABILITY INSURANCE	-	-	-	175	514	339
0100-08-301-0301-	42700	WORKER'S COMPENSATION	-	-	-	1,000	1,049	49
0100-08-301-0301-	43101	PROFESSIONAL SERVICES	-	-	-	5,000	3,000	(2,000)
0100-08-301-0301-	43109	PROPERTY MAINT / GRASS CUTTI	-	-	-	-	-	-
0100-08-301-0301-	43310	REPAIRS AND MAINTENANCE	-	-	-	250	-	(250)
0100-08-301-0301-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	5,682	6,000	318
0100-08-301-0301-	43600	ADVERTISING	-	-	-	5,000	5,000	-
0100-08-301-0301-	43990	OTHER SERVICES	-	-	-	-	-	-
0100-08-301-0301-	43991	BANK ACCOUNT FEES	-	-	-	1,280	750	(530)
0100-08-301-0301-	44200	AUTOMOTIVE/MOTOR POOL	-	-	-	-	-	-
0100-08-301-0301-	45210	POSTAL SERVICE	-	-	-	500	500	-
0100-08-301-0301-	45230	TELEPHONE	-	-	-	2,600	2,000	(600)
0100-08-301-0301-	45305	MOTOR VEHICLE INSURANCE	-	-	-	250	-	(250)
0100-08-301-0301-	45410	LEASE/RENT EQUIPMENT	-	-	-	1,500	2,000	500
0100-08-301-0301-	45540	CONVENTION & EDUCATION	-	-	-	2,000	1,000	(1,000)
0100-08-301-0301-	45810	DUES AND MEMBERSHIPS	-	-	-	1,000	1,000	-
0100-08-301-0301-	46001	OFFICE SUPPLIES	-	-	-	1,000	1,000	-
0100-08-301-0301-	46002	FOOD SUPPLIES	-	-	-	500	125	(375)
0100-08-301-0301-	46008	VEHICLE & EQUIP. FUEL	-	-	-	-	-	-
0100-08-301-0301-	46009	VEHICLE & EQUIP. SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-08-301-0301-	46012	BOOKS & SUBSCRIPTIONS	-	-	-	200	500	300
0100-08-301-0301-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46024	DATA PROCESSING SUPPLIES	-	-	-	500	1,500	1,000
0100-08-301-0301-	46036	COMMUNICATION EQUIPMENT	-	-	-	100	-	(100)
0100-08-301-0301-	46043	TOOLS & EQUIPMENT	-	-	-	300	100	(200)
0100-08-301-0301-	48102	FURNITURE & FIXTURES	-	-	-	-	-	-
0100-08-301-0301-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			-	-	-	315,068	293,253	(21,815)

*Planning (Continued)*

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Planning	Manager VI, Planning	FT	1	1	0	-1
Planning	Planner	FT	1	1	0	-1
Planning	Planner I	FT	0	0	1	1
Planning	Planner II	FT	0	0	1	1
Planning	Administrative Support Specialist II	FT	1	1	1	0
			<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
The Planning Department has a Planning Manager VI position that is authorized, but not funded for FY20-21. A re-organization considered and approved by the Board in June 2020 is reflected above.						

**FY2021 Budget Notes:** The FY2021 budget shows an overall reduction chiefly attributable to a re-organization of positions within the department. A Planning Manager VI is being converted to a Planner II and a Planner position is converted to a Planner I. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Reductions were made to the food budget based on recent policy changes.

**Planning Division Functions and Responsibilities**

The Planning Division is comprised of the Planning and Zoning organizations. The Division provides planning technical support to ensure planned growth and development of the quality of life in Prince George County. The department performs complex land use evaluations and provides plans, reports, information, and recommendations to elected boards, county administration, appointed boards and commissions, and the general public. The Division is also the lead agency in implementing and enforcing regulatory controls on development applications. The Planning Division provides development review, maintenance of development regulations, historic preservation planning, zoning administration, comprehensive planning, neighborhood and special area planning, environmental planning, maintains various planning maps, and special projects services.

**Development Coordination and Review**

The Planning Division processes and reviews all proposals for new development to ensure that they are consistent with adopted County policies, plans, and applicable ordinances. Staff reviews and approves administrative applications, prepares demographic and socioeconomic studies, conducts research studies related to statistical data, completes flood plain reviews of site plans and building permits, and performs site inspections for compliance with zoning conditions and approved plans. Also, staff performs general administrative tasks such as responses to citizen inquiries and questions, prepares staff reports, documents, and correspondence, and provides professional recommendations about development proposals to quasi-judicial and elected boards. The Department manages physical and digital records and public notification as required by state statutes.

**Zoning Compliance and Enforcement**

The Zoning staff monitors and enforces compliance with the County codes proactively and in response to complaints, and manages physical and digital records as required. Staff also monitors and enforces compliance with approved site plans.

**Policy Development**

The Division prepares and updates the Comprehensive Plan; prepares plans, policies, programs, and recommendations about land use, historic preservation, urban design, environmental protection, trails and greenways, and open spaces to preserve Prince George's natural and cultural resources. The Planning Department participates in planning for regional transportation; provides demographic support to the County of Prince George; plans, organizes, and prepares proposed amendments to County Ordinance.

**Planning Goals & Performance Measures:**

<b>Strategic Initiative – Support Efficient Transportation Systems</b>				
<b>Goal:</b> To apply for transportation related funding that will promote transportation improvements in Prince George County	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Number of applications submitted for transportation improvement grants and funding initiatives	4	4	3	4
Measure 2: Number of funding applications awarded	2	2	In progress	3

<b>Strategic Initiative – Foster A Prosperous, Thriving Economy</b>				
<b>Goal:</b> To facilitate responsive plan review and technical assistance within the Planning and Zoning Department	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Percent of initial residential plan reviews completed within 10 business days/total initial plan submittals	Not Available	90%	In Progress	95%
Measure 2: Percent of re-submitted plan reviews completed within 5 business days/total number of re-submittal plans	Not Available	90%	In Progress	95%

<b>Strategic Initiative - Practice Good Governance</b>				
<b>Goal:</b> The Planning Division must be responsive to the needs of applicants, so performance measures that focus on the number of applications processed and the number of cases processed are important measures of workloads	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Measure 1: Building Permits reviewed	420	450	In Progress	450
Measure 2: Site Plans reviewed	11	15	In Progress	15
Measure 3: Zoning Cases processed	7	10	In Progress	10

# FINANCIAL SERVICES

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Financial Services</b>							
<a href="#">0401</a>	Assessor	486,697	427,773	516,426	547,127	582,768	35,640
<a href="#">0402</a>	Finance	677,798	702,388	769,328	816,855	850,630	33,775
<a href="#">0403</a>	Information Technology	696,185	534,872	537,627	583,096	591,645	8,549
<a href="#">0405</a>	County-Wide Information Technology - <b>ADDED FY18</b>	-	414,179	413,612	377,000	472,036	95,036
<b>Total Financial Services</b>		1,860,680	2,079,212	2,236,994	2,324,079	2,497,079	173,000

*Assessor*

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Real Estate assessments in Prince George County are administered by the Real Estate Assessor's Office under the authority of the Constitution of Virginia, the Code of Virginia and the Prince George County Code. It is the responsibility of the Real Estate Assessor's Office to assess land and improvements at 100 percent of fair market value according to state law. The annual real estate assessment is an estimate of the fair market value of land and improvements as of January 1 of the tax year.

The Assessor's Office is responsible for making changes to land records from the new deeds, wills and plats received from the Clerk's Office. For each property record there is a card showing the record of ownership, legal description, acreage, class code, district, source of title, location of property, sales date and sales amount.

Other functions of the Real Estate Assessor's Office include interpreting and administering all laws pertaining to real estate assessments, producing supplemental assessments for all new construction in the County, responding to inquiries concerning assessment and valuation procedures, defending assessed values before the Board of Equalization and managing the Land Use Program.

Assessor								
Location Code	0401							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0401-	41100	SALARIES & WAGES-REGULAR	280,271	214,584	277,705	288,132	333,256	45,125
0100-01-002-0401-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0401-	41300	PART-TIME SALARIES & WAGE	40,166	67,281	62,699	52,000	25,000	(27,000)
0100-01-002-0401-	41301	COMP. COMMISSION MEMBERS	-	-	320	2,000	2,000	-
0100-01-002-0401-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0401-	42100	FICA	23,262	20,419	24,157	26,173	27,560	1,387
0100-01-002-0401-	42210	RETIREMENT	37,735	29,764	40,027	41,923	49,755	7,832
0100-01-002-0401-	42300	HOSPITAL/MEDICAL PLANS	39,219	33,919	49,618	54,681	65,181	10,500
0100-01-002-0401-	42400	GROUP LIFE INSURANCE	3,414	2,693	3,604	3,775	4,466	691
0100-01-002-0401-	42500	DISABILITY INSURANCE	241	-	-	-	211	211
0100-01-002-0401-	42700	WORKER'S COMPENSATION	3,016	3,652	4,273	4,486	4,707	220
0100-01-002-0401-	43101	PROFESSIONAL SERVICES	26	-	(245)	400	400	-
0100-01-002-0401-	43310	REPAIRS AND MAINTENANCE	1,258	2,046	-	-	-	-
0100-01-002-0401-	43320	MAINTENANCE SVS CONTRACTS	35,304	30,141	24,655	32,300	32,300	-
0100-01-002-0401-	43600	ADVERTISING	183	-	205	250	250	-
0100-01-002-0401-	44200	AUTOMOTIVE/MOTOR POOL	208	330	115	800	800	-
0100-01-002-0401-	45210	POSTAL SERVICE	6,381	5,366	6,410	6,500	6,500	-
0100-01-002-0401-	45230	TELEPHONE	4,654	5,044	5,737	4,800	4,800	-
0100-01-002-0401-	45305	MOTOR VEHICLE INSURANCE	921	901	664	697	697	(0)
0100-01-002-0401-	45410	LEASE/RENT EQUIPMENT	-	-	-	-	-	-
0100-01-002-0401-	45540	CONVENTION & EDUCATION	2,163	2,088	5,583	6,000	3,000	(3,000)
0100-01-002-0401-	45810	DUES AND MEMBERSHIPS	325	915	1,130	3,350	3,350	-
0100-01-002-0401-	46001	OFFICE SUPPLIES	1,321	1,646	1,391	3,000	3,000	-
0100-01-002-0401-	46002	FOOD SUPPLIES	640	120	59	300	75	(225)
0100-01-002-0401-	46009	VEHICLE & EQUIP. SUPP	-	92	12	360	360	-
0100-01-002-0401-	46008	VEHICLE & EQUIP. FUEL	360	484	508	600	500	(100)
0100-01-002-0401-	46012	BOOKS & SUBSCRIPTIONS	1,035	2,697	4,436	9,600	9,600	-
0100-01-002-0401-	46024	DATA PROCESSING SUPPLIES	2,589	3,592	3,365	3,500	3,500	-
0100-01-002-0401-	48107	INFO TECH EQUIPMENT	2,005	-	-	1,500	1,500	-
0100-01-002-0401-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0401-	48204	NEW SFTWR & AGREEMNT	-	-	-	-	-	-
			486,697	427,773	516,426	547,127	582,768	35,640

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Assessor	Real Estate Assessor	FT	1	1	1	0
Assessor	Real Estate Appraiser II	FT	2	2	2	0
Assessor	Coordinator IV, Real Estate Operations	FT	1	1	1	0
Assessor	Real Estate Technician	FT	1	1	1	0
			5	5	5	0
Assessor has a Senior Real Estate Appraiser position that is authorized, but not funded for FY2020-21						

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### Assessor Goals and Performance Measures

The Assessor's Office Mission ties into Strategic Initiative Two – Practice Good Governance. The Real Estate Assessor's Office, in compliance with Virginia Constitution, the Code of Virginia, and the Prince George County Code, estimates the fair market value of all real estate within the county. Staff inspects and collects field data on all new construction, including additions and alterations where permits are obtained. The Office conducts annual reassessment of all real property using a computer-assisted mass appraisal system. Staff performs detailed statistical analysis to measure the accuracy, equality and equity of the value estimate using current market data and trends. The office also manages the Agricultural Land Use Program, produces the annual Land Book, processes property transfers, maintains a parcel maintenance inventory system and provides assistance to the public. Several other departments and agencies rely on the property and assessment records, reports, and databases maintained by the Real Estate Assessor's Office.

The constitutional guidance of the Assessor's Office is to equitably spread the burden of Real Estate taxes among property owners. The overall goal of the Real Estate Assessor's Office is to produce an accurate and equitable annual real estate assessment that meets or exceeds the Standards of the International Association of Assessing Officers (IAAO), the Virginia Association of Assessing Officers (VAAO), the Uniform Standards of Professional Appraisal Practice (USPAP), and the Virginia Department of Taxation.

**Assessment Ratios** are used to compare the sales price of a property to the current assessment and are audited annually by the Department of Taxation. An assessment ratio of 1.00 is the target. The IAAO guideline for the assessment ratio range from .95 to 1.05 but expands to .90 to 1.10 in non-homogenous property types or fast appreciating or declining markets. The **Coefficient of Dispersion (COD)** measures the dispersion of the sales prices around the median. The IAAO Guideline is 10.0 to 20.0 for improved parcels depending on property types (lower is more "accurate"). The **Price Related Differential (PRD)** measures the vertical equity between property type. The IAAO guideline is 0.98 to 1.03.

<b>Goal: Deliver an Accurate and Equitable Real Estate Assessment.</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Target</b>
<b>Measure 1: Assessment Ratio between 95% and 100%.</b>	92.4%	96.2%	93.6%	98%
<b>Measure 2: Coefficient of Dispersion (COD) at 10.0 or below.</b>	9.5	6.8	8.2	<10.0
<b>Measure 3: Price Related Differential (PRD) at 1.00.</b>	1.00	1.00	1.00	1.00



*Finance*

The Finance Department is committed to providing reliable information and quality service to our customers, who include citizens, elected officials, County administration, other County departments, vendors and employees. The functions of the Department include general accounting, accounts payable, budgeting, financial reporting / grant administration, payroll, and procurement / purchasing. The department manages the County's Financial Transparency Module – Open Gov which was launched in July of 2016. The Finance Department manages bond issuances and the repayment of debt service. Additionally, the department manages the risk management and surplus functions for County property.

The Finance Department produces:

- Annual budget
- Capital improvements plan
- Comprehensive Annual Financial Report (CAFR)

<b>Finance</b>								
Location Code	0402							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-01-002-0402-	41100	SALARIES & WAGES-REGULAR	430,257	422,915	467,577	486,307	486,442	135
0100-01-002-0402-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0402-	41300	PART-TIME SALARIES & WAGE	290	2,743	11,311	500	26,000	25,500
0100-01-002-0402-	41400	CAREER DEVELOPMENT	-	-	-	2,500	-	(2,500)
0100-01-002-0402-	42100	FICA	30,951	30,475	34,025	37,432	39,202	1,770
0100-01-002-0402-	42210	RETIREMENT	61,777	58,132	65,145	71,121	72,626	1,504
0100-01-002-0402-	42300	HOSPITAL/MEDICAL PLANS	55,313	59,667	77,930	92,435	92,763	328
0100-01-002-0402-	42400	GROUP LIFE INSURANCE	5,575	5,259	5,865	6,403	6,518	115
0100-01-002-0402-	42500	DISABILITY	464	369	350	324	320	(4)
0100-01-002-0402-	42700	WORKER'S COMPENSATION	345	470	550	578	606	28
0100-01-002-0402-	43101	PROFESSIONAL SERVICES	45,517	69,844	63,024	67,000	73,500	6,500
0100-01-002-0402-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0402-	43320	MAINTENANCE SVS CONTRACTS	24,861	25,232	26,715	26,700	30,084	3,384
0100-01-002-0402-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0402-	45210	POSTAL SERVICE	3,802	3,580	3,212	4,000	4,000	-
0100-01-002-0402-	45230	TELEPHONE	3,351	3,429	3,493	3,600	3,600	-
0100-01-002-0402-	45410	LEASE/RENT EQUIPMENT	1,620	-	-	-	-	-
0100-01-002-0402-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0402-	45540	CONVENTION & EDUCATION	1,674	2,087	2,627	4,920	2,460	(2,460)
0100-01-002-0402-	45600	COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-01-002-0402-	45810	DUES AND MEMBERSHIPS	740	615	400	775	775	-
0100-01-002-0402-	46001	OFFICE SUPPLIES	9,807	8,810	5,462	9,800	9,800	-
0100-01-002-0402-	46002	FOOD SUPPLIES	17	358	259	360	-	(360)
0100-01-002-0402-	46012	BOOKS & SUBSCRIPTIONS	34	34	34	200	35	(165)
0100-01-002-0402-	46024	DATA PROCESSING SUPPLIES	1,216	1,853	1,348	1,900	1,900	-
0100-01-002-0402-	48102	REPLACE FURNITURE & FIXTURES	-	-	-	-	-	-
0100-01-002-0402-	48104	REPLACE SOFTWARE & AGREEMENTS	-	-	-	-	-	-
0100-01-002-0402-	48107	INFO TECH EQUIPMENT	189	6,518	-	-	-	-
			677,798	702,388	769,328	816,855	850,630	33,775

*Finance (Continued)*

Category	FY2021 Budget	Description
Personnel	724,476	7 FTE - Salaries and All Benefits
Contracted Services	103,584	Annual Audit Service; Financial Advisory Services; Financial Valuations; Professional Memberships (GFOA); ERP Annual Software Fee; Financial Transparency Software Fee; Copier Maintenance
Supplies	11,735	Office Supplies and Data Processing Supplies [Check Stock; Paper; Envelopes; Forms; Toner]
Communication	7,600	Postage and Telephone
Training	3,235	Training for all staff - Finance; Purchasing; Payroll; Financial System; Governmental Standards
<b>TOTAL</b>	<b>850,630</b>	

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Finance	Deputy County Administrator, Finance	FT	1	1	1	0
Finance	Accounting Supervisor	FT	1	1	1	0
Finance	Payroll Supervisor	FT	1	1	1	0
Finance	Procurement Officer	FT	1	1	1	0
Finance	Financial Reporting Accountant	FT	1	1	1	0
Finance	Accounting Clerk	FT	1	1	1	0
Finance	Payroll Specialist	FT	1	1	1	0
			<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

**FY2021 Budget Notes:** The overall budget for FY2021 is increasing by \$33,775. The increase is attributable to approved increases for part-time clerical assistance and for an increase in the cost of audit services. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

**Finance Department Goals and Performance Measures**

<b>Strategic Initiative</b> - Practice Good Governance				
<b>Goal:</b> Enhance customer service to all departments by insuring materials and services are purchased timely, for the best value and in accordance with established policies and state laws [Purchasing]	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Issue Purchase Orders within 5 business days of department requisition completion and verification of appropriate procurement (measured in %)	Not Available	Not Available	100%	100%
Measure 2: Make purchases in accordance with County and state purchasing policies (measured in %).	Not Available	Not Available	100%	100%

<b>Strategic Initiative</b> - Practice Good Governance				
<b>Goal:</b> Issue the County's Comprehensive Annual Financial Report (CAFR) on time and in accordance with Generally Accepted Accounting Principles [General Accounting].	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Issue CAFR 0 Days Late (measured in # days late)	0	0	0	0
Measure 2: Receive unmodified (clean) audit opinion (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 3: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Financial Reporting (measured as yes or no)	Yes	**TBD	Yes	Yes

\*\*Application submitted and still under review

<b>Strategic Initiative</b> - Practice Good Governance				
<b>Goal:</b> Prepare the County's Adopted budget as a user-friendly and informative document. [Budgeting]	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Measure 1: Prepare and post the adopted budget within 30 days of Board of Supervisor's Adoption. (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 2: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Budgeting (measured as yes or no)	Yes	Yes	Yes	Yes

<b>Strategic Initiative</b> - Practice Good Governance				
<b>Goal:</b> – Pay invoices timely and maintain good vendor relations. [Accounts Payable]	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Pay 100% of Invoices within 9 business days of receipt from departments.	Not Available	100%	100%	100%

<b>Strategic Initiative</b> - Practice Good Governance				
<b>Goal:</b> – Prepare accurate payrolls and make deduction contributions timely and in accordance with requirements. [Payroll]	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Process no more than 2 special payrolls annually that are related to payroll department omissions or errors.	Not Available	3	<=2	<=2
Measure 2: Make all VRS contributions by the 10 <sup>th</sup> of the following month. Measured in days late (0).	0	0	0	0

*Information Technology*

The Information Technology Department provides technology support services for County departments, Constitutional Offices, and several multi-jurisdictional agencies. Support is provided in a wide variety of areas including:

- Providing hardware and software support for County technology assets including desktop computers, laptop computers, servers, telephones, printers, mobile devices, as well as audio-visual equipment
- Planning and support for voice and data networks
- Operational support for existing departmental and enterprise data systems and business processes
- Project management and support for enterprise and departmental technology initiatives
- Training end users for a variety of applications and systems that are part of the County technology infrastructure
- Ensuring continuity of technology operations in the event of natural or manmade disasters
- Strategic planning for applying technology in a manner that will meet the current and future needs of Prince George County

Information Technology								
Location Code 0403								
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0403-	41100	SALARIES & WAGES-REGULAR	370,336	377,839	381,891	393,910	386,483	(7,428)
0100-01-002-0403-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	1,000	1,000
0100-01-002-0403-	41300	PART-TIME SALARIES & WAGES	1,131	6,603	9,335	16,000	30,000	14,000
0100-01-002-0403-	41400	CAREER DEVELOPMENT	-	-	-	3,000	-	(3,000)
0100-01-002-0403-	42100	FICA	27,031	28,050	28,374	31,588	31,937	350
0100-01-002-0403-	42210	RETIREMENT	53,335	53,335	54,424	57,750	57,702	(49)
0100-01-002-0403-	42300	HOSPITAL/MEDICAL PLANS	23,973	25,166	30,083	41,032	58,197	17,165
0100-01-002-0403-	42400	GROUP LIFE INSURANCE	4,825	4,825	4,978	5,200	5,179	(21)
0100-01-002-0403-	42500	DISABILITY	972	972	993	917	1,390	473
0100-01-002-0403-	42700	WORKER'S COMPENSATION	330	470	550	578	606	29
0100-01-002-0403-	43101	PROFESSIONAL SERVICES	7,145	140	-	-	-	-
0100-01-002-0403-	43310	REPAIRS AND MAINTENANCE	2,300	-	7,796	-	-	-
0100-01-002-0403-	43320	MAINTENANCE SVS CONTRACTS	84,560	10	0	-	-	-
0100-01-002-0403-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0403-	45210	POSTAL SERVICE	456	88	40	200	200	-
0100-01-002-0403-	45230	TELEPHONE	6,803	4,916	7,403	7,000	7,000	-
0100-01-002-0403-	45232	INTERNET	105	-	-	-	-	-
0100-01-002-0403-	45233	DATA LINES/T1	34,844	-	-	-	-	-
0100-01-002-0403-	45410	LEASE/RENT EQUIPMENT	373	2,382	2,231	2,400	3,500	1,100
0100-01-002-0403-	45540	CONVENTION & EDUCATION	5,173	17,653	3,421	6,000	3,000	(3,000)
0100-01-002-0403-	45810	DUES AND MEMBERSHIPS	498	485	35	300	300	-
0100-01-002-0403-	46001	OFFICE SUPPLIES	1,483	518	322	800	800	-
0100-01-002-0403-	46002	FOOD SUPPLIES	430	1,059	545	600	150	(450)
0100-01-002-0403-	46008	IT VEHICLE & EQUIP. FUEL	-	-	75	-	-	-
0100-01-002-0403-	46012	BOOKS & SUBSCRIPTIONS	117	52	140	200	200	-
0100-01-002-0403-	46058	COMPUTER LAB SUPPLIES	-	6,072	4,603	11,621	-	(11,621)
0100-01-002-0403-	46024	DATA PROCESSING SUPPLIES	8,008	404	389	500	500	-
0100-01-002-0403-	48101	MACHINERY & EQUIPMENT	5,460	764	-	-	-	-
0100-01-002-0403-	48102	FURNITURE & FIXTURES	-	-	-	1,500	1,500	-
0100-01-002-0403-	48104	SOFTWARE & SOFTWARE AGREE	7,514	-	-	-	-	-
0100-01-002-0403-	48107	INFO TECH EQUIPMENT	48,982	3,069	-	2,000	2,000	-
			696,185	534,872	537,627	583,096	591,645	8,549

*Information Technology (Continued)*

In FY2018, a county-wide department was established to record information technology purchases and projects that impact and benefit multiple county departments. Budgeted amounts previously shown in other departments [Information Technology Department's general budget (department 0403) and the County's non-departmental budget (department 0917)] were moved into this category beginning in FY2018.

County-Wide Information Technology								
Location Code	0405							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-002-0405-	43101	PROFESSIONAL SERVICES	-	25,205	30,096	20,000	20,000	-
0100-01-002-0405-	43310	REPAIRS AND MAINTENANCE	-	1,969	1,350	-	2,000	2,000
0100-01-002-0405-	43320	MAINTENANCE SVS CONTRACTS	-	114,145	179,757	190,000	190,000	-
0100-01-002-0405-	45233	DATA LINES/T1	-	29,313	32,828	35,000	35,000	-
0100-01-002-0405-	46024	DATA PROCESSING SUPPLIES	-	10,766	8,380	6,000	6,000	-
0100-01-002-0405-	46115	FORT LEE E911 SYSTEM	-	-	-	-	-	-
0100-01-002-0405-	48101	MACHINERY & EQUIPMENT	-	-	-	-	-	-
0100-01-002-0405-	48104	SOFTWARE & SOFTWARE AGREE	-	46,494	47,333	11,000	84,012	73,012
0100-01-002-0405-	48107	INFO TECH EQUIPMENT	-	186,286	113,868	115,000	135,024	20,024
			-	414,179	413,612	377,000	472,036	95,036

		FUNDED POSITIONS				
Department	Title	Status	FY 2018- 19	FY 2019- 20	FY 2020- 21	Change
Information Technology	Director of Information Technology	FT	1	1	1	0
Information Technology	Coordinator V, GIS	FT	1	1	1	0
Information Technology	Information Systems Analyst, Business Process	FT	1	1	1	0
Information Technology	Information Systems Specialist, Applications	FT	1	1	1	0
Information Technology	Information Systems System Engineer	FT	1	1	1	0
Information Technology	GIS Technician	FT	1	1	1	0
			6	6	6	0

**FY2021 Budget Notes:** A citizen computer lab at the Central Wellness Center was closed during FY2020 due to low usage; budget reductions were made accordingly. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes. Increases were necessary in the County-wide Information Technology budget to accommodate an increase in cost for mail-server cloud migration implemented in FY2020 to address ongoing problems with the existing email system. A server replacement is also planned for FY2021.

**Information Technology Department Goals and Performance Measures** – Due to a change in leadership, the goals and measures shown below are tentative and are subject to change.

<b>Strategic Initiative – Practice Good Governance</b>				
Goal Provide Excellent Customer Service to all customers	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Make initial contact with customers within 4 business hours of receiving notification of a concern or issue	Not Available	Not Available	95%	95%
Measure 2: Provide effective resolution to trouble calls – [percent of “very satisfied” on customer service survey]	Not Available	Not Available	95%	95%

<b>Strategic Initiative – Practice Good Governance</b>				
Goal Provide Effective Information Technology Training	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Provide at least 2 trainings on security related topics [phishing; cyber security; password security]	Not Available	Not Available	2	2
Measure 2: Provide at least 2 trainings on commonly used applications	Not Available	Not Available	2	2

<b>Strategic Initiative - Practice Good Governance</b>				
Goal Implement cyclical equipment replacements to organization annually	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Replace 20% of Police MCTs [Mobile Computer Terminal]	Not Available	Not Available	20%	20%
Measure 2: Replace 30 computers / laptops annually	Not Available	Not Available	30	30
Measure 3: Replace 5 Fire/EMS i-Pads annually	Not Available	Not Available	5	5

# OPERATIONS

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Operations</b>							
<a href="#">0502</a>	County Garage	387,931	455,137	404,551	435,411	536,752	101,340
<a href="#">0503</a>	Refuse Disposal	41,434	50,588	51,409	55,895	61,162	5,267
<a href="#">0504</a>	General Properties	1,955,806	2,099,576	2,219,856	2,255,280	2,275,474	20,194
<a href="#">0505</a>	Parks & Recreation	929,162	1,017,712	1,002,691	1,027,343	999,375	(27,969)
<a href="#">0506</a>	County Engineering	1,818	1,806	582	3,000	3,000	-
	<b>Total Operations</b>	3,316,150	3,624,819	3,679,088	3,776,929	3,875,762	98,833



County Garage

The County Garage provides maintenance to all County-owned vehicles and equipment, including Police, Fire/EMS, Engineering and Utilities, and all other vehicles. The garage assists in specifications for new vehicle and equipment purchases and performs mechanic repair and preventative maintenance on all fleet vehicles. The garage is responsible for the vehicular fuel delivery system, tracking fuel consumption and fuel billing.

<b>Garage</b>								
Location Code	0502							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-01-002-0502-	41100	SALARIES & WAGES-REGULAR	197,708	208,637	219,230	215,792	273,358	57,566
0100-01-002-0502-	41200	SALARIES & WAGES-OVERTIME	5,505	899	2,864	4,500	4,500	-
0100-01-002-0502-	41300	PART-TIME SALARIES & WAGE	29,164	37,143	21,836	25,000	25,000	-
0100-01-002-0502-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0502-	42100	FICA	17,981	18,809	18,563	18,765	23,169	4,404
0100-01-002-0502-	42210	RETIREMENT	28,315	29,174	29,237	31,398	40,812	9,415
0100-01-002-0502-	42300	HOSPITAL/MEDICAL PLANS	18,357	22,564	20,534	22,852	49,630	26,779
0100-01-002-0502-	42400	GROUP LIFE INSURANCE	2,723	2,639	2,632	2,827	3,663	836
0100-01-002-0502-	42500	DISABILITY INSURANCE	-	205	263	243	500	257
0100-01-002-0502-	42700	WORKER'S COMPENSATION	4,308	5,218	6,105	6,410	7,779	1,369
0100-01-002-0502-	43101	PROFESSIONAL SERVICES	-	90	-	-	1,000	1,000
0100-01-002-0502-	43310	REPAIRS AND MAINTENANCE	5,770	3,359	13,756	10,000	10,000	-
0100-01-002-0502-	43600	ADVERTISING	329	-	-	-	-	-
0100-01-002-0502-	43701	LAUNDRY & DRY CLEANING	2,900	3,119	2,282	2,900	3,480	580
0100-01-002-0502-	44200	AUTOMOTIVE/MOTOR POOL	776	498	967	800	800	-
0100-01-002-0502-	45210	POSTAL SERVICE	-	-	1	20	20	-
0100-01-002-0502-	45230	TELEPHONE	2,096	2,002	2,432	2,200	2,750	550
0100-01-002-0502-	45305	MOTOR VEHICLE INSURANCE	1,357	1,089	1,328	1,394	1,394	(0)
0100-01-002-0502-	45410	LEASE/RENT EQUIPMENT	628	625	312	800	800	-
0100-01-002-0502-	45540	CONVENTION & EDUCATION	285	128	300	8,000	4,000	(4,000)
0100-01-002-0502-	46001	OFFICE SUPPLIES	1,299	1,292	790	1,000	1,000	-
0100-01-002-0502-	46002	FOOD SUPPLIES	134	100	30	200	50	(150)
0100-01-002-0502-	46007	REPAIRS & MAINTENANCE	27	852	2,380	-	-	-
0100-01-002-0502-	46008	VEHICLE & EQUIP. FUEL	5,350	18,278	11,695	15,000	5,000	(10,000)
0100-01-002-0502-	46009	VEHICLE & EQUIP. SUPPLIES	53,349	39,866	34,074	45,000	50,000	5,000
0100-01-002-0502-	46011	UNIFORM/APPAREL	535	675	988	700	1,000	300
0100-01-002-0502-	46012	BOOKS & SUBSCRIPTIONS	1,500	1,500	2,195	1,600	7,095	5,495
0100-01-002-0502-	46014	OTHER OPERATING SUPPLIES	-	-	52	-	-	-
0100-01-002-0502-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0502-	46043	TOOLS & EQUIPMENT	5,725	39,756	9,152	5,000	7,550	2,550
0100-01-002-0502-	48101	MACHINERY & EQUIPMENT	1,812	1,432	-	12,110	9,000	(3,110)
0100-01-002-0502-	48102	FURNITURE & FIXTURES	-	1,501	-	900	900	-
0100-01-002-0502-	48104	SOFTWARE & SOFTWARE AGREE	-	-	-	-	-	-
0100-01-002-0502-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0502-	48107	INFO TECH EQUIPMENT	-	-	-	-	2,500	2,500
0100-01-002-0502-	48201	MACHINERY & EQUIPMENT	-	13,690	554	-	-	-
			387,931	455,137	404,551	435,411	536,752	101,340



		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
County Garage	Manager IV, Fleet	FT	1	1	1	0
County Garage	Master Mechanic	FT	1	1	0	-1
County Garage	Apparatus Technician	FT	0	2	2	0
County Garage	Mechanic	FT	2	1	2	1
			4	5	5	0
This reflects a revision to Master Mechanic / Mechanic positions to be considered by the Board for approval on June 9.						

**FY2021 Budget Notes:** The overall budget for the County Garage is increasing by \$101,340 for FY2021. The majority of the increase is related to the addition of an Apparatus Technician mid-year in FY2020 to repair Fire/EMS specialized vehicles in-house. Turnover within the Garage has also led to an increase in benefit budgets. Small increases were approved for supplies, subscriptions and equipment. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

***Goals and Performance Measures for the Garage are in development.***

*Refuse Disposal*

The County contracts with a third-party vendor to operate convenience centers within the County. A small General Fund budget is established to maintain the facilities and to conduct clean community day events for citizens.

<b>Landfill Maintenance</b>								
Location Code	0503							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-04-102-0503-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-04-102-0503-	43326	SANITATION SVC DUMPMAS	5,760	5,760	7,611	6,300	6,300	-
0100-04-102-0503-	43327	CLEAN COMMUNITY DAY	7,104	16,955	23,936	20,000	25,000	5,000
0100-04-102-0503-	43330	RECYCLING CENTER	4,455	-	-	-	-	-
0100-04-102-0503-	43332	TRANS/SOLID WASTE STATION	-	-	-	-	-	-
0100-04-102-0503-	43350	LANDFILL/ MAINTENANCE	6,000	10,050	2,200	12,000	12,000	-
0100-04-102-0503-	43600	ADVERTISING	626	-	-	-	-	-
0100-04-102-0503-	45230	TELEPHONE	-	-	-	-	-	-
0100-04-102-0503-	45600	COUNTY CONT (CVWMA)	17,489	17,823	17,595	17,595	17,862	267
0100-04-102-0503-	48101	MACHINERY & EQUIPMENT	-	-	67	-	-	-
			41,434	50,588	51,409	55,895	61,162	5,267

*General Properties*

The Department of General Services is responsible for maintenance of all County buildings and grounds, as well as emergency service planning. It also includes Landfill Maintenance.

General Properties								
Location Code 0504								
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-04-103-0504-	41100	SALARIES & WAGES-REGULAR	401,956	423,788	389,553	403,768	407,937	4,168
0100-04-103-0504-	41200	SALARIES & WAGES-OVERTIME	16,935	12,432	13,390	14,000	18,000	4,000
0100-04-103-0504-	41300	PART-TIME SALARIES & WAGE	1,647	2,627	12,631	3,000	10,000	7,000
0100-04-103-0504-	41400	CAREER DEVELOPMENT	-	-	-	2,500	-	(2,500)
0100-04-103-0504-	42100	FICA	31,346	32,637	30,441	32,380	33,349	969
0100-04-103-0504-	42210	RETIREMENT	55,941	54,697	55,943	59,112	60,905	1,793
0100-04-103-0504-	42300	HOSPITAL/MEDICAL PLANS	64,780	59,004	56,535	74,948	81,179	6,230
0100-04-103-0504-	42400	GROUP LIFE INSURANCE	5,060	5,001	5,114	5,322	5,466	144
0100-04-103-0504-	42500	DISABILITY	294	701	1,056	977	986	10
0100-04-103-0504-	42700	WORKER'S COMPENSATION	4,524	5,479	6,410	6,731	7,062	332
0100-04-103-0504-	43101	PROFESSIONAL SERVICES	2,900	405	5,313	5,000	5,000	-
0100-04-103-0504-	43310	REPAIRS AND MAINTENANCE	261,628	254,469	363,187	300,000	250,000	(50,000)
0100-04-103-0504-	43320	MAINTENANCE SVS CONTRACTS	266,433	283,694	306,550	349,215	371,000	21,785
0100-04-103-0504-	43326	SANITATION SVS DUMPMASER	-	-	-	-	-	-
0100-04-103-0504-	43330	RECYCLING CENTER	-	-	-	-	-	-
0100-04-103-0504-	43600	ADVERTISING	-	-	-	500	300	(200)
0100-04-103-0504-	43701	LAUNDRY & DRY CLEANING	2,345	2,976	2,536	5,000	3,000	(2,000)
0100-04-103-0504-	44200	AUTOMOTIVE/MOTOR POOL	4,737	2,848	3,077	5,000	4,000	(1,000)
0100-04-103-0504-	45102	E-COURTS BLDG	74,229	57,486	60,834	93,000	80,000	(13,000)
0100-04-103-0504-	45103	E-POLICE BLDG	21,405	21,282	21,886	20,500	22,000	1,500
0100-04-103-0504-	45104	E-PG FIRE DEPARTMENT	11,548	12,160	10,603	11,000	12,850	1,850
0100-04-103-0504-	45105	E-FOOD BANK ANNEX	381	1,125	1,074	300	1,200	900
0100-04-103-0504-	45106	E-#5&6/ FOOD BANK	138	79	79	150	80	(70)
0100-04-103-0504-	45107	E-HERITAGE MUSEUM - CLERKS B	1,649	2,287	2,129	1,700	2,200	500
0100-04-103-0504-	45108	E-HERITAGE MUSEUM - MAIN	4,774	5,320	5,157	5,000	5,200	200
0100-04-103-0504-	45109	E-RCJA	-	-	-	-	-	-
0100-04-103-0504-	45110	E-BUREN BLDG	3,128	3,134	3,144	3,200	3,200	-
0100-04-103-0504-	45111	E-BUREN BLDG PARKING LOT LIGH	125	128	134	130	140	10
0100-04-103-0504-	45112	E-#12/HUMAN SERVICES BLDG	26,650	26,848	28,467	27,000	28,000	1,000
0100-04-103-0504-	45113	E-#7/HERITAGE MUSEUM ANNEX	-	-	-	-	-	-
0100-04-103-0504-	45115	E-#15 COUNTY GARAGE	6,145	5,587	5,518	6,500	6,000	(500)
0100-04-103-0504-	45116	E-#16/SCOTT PARK (CONCESSION	4,547	7,186	5,035	5,000	5,500	500
0100-04-103-0504-	45117	E-OLD NORTH/P&R	23,785	34,523	31,754	25,000	34,000	9,000
0100-04-103-0504-	45118	E-#18/TEMPLE PARK	9,457	7,837	8,301	9,000	8,500	(500)
0100-04-103-0504-	45119	E-#19/LANDFILL	-	-	-	-	-	-
0100-04-103-0504-	45120	E-#20/ANIMAL SERVICES CENTER	29,145	29,760	39,204	35,000	42,000	7,000
0100-04-103-0504-	45121	E-#21/BURROWSVILLE FIRE	5,548	5,631	6,456	6,000	6,000	-
0100-04-103-0504-	45122	E-#22/CARSON FIRE DEPART	8,880	9,128	9,069	10,000	9,500	(500)
0100-04-103-0504-	45123	E-#23/DISPUTANTA FIRE DEP	8,937	8,635	9,236	9,000	9,000	-
0100-04-103-0504-	45124	E-#24/JEFFERSON PARK FIRE	12,299	13,555	16,829	15,000	16,000	1,000
0100-04-103-0504-	45125	E-#25/EMERGENCY CREW BLDG	7,462	5,791	9,390	8,000	9,000	1,000
0100-04-103-0504-	45126	E-#26/STREET LIGHTING/VP	56,222	52,782	50,058	57,000	58,600	1,600
0100-04-103-0504-	45127	E-#27/STREET LIGHTING/PG	40,355	42,637	40,862	43,000	41,000	(2,000)
0100-04-103-0504-	45128	E-#28/CARSON SUB-STATION	3,751	4,155	4,075	5,000	4,200	(800)
0100-04-103-0504-	45129	E-#29-HOUSING	1,150	1,091	1,099	-	1,100	1,100
0100-04-103-0504-	45130	E-#30-B& G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45131	E-#30-DISPUTANTA COMM BLD	5,168	4,676	4,944	5,500	5,500	-
0100-04-103-0504-	45132	E-OLD MOORE	33,913	40,850	46,514	35,500	46,000	10,500
0100-04-103-0504-	45133	E - EXT.AG./S&W SCOTT PARK TR	2,309	2,766	2,564	2,400	2,500	100
0100-04-103-0504-	45134	E-SHADYWOOD RD TOWER	-	-	-	-	-	-
0100-04-103-0504-	45137	E-JEJ MOORE FIELD LIGHTS	22,120	22,545	24,286	25,000	25,000	-
0100-04-103-0504-	45138	E-NEW COUNTY ADMIN. BLDG	92,312	99,003	112,654	105,000	116,000	11,000
0100-04-103-0504-	45139	E-B'VILLE COMMUNITY CNTR	6,780	6,443	6,661	6,800	7,000	200
0100-04-103-0504-	45140	E-PG LIBRARY	25,027	24,784	26,900	25,500	32,000	6,500
0100-04-103-0504-	45141	E- TOWER SITES	19,852	18,201	19,052	20,000	19,000	(1,000)
0100-04-103-0504-	45142	E- EMER COMM BUILDING	16,372	15,280	16,549	16,500	16,600	100
0100-04-103-0504-	45143	E -CARSON FIRE DEPT / NEW	-	-	-	-	-	-
0100-04-103-0504-	45144	E- CARSON & BURROW. ELEM.	-	-	-	-	-	-
0100-04-103-0504-	45145	E- NEW FIRE STATION	-	-	2,189	13,000	10,000	(3,000)
0100-04-103-0504-	45146	E - BURN BUILDING	-	-	-	2,000	2,000	-
0100-04-103-0504-	45151	H-#21/BURROWSVILLE FIRE	1,809	2,533	1,843	4,000	2,000	(2,000)
0100-04-103-0504-	45152	H-#22/CARSON FIRE DEPART	2,776	6,029	3,208	2,500	3,500	1,000
0100-04-103-0504-	45153	H-#23/DISPUTANTA FIRE DEP	2,135	4,325	2,380	4,000	2,500	(1,500)
0100-04-103-0504-	45154	H-#25/EMERGENCY CREW BLDG	3,936	6,355	3,153	5,500	4,200	(1,300)
0100-04-103-0504-	45155	H-#20/ANIMAL SHELTER	-	1,045	70	2,000	1,000	(1,000)

<b>General Properties</b>								
Location Code		0504						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-04-103-0504-	45157	H-#1/COURTS BUILDING	16,073	44,548	28,430	43,000	30,000	(13,000)
0100-04-103-0504-	45158	H-#28/CARSON SUB-STATION	1,275	1,309	2,085	1,500	1,500	-
0100-04-103-0504-	45159	H-#15 COUNTY GARAGE	4,561	8,066	6,116	5,000	6,000	1,000
0100-04-103-0504-	45160	H-B & G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45161	H-B PRINCE GEORGE FIRE DE	398	1,105	604	700	650	(50)
0100-04-103-0504-	45162	H-JEFF PARK FIRE DEPT	60	643	69	150	80	(70)
0100-04-103-0504-	45163	H-DISPUTANTA COMM BLDG	2,986	4,816	2,731	4,500	2,800	(1,700)
0100-04-103-0504-	45164	H-RECREATION GARAGE	4	-	-	-	-	-
0100-04-103-0504-	45165	H- COUNTY ADMIN. BLDG	18,994	34,184	33,512	25,000	33,000	8,000
0100-04-103-0504-	45173	H - NEW FIRE STATION	-	-	1,645	2,500	2,500	-
0100-04-103-0504-	45166	FUEL FOR TOWER GENERATORS	335	4,483	463	4,000	1,500	(2,500)
0100-04-103-0504-	45167	FUEL FOR ECC BUILDING	2,674	7,288	3,580	6,500	5,000	(1,500)
0100-04-103-0504-	45168	H-B'VILLE COMMUNITY CNTR	392	1,552	513	2,000	1,000	(1,000)
0100-04-103-0504-	45169	OLD MOORE SCHOOL	836	(157)	-	-	-	-
0100-04-103-0504-	45174	H- HUMAN SERVICES BUILDING	-	-	-	-	1,500	1,500
0100-04-103-0504-	45198	WATER SERVICE	16,112	18,535	18,099	17,500	18,500	1,000
0100-04-103-0504-	45199	SEWER SERVICE	18,339	23,667	22,510	19,000	23,000	4,000
0100-04-103-0504-	45210	POSTAL SERVICE	181	23	63	200	100	(100)
0100-04-103-0504-	45230	TELEPHONE	9,762	13,710	14,603	14,000	14,000	-
0100-04-103-0504-	45234	CABLE SERVICES	483	563	733	500	750	250
0100-04-103-0504-	45235	ALARM SERVICES	-	-	-	-	-	-
0100-04-103-0504-	45304	OTHER PROPERTY INSURANCE	48,616	50,393	50,568	53,096	68,365	15,269
0100-04-103-0504-	45305	MOTOR VEHICLE INSURANCE	2,278	2,890	2,656	3,000	2,599	(401)
0100-04-103-0504-	45410	LEASE/RENT EQUIPMENT	7,392	-	7,392	10,000	7,500	(2,500)
0100-04-103-0504-	45510	MILEAGE	-	-	-	-	-	-
0100-04-103-0504-	45540	CONVENTION & EDUCATION	135	771	4,233	4,000	2,000	(2,000)
0100-04-103-0504-	45608	HURRICANE SANDY	-	-	-	-	-	-
0100-04-103-0504-	45810	DUES AND MEMBERSHIPS	-	-	223	-	-	-
0100-04-103-0504-	46001	OFFICE SUPPLIES	5,651	6,995	5,304	5,000	5,000	-
0100-04-103-0504-	46002	FOOD SUPPLIES	(249)	801	2,233	1,500	375	(1,125)
0100-04-103-0504-	46005	JANITORIAL SUPPLIES	13,991	12,227	11,564	15,000	14,000	(1,000)
0100-04-103-0504-	46007	REPAIR & MAINTENANCE SUPP	52,420	83,633	88,851	60,000	60,000	-
0100-04-103-0504-	46008	VEHICLE & EQUIP. FUEL	8,984	11,386	10,089	13,000	9,000	(4,000)
0100-04-103-0504-	46009	VEHICLE & EQUIP. SUPPLIES	5,266	8,594	3,874	5,000	5,000	-
0100-04-103-0504-	46011	UNIFORM/APPAREL	1,117	1,046	2,013	1,500	1,500	-
0100-04-103-0504-	48107	INFO TECH EQUIPMENT	-	2,766	-	-	-	-
0100-04-103-0504-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			1,955,806	2,099,576	2,219,856	2,255,280	2,275,474	20,194

**FY2021 Budget Notes:** For FY2021, the adopted budget is \$20,194 higher than the FY2020 budget. This increase is primarily related to increases in contracted services (cleaning and lawn-care) as well as anticipated increases in utility costs. One employee reclassification was approved for FY2021; a Building Maintenance Mechanic was converted to an Electrician. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

Department	Title	FUNDED POSITIONS				
		Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
General Properties	General Services Director	FT	1	1	1	0
General Properties	Buildings & Grounds Maintenance Mechanic	FT	1	1	1	0
General Properties	Electrician	FT	0	0	1	1
General Properties	Building Maintenance Mechanic	FT	4	4	3	-1
General Properties	Office Manager	FT	1	1	1	0
			<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
General Properties has two (2) positions that are authorized, but not funded for FY2020-21:						
	Courier / Stock Clerk & Deputy General Services Director					

### General Services Goals and Performance Measures

Strategic Initiative – Practice Good Governance				
Goal Provide Excellent Customer Service to all customers	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Make initial contact with customers within 1 business hour of receiving notification of an <b>emergency concern or issue</b> (Work Order)	Not Available	Not Available	95%	95%
Measure 2: Make initial contact with customers within 8 business hours of receiving notification of a <b>routine</b> concern or issue (Work Order)	Not Available	Not Available	95%	95%
Measure 3: Provide effective resolution to trouble calls – [percent of “very satisfied” on customer service survey]	Not Available	Not Available	95%	95%

Strategic Initiative – Practice Good Governance				
Goal Promote Responsible Energy Utilization in County Government	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Implement at least one new “green” initiative annually	Not Available	Not Available	1	1

Strategic Initiative - Practice Good Governance				
Goal Expand employee knowledge and certifications	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Send at least one staff member to one annual training that expands knowledge and counts toward a certification	Not Available	Not Available	1	1

*Parks & Recreation*

The Parks and Recreation Department provides the following services:

- Provides youth sports leagues – ages 4 through 15
- Provides adult sports leagues
- Provides summer playground day camps
- Provides discount tickets to theme parks
- Maintains County athletic fields and parks
- Manages reservations for picnic pavilions
- Manages County exercise facilities at two locations [Community Center and Central Wellness Center (CWC opened in May 2017)]
- Provides adult classes
- Provides special activities, such as Christmas and Easter events
- Provides special interest classes
- Provides senior citizen trips and activities

<b>Parks and Recreation</b>								
Location Code 0505								
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-07-211-0505-	41100	SALARIES & WAGES-REGULAR	355,577	369,725	378,169	387,460	393,842	6,382
0100-07-211-0505-	41200	SALARIES & WAGES-OVERTIME	2,855	1,984	2,409	3,500	3,500	-
0100-07-211-0505-	41300	PART-TIME SALARIES & WAGE	58,501	62,077	66,289	70,000	70,000	-
0100-07-211-0505-	41303	GAME OFFICIAL FEES	54,869	51,270	55,575	46,438	46,438	-
0100-07-211-0505-	41400	CAREER DEVELOPMENT	-	-	-	3,000	-	(3,000)
0100-07-211-0505-	42100	FICA	30,760	31,762	32,429	35,493	39,304	3,811
0100-07-211-0505-	42210	RETIREMENT	50,475	51,149	54,080	56,812	58,801	1,989
0100-07-211-0505-	42300	HOSPITAL/MEDICAL PLANS	36,804	57,719	63,654	73,638	73,637	(1)
0100-07-211-0505-	42400	GROUP LIFE INSURANCE	4,566	4,627	4,869	5,115	5,277	162
0100-07-211-0505-	42500	DISABILITY INSURANCE	415	443	454	422	423	1
0100-07-211-0505-	42700	WORKER'S COMPENSATION	6,892	8,348	9,767	10,255	10,760	504
0100-07-211-0505-	43101	PROFESSIONAL SERVICES	190	75	20,118	2,000	2,000	-
0100-07-211-0505-	43200	OFFICIALS/ INSTRUCTORS	-	-	-	-	-	-
0100-07-211-0505-	43132	EMPL/ VOL RECOGNITION	1,875	1,725	1,825	2,000	-	(2,000)
0100-07-211-0505-	43310	REPAIRS AND MAINTENANCE	1,680	3,085	2,388	2,000	2,000	-
0100-07-211-0505-	43320	MAINTENANCE SVS CONTRACTS	11,243	13,023	12,171	13,620	13,620	-
0100-07-211-0505-	43323	JANITORIAL SERVICES	11,366	11,134	13,675	11,500	11,500	-
0100-07-211-0505-	43325	MAINT/ATHLETIC FIELDS	8,799	13,317	17,862	22,137	22,137	-
0100-07-211-0505-	43600	ADVERTISING	7,622	6,411	5,998	7,000	8,000	1,000
0100-07-211-0505-	44200	AUTOMOTIVE/MOTOR POOL	5,020	5,792	5,788	6,000	6,000	-
0100-07-211-0505-	45210	POSTAL SERVICE	563	459	572	600	600	-
0100-07-211-0505-	45230	TELEPHONE	8,190	9,657	11,093	9,425	9,425	-
0100-07-211-0505-	45232	CWC- INTERNET	-	492	-	-	-	-
0100-07-211-0505-	45305	MOTOR VEHICLE INSURANCE	2,086	2,751	2,706	2,841	2,841	(0)
0100-07-211-0505-	45410	LEASE/RENT EQUIPMENT	-	-	-	100	100	-
0100-07-211-0505-	45540	CONVENTION & EDUCATION	3,286	884	1,620	700	350	(350)
0100-07-211-0505-	45544	REC PROG SPEC ACTIVITIES	22,453	11,205	14,423	27,000	15,000	(12,000)
0100-07-211-0505-	45810	DUES AND MEMBERSHIPS	568	750	750	1,000	1,000	-
0100-07-211-0505-	46001	OFFICE SUPPLIES	5,975	6,237	6,806	6,500	6,500	-
0100-07-211-0505-	46002	FOOD SUPPLIES	1,969	1,607	1,643	2,000	500	(1,500)
0100-07-211-0505-	46003	AGRICULTURAL SUPPLIES	15,766	12,049	11,508	14,000	14,000	-
0100-07-211-0505-	46007	REPAIR & MAINTENANCE SUPP	421	-	-	-	-	-
0100-07-211-0505-	46008	VEHICLE & EQUIP. FUEL	12,031	12,382	11,382	13,000	11,000	(2,000)
0100-07-211-0505-	46009	VEHICLE & EQUIP. SUPPLIES	8,194	11,628	5,683	8,000	9,000	1,000
0100-07-211-0505-	46011	UNIFORM/APPAREL	3,258	749	22,232	2,000	2,000	-
0100-07-211-0505-	46012	BOOKS & SUBSCRIPTIONS	542	330	387	500	500	-
0100-07-211-0505-	46013	EDUCAT. & RECREAT.SUPPLIES	14,581	13,588	11,969	14,000	14,000	-
0100-07-211-0505-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-07-211-0505-	46018	TROPHIES, AWARDS	5,230	5,847	4,086	6,000	6,000	-
0100-07-211-0505-	46048	ATHLETIC SUPPLIES/EQUIPMENT	100,101	120,994	78,758	106,172	90,246	(15,926)
0100-07-211-0505-	46049	PARK & FACILITY SUPP/EQUIP	40,313	84,004	69,555	38,304	38,304	-
0100-07-211-0505-	48101	MACHINERY & EQUIPMENT	34,128	-	-	16,811	10,770	(6,041)
0100-07-211-0505-	48105	MOTOR VEHICLES	-	28,433	-	-	-	-
0100-07-211-0505-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			929,162	1,017,712	1,002,691	1,027,343	999,375	(27,969)

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Parks & Recreation	Director of Parks & Recreation	FT	1	1	1	0
Parks & Recreation	Coordinator V, Athletics	FT	1	1	1	0
Parks & Recreation	Coordinator I, Assistant Athletics	FT	1	1	1	0
Parks & Recreation	Coordinator I, Special Activities	FT	1	1	1	0
Parks & Recreation	Administrative Support Specialist II	FT	1	1	1	0
Parks & Recreation	Senior Grounds Maintenance Worker	FT	2	2	2	0
			<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

**FY2021 Budget Notes:** The overall budget for FY2021 is \$27,989 less than the FY2020 budget. Reductions were made in recognition events, special activities, and athletic supplies and equipment. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

#### **Parks & Recreation Department Goals and Performance Measures**

Parks and Recreation Mission Statement: *“To enhance the quality of life of Prince George County residents by promoting healthy lifestyles and providing enriching leisure services.”*

<b>Strategic Initiative – Bolster Economic Well-Being</b>				
Goal – Schedule and/or sponsor athletic tournaments at County facilities, designed to attract travelers.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Schedule a minimum of seven softball/baseball tournaments a calendar year.	6	9	10	7
Measure 2: Improve new Scott and Central Wellness Center facilities to attract/host other tournament types. Make a minimum of one improvement per year at the Moore Athletic Complex and Central Wellness Center	1	2	3	2

<b>Strategic Initiative – Practice Good Governance</b>				
Goal – Maintain and make available to the public, Exercise Facilities at the Community Center and Central Wellness Center for the overall health of the County.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Have exercise facilities open for public use during scheduled hours of operation throughout the year.	100%	100%	100%	100%
Measure 2: Maintain exercise facility availability by providing Police and Fire paid staff off hours use.	100%	100%	100%	100%
Measure 3: Maintain open exercise facility use to employees of Prince George County businesses, who live outside the County, providing employees equal access to high quality service.	0%	100%	100%	100%



<b>Strategic Initiative – Practice Good Governance</b>				
Goal – Offer high quality sports programs for County citizens of all ages to help promote healthy lifestyles and enriching leisure services.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Offer a minimum of eight varied high-quality youth sports leagues, providing choice for County participants.	8	8	8	8
Measure 2: Offer a minimum of twelve varied high-quality youth sports camps, providing choice for County participants.	12	12	12	12
Measure 3: Offer a minimum of three varied high-quality adult leagues, offered throughout the calendar year, to provide residents physical and athletic outlets.	3	3	3	3

<b>Strategic Initiative – Practice Good Governance</b>				
Goal – Offer high quality classes/programs/events for County citizens of all ages, providing enriching leisure opportunities.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Offer a minimum of eight varied high-quality youth summer camps and seasonal classes to provide choice for County participants.	5	6	6	5
Measure 2: Offer a minimum of eight varied high-quality adult/senior citizen classes and trips to provide choice for County participants.	11	12	12	11
Measure 3: Provide a minimum combination of both free and paid exercise classes for County residents, to provide residents physical and athletic outlets.	7	7	7	7
Measure 4: Provide a minimum of nine Special Events for County residents, throughout the calendar year, meant to enrich the quality of life for our citizens.	9	9	9	9

<b>Strategic Initiative – Practice Good Governance</b>				
Goal – Develop/maintain high-quality County facilities for the recreational, business, and personal use of County residents.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Maintain and oversee the rental, scheduling, and utilization of three Recreation facilities to include the Disputanta Center, Prince George Community Center and Central Wellness Center.	3	3	3	3
Measure 2: At least once a week, staff will seasonally maintain outside facilities/parks by cutting grass, weed eating, and picking-up garbage at the seven Neighborhood Parks, Appomattox River Regional Park, Scott Park, Disputanta Center, Burrowsville Center, around the Route 10 "Welcome Sign" and Temple Park.	100%	100%	100%	100%
Measure 3: Staff will maintain/clean restrooms at Scott, Moore, and Temple parks on a daily basis.	100%	100%	100%	100%



County Engineering

The Engineering function resides with the County's Utilities Director. Only a small amount for street signs is budgeted in the County Engineering Department.

<b>Engineer</b>								
Location Code	0506							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-04-103-0506-	46017	STREET SIGNS	1,818	1,806	582	3,000	3,000	-
			1,818	1,806	582	3,000	3,000	-

# PUBLIC SAFETY

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Public Safety</b>							
0601	Police Department	5,029,599	5,382,501	5,828,296	5,931,737	6,127,483	195,747
0602	Grants/Law Enforcement	108,814	58,464	69,574	-	-	-
0603	Emergency Communications Center	933,860	1,121,943	1,330,784	1,429,684	1,465,445	35,761
0604	Prince George Fire Department	73,743	67,462	89,069	63,100	58,675	(4,425)
0605	Disputanta Fire Department	78,315	52,722	71,887	47,871	40,435	(7,436)
0606	Carson Fire Department	79,556	119,564	91,611	79,076	75,018	(4,058)
0607	Burrowsville Fire Department	61,172	47,908	39,183	37,921	33,592	(4,329)
0608	Jefferson Park Fire Department	74,348	103,832	76,088	57,186	54,256	(2,930)
0617	Merchant's Hope Fire Department (New Route 10)	-	-	13,385	17,694	13,600	(4,094)
0609	Prince George Emergency Crew	11,289	8,641	8,898	13,604	10,100	(3,504)
0610	Fire and EMS	2,615,824	2,918,781	3,131,964	3,414,121	3,606,126	192,005
0611	Animal Control	459,593	463,872	508,054	478,289	507,418	29,129
0612	Emergency Management	60,945	58,964	67,871	72,977	74,099	1,123
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	163,057	143,780	247,466	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	-	135,435	193,285	220,641	227,639	6,998
0616	FIRE & EMS SAFER Hiring Grant	-	117,261	327,403	347,551	372,183	24,632
<b>Total Public Safety</b>		<b>9,750,113</b>	<b>10,801,132</b>	<b>12,094,816</b>	<b>12,211,451</b>	<b>12,666,070</b>	<b>454,619</b>

*Police Department*

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The Department is comprised of Police, Animal Services and the Emergency Communications Center.

**Mission:** The Prince George County Police Department, in partnership with the community, will strive to protect and improve the quality of life in Prince George, providing leadership through open communication, fair and dignified service, and interactive problem solving.

**Vision:** The Prince George County Police Department will continue to be a leading law enforcement agency, setting standards for professionalism, integrity and innovative service.

The responsibilities of safeguarding Prince George County requires a myriad of diverse police services, personnel, specialized equipment, technology and training. The Department is accredited by the Virginia Law Enforcement Professional Standards Commission.

The ***Emergency Communications Center*** is staffed by professional personnel charged with providing 24/7/365 service to the citizens of Prince George County. Their duties include, but are not limited to, receiving emergency 911 and non-emergency requests for Police, Animal Services and Fire/EMS. The communications officer must be able to determine the nature and urgency of incoming calls, prioritize the calls, and dispatch the appropriate resources. The Emergency Communications Center monitors radio, telephone, teletype and automated data communications, CAD, and NCIC/VCIN.

***Animal Services*** responsibilities include responding to a variety of animal related calls for service, enforcing the County's animal ordinances and Virginia state law. In addition, Animal Services staff provides animal adoptions; locates and shelters stray, sick or injured animals; issues dog licenses; investigates animal cruelty and neglect and quarantines certain animals. Animal Services staff promotes responsible pet ownership and pet adoptions within Prince George County.

*Police Department (Continued)*

Police								
Location Code		0601						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-100-0601-	41100	SALARIES & WAGES-REGULAR	3,015,163	3,093,210	3,282,739	3,441,270	3,564,804	123,534
0100-03-100-0601-	41200	SALARIES & WAGES-OVERTIME	92,307	107,814	139,246	80,000	80,000	-
0100-03-100-0601-	41300	PART-TIME SALARIES & WAGE	52,975	53,994	55,537	45,500	45,500	-
0100-03-100-0601-	41400	Career Development	10,001	28,002	-	38,000	-	(38,000)
0100-03-100-0601-	41101	SALARIES/WAGES COURTS	35,416	39,606	51,502	40,000	40,000	-
0100-03-100-0601-	41011	OVERTIME/ PD OUTSIDE EMPL	5,436	7,995	5,400	2,415	6,700	4,285
0100-03-100-0601-	41012	SECURITY OT/COUNTY RELATED	10,761	52,953	176,957	80,000	80,000	-
0100-03-100-0601-	41700	SELECTIVE ENFORCEMENT-OVT	29,268	59,141	42,620	50,000	63,500	13,500
0100-03-100-0601-	42100	FICA	240,163	251,253	275,537	288,955	296,859	7,904
0100-03-100-0601-	42210	RETIREMENT	426,402	429,063	463,028	506,757	532,225	25,468
0100-03-100-0601-	42300	HOSPITAL/MEDICAL PLANS	389,161	419,374	481,502	616,870	645,000	28,130
0100-03-100-0601-	42400	GROUP LIFE INSURANCE	39,315	39,280	42,040	45,578	47,768	2,190
0100-03-100-0601-	42500	DISABILITY	-	-	-	-	-	-
0100-03-100-0601-	42700	WORKER'S COMPENSATION	55,072	62,613	75,103	76,919	98,673	21,754
0100-03-100-0601-	42701	LINE OF DUTY ACT	16,469	17,655	20,088	21,000	24,709	3,709
0100-03-100-0601-	43101	PROFESSIONAL SERVICES	17,398	17,009	29,570	16,500	16,500	-
0100-03-100-0601-	43310	REPAIRS AND MAINTENANCE	4,804	2,453	4,438	4,000	4,000	-
0100-03-100-0601-	43312	MAINTENANCE/ PUB SAF BOAT	4,355	4,960	927	3,400	3,400	-
0100-03-100-0601-	43320	MAINTENANCE SVS CONTRACTS	55,691	36,808	39,438	37,226	36,820	(406)
0100-03-100-0601-	43600	ADVERTISING	158	240	-	1,000	-	(1,000)
0100-03-100-0601-	43892	DRUG ENFORCEMENT PURCH	1,500	7,500	3,000	7,000	12,000	5,000
0100-03-100-0601-	43894	DRUG ENFORCEMENT	6,000	6,000	6,000	6,000	6,000	-
0100-03-100-0601-	44200	AUTOMOTIVE/MOTOR POOL	50,473	54,383	47,876	56,000	56,000	-
0100-03-100-0601-	45210	POSTAL SERVICE	978	940	708	1,000	1,000	-
0100-03-100-0601-	45220	MESSENGER SERVICES	93	140	110	150	150	-
0100-03-100-0601-	45230	TELEPHONE	55,551	57,902	50,849	56,085	57,900	1,815
0100-03-100-0601-	45231	PAGERS	986	411	-	-	-	-
0100-03-100-0601-	45305	MOTOR VEHICLE INSURANCE	26,732	24,762	27,515	29,000	32,000	3,000
0100-03-100-0601-	45410	LEASE/RENT EQUIPMENT	1,958	1,736	10,085	12,112	12,201	89
0100-03-100-0601-	45540	CONVENTION & EDUCATION	11,114	9,734	14,042	21,550	15,275	(6,275)
0100-03-100-0601-	45611	INOPERABLE VEHICLE	7,125	2,850	2,355	3,000	3,000	-
0100-03-100-0601-	45810	DUES AND MEMBERSHIPS	1,950	1,761	2,683	2,715	2,365	(350)
0100-03-100-0601-	46001	OFFICE SUPPLIES	9,853	8,169	7,757	9,600	9,600	-
0100-03-100-0601-	46002	FOOD SUPPLIES	2,015	4,350	3,841	3,600	900	(2,700)
0100-03-100-0601-	46008	VEHICLE & EQUIP. FUEL	101,784	129,956	123,993	135,000	113,000	(22,000)
0100-03-100-0601-	46009	VEHICLE & EQUIP. SUPPLIES	78,789	73,914	55,750	70,000	70,000	-
0100-03-100-0601-	46010	POLICE SUPPLIES	64,899	48,912	68,604	31,850	38,308	6,458
0100-03-100-0601-	46011	UNIFORM/APPAREL	22,095	66,895	50,027	30,000	42,000	12,000
0100-03-100-0601-	46012	BOOKS & SUBSCRIPTIONS	278	267	319	300	300	-
0100-03-100-0601-	46013	EDUCAT.& RECREAT.SUPPLIES	7,545	11,290	9,747	11,200	12,500	1,300
0100-03-100-0601-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-100-0601-	46024	DATA PROCESSING SUPPLIES	823	226	3,758	1,000	3,900	2,900
0100-03-100-0601-	46031	FLOWERS/DONATIONS	343	274	250	420	420	-
0100-03-100-0601-	46041	K-9 SUPPLIES	834	802	2,536	500	1,000	500
0100-03-100-0601-	46108	FUEL-PUBLIC SAFETY BOAT	1,670	1,411	1,149	2,000	2,000	-
0100-03-100-0601-	46114	OTHER OP SUPP- BOAT	20	12,382	2,871	3,250	3,250	-
0100-03-100-0601-	47008	CRATER POLICE ACADEMY	31,099	37,607	39,864	42,015	44,956	2,941
0100-03-100-0601-	48101	MACHINERY & EQUIPMENT	2,700	1,697	4,370	1,000	1,000	-
0100-03-100-0601-	48102	FURNITURE & FIXTURES	2,092	137	6,765	-	-	-
0100-03-100-0601-	48104	SOFTWARE & SOFTWARE AGREE	6,813	47,000	7,692	-	-	-
0100-03-100-0601-	48105	MOTOR VEHICLES	29,726	45,672	83,413	-	-	-
0100-03-100-0601-	48107	INFO TECH EQUIPMENT	1,447	-	4,700	-	-	-
			5,029,599	5,382,501	5,828,296	5,931,737	6,127,483	195,747

*Police Department (Continued)*

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Police Department	Chief of Police	FT	1	1	1	0
Police Department	Police Major	FT	0	1	1	0
Police Department	Police Captain	FT	2	1	1	0
Police Department	Police Lieutenant	FT	6	6	6	0
Police Department	Police Sergeant	FT	6	6	6	0
Police Department	Police Officer	FT	41	44	44	0
Police Department	Public Safety Information Systems Specialist*	FT	0	0	0	0
Police Department	Administrative Support Specialist III	FT	1	1	1	0
Police Department	Administrative Support Specialist III (PTR)	PT	0.5	0.5	0.5	0
Police Department	Administrative Support Specialist I	FT	1	1	1	0
Police Department	Crime Analyst	FT	1	1	1	0
			<b>59.5</b>	<b>62.5</b>	<b>62.5</b>	<b>0</b>
Police Officers are categorized in 5 tiers depending upon progression through the Career Development Program: Police Officer; Police Officer First Class; Senior Police Officer; Master Police Officer; and Career Police Officer						

**FY2021 Budget Notes:** The adopted FY2021 Police Department budget is \$195,747 more than the adopted FY2020 budget. The majority of this increase is attributable to the addition of three (3) School Resource Officer positions during FY2020, which are largely grant-funded. The positions and the anticipated grant revenue are reflected in the FY2021 adopted budget. Some related supply increases are included in the adopted budget, as is an increase in contribution to the Crater Training Academy. Additionally, there was an increase in Worker's Compensation Insurance for first responders because of legislative expansions to benefits. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

Police operations include the Emergency Operations Center and Animal Services. Those budgets are shown on the following pages.

### Police Department Goals and Performance Measures



<b>Strategic Initiative – Highway Safety</b>				
Goal To reduce total number of traffic crashes on county roadways	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: 3% reduction in injury/fatal crashes	N/A	N/A	-3%	-3%
Measure 2: 3% reduction in property damage crashes	N/A	N/A	-3%	-3%

<b>Strategic Initiative – Create a safe place to live, work and raise a family</b>				
Goal To reduce Part 1 crimes that include (murder, rape, robbery, aggravated assault, burglary, larceny, vehicle theft)	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: 2.5% reduction in Part 1 crimes	N/A	N/A	-2.5%	- 2.5%
Measure 2: 2.5% Increase in narcotic arrests (Drug activity is consistently linked to Part1 crimes)	N/A	N/A	+2.5%	+2.5%

<b>Strategic Initiative – Engage the community</b>				
Goal To foster positive relationships with the people we serve	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Increase citizen contacts by 5%	N/A	N/A	+5%	+5%
Measure 2: Increase neighborhood checks by 5%	N/A	N/A	+5%	+5%

*Emergency Communications Center*

Emergency Communications Center								
Location Code		0603						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-100-0603-	41100	SALARIES & WAGES-REGULAR	471,770	593,696	538,533	742,098	752,524	10,426
0100-03-100-0603-	41200	SALARIES & WAGES-OVERTIME	34,315	34,238	73,773	40,000	45,000	5,000
0100-03-100-0603-	41300	PART-TIME SALARIES & WAGE	3,761	3,353	36,203	10,000	10,000	-
0100-03-100-0603-	41400	CAREER DEVELOPMENT	-	-	-	9,000	-	(9,000)
0100-03-100-0603-	42100	FICA	36,955	45,453	46,967	61,284	61,776	492
0100-03-100-0603-	42210	RETIREMENT	65,807	78,273	71,246	109,285	112,352	3,067
0100-03-100-0603-	42300	HOSPITAL/MEDICAL PLANS	71,557	92,059	97,021	166,183	155,959	(10,224)
0100-03-100-0603-	42400	GROUP LIFE INSURANCE	5,953	7,092	6,493	9,839	10,084	244
0100-03-100-0603-	42500	DISABILITY INSURANCE	1,049	1,291	1,264	2,161	2,339	178
0100-03-100-0603-	42700	WORKER'S COMPENSATION	517	626	732	769	831	62
0100-03-100-0603-	43101	PROFESSIONAL SERVICES	2,462	1,406	818	3,000	3,000	-
0100-03-100-0603-	43310	REPAIRS AND MAINTENANCE	18,274	-	-	-	-	-
0100-03-100-0603-	43320	MAINTENANCE SVS CONTRACTS	158,944	205,882	197,299	214,146	262,925	48,779
0100-03-100-0603-	43600	ADVERTISING	-	-	-	-	-	-
0100-03-100-0603-	45230	TELEPHONE	39,656	41,052	41,689	41,808	28,020	(13,788)
0100-03-100-0603-	45410	LEASE/RENT EQUIPMENT	6,661	6,861	7,067	7,261	9,098	1,837
0100-03-100-0603-	45540	CONVENTION & EDUCATION	1,313	1,352	2,765	3,000	2,450	(550)
0100-03-100-0603-	45810	DUES AND MEMBERSHIPS	92	152	184	1,000	1,000	-
0100-03-100-0603-	46001	OFFICE SUPPLIES	4,639	5,012	5,624	4,500	3,000	(1,500)
0100-03-100-0603-	46002	FOOD SUPPLIES	182	-	301	350	88	(263)
0100-03-100-0603-	46011	UNIFORM / APPAREL	427	-	2,139	500	1,000	500
0100-03-100-0603-	46024	DATA PROCESSING SUPPLIES	2,822	2,366	4,007	2,500	1,500	(1,000)
0100-03-100-0603-	48102	REPLACE FURN & FIXTURES	-	1,779	1,518	1,000	1,000	-
0100-03-100-0603-	48103	REPLACE COMM EQUIPMENT	-	-	150,000	-	1,500	1,500
0100-03-100-0603-	48107	INFO TECH EQUIPMENT	6,702	-	45,141	-	-	-
			933,860	1,121,943	1,330,784	1,429,684	1,465,445	35,761

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Emergency Communications Center	Manager V, Emergency Comm Center	FT	1	1	1	0
Emergency Communications Center	Communications Supervisor	FT	2	2	2	0
Emergency Communications Center	Communications Officer	FT	14	14	14	0
			17	17	17	0

**FY2021 Budget Notes:** The overall budget for the ECC increased by \$35,761 for FY2021. This increase is attributable entirely to increases in maintenance contracts for the E-911 system and mandated dual authentication system security measures. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

**Goals and Performance Measures are in development.**

*Animal Services and Adoption Center*

<b>Animal Control</b>								
Location Code 0611								
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-500-0611-	41100	SALARIES & WAGES-REGULAR	241,967	251,594	238,329	246,860	243,627	(3,233)
0100-03-500-0611-	41200	SALARIES & WAGES-OVERTIME	6,549	7,297	10,466	7,000	7,000	-
0100-03-500-0611-	41300	PART-TIME SALARIES & WAGE	36,832	55,164	68,109	36,000	60,632	24,632
0100-03-500-0611-	41400	CAREER DEVELOPMENT	-	-	-	3,000	-	(3,000)
0100-03-500-0611-	42100	FICA	21,029	23,227	23,304	22,404	23,811	1,407
0100-03-500-0611-	42210	RETIREMENT	33,987	33,957	30,954	36,355	36,373	19
0100-03-500-0611-	42300	HOSPITAL/MEDICAL PLANS	34,913	32,723	38,939	48,355	47,358	(997)
0100-03-500-0611-	42400	GROUP LIFE INSURANCE	3,075	3,072	2,787	3,273	3,265	(9)
0100-03-500-0611-	42500	DISABILITY INSURANCE	585	583	571	869	830	(38)
0100-03-500-0611-	42700	WORKER'S COMPENSATION	2,585	3,131	3,663	3,846	4,154	308
0100-03-500-0611-	43101	PROFESSIONAL SERVICES	8,971	16,895	13,315	15,450	30,000	14,550
0100-03-500-0611-	43160	ANIMAL DISPOSAL	-	-	-	-	-	-
0100-03-500-0611-	43320	MAINT SVC CONTRACT	955	955	955	955	955	-
0100-03-500-0611-	43310	REPAIRS AND MAINTENANCE	464	77	997	500	500	-
0100-03-500-0611-	43600	ADVERTISING	320	240	290	500	500	-
0100-03-500-0611-	44200	AUTOMOTIVE/MOTOR POOL	3,340	1,963	3,511	3,000	3,000	-
0100-03-500-0611-	45210	POSTAL SERVICES	-	-	7	-	-	-
0100-03-500-0611-	45230	TELEPHONE	7,912	9,534	8,820	11,340	9,420	(1,920)
0100-03-500-0611-	45305	MOTOR VEHICLE INSURANCE	1,408	1,753	1,754	1,800	1,800	-
0100-03-500-0611-	45410	LEASE/RENT EQUIPMENT	766	1,620	646	768	828	60
0100-03-500-0611-	45540	CONVENTION & EDUCATION	2,405	-	(117)	2,500	1,250	(1,250)
0100-03-500-0611-	45810	DUES & MEMBERSHIPS	15	15	15	-	-	-
0100-03-500-0611-	45820	CLAIMS AND BOUNTIES	-	-	-	-	-	-
0100-03-500-0611-	46001	OFFICE SUPPLIES	2,210	2,203	2,121	2,300	2,300	-
0100-03-500-0611-	46002	FOOD SUPPLIES	908	750	3,314	5,000	5,000	-
0100-03-500-0611-	46005	JANITORIAL SUPPLIES	4,305	3,906	6,846	8,600	8,600	-
0100-03-500-0611-	46008	VEHICLE & EQUIP. FUEL	10,472	10,897	13,355	14,115	12,115	(2,000)
0100-03-500-0611-	46009	VEHICLE & EQUIP. SUPPLIES	1,441	-	1,774	1,000	1,000	-
0100-03-500-0611-	46010	POLICE SUPPLIES	676	1,817	1,410	1,500	1,500	-
0100-03-500-0611-	46011	UNIFORM/APPAREL	766	498	1,640	1,000	1,600	600
0100-03-500-0611-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-500-0611-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
0100-03-500-0611-	48105	MOTOR VEHICLES	30,277	-	30,278	-	-	-
			459,593	463,872	508,054	478,289	507,418	29,129

**FY2021 Budget Notes:** The FY2021 budget increased chiefly due to additional needed part-time kennel attendant wages. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Animal Control	Manager I, Animal Control	FT	1	1	1	0
Animal Control	Animal Control Officer	FT	3	3	3	0
Animal Control	Coordinator, Animal Adoption Services	FT	1	1	1	0
Animal Control	Kennel Attendant - Full-Time	FT	1	1	1	0
			6	6	6	0

**Goals and Performance Measures are in development.**



Law Enforcement Grants

<b>Grants/ Law Enforcement</b>								
Location Code	0602							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-03-100-0602-	41709	HWY GRANT	25,478	5,694	17,705	-	-	-
0100-03-100-0602-	42100	FICA	324	421	-	-	-	-
0100-03-100-0602-	43894	DRUG ENFORCEMENT	-	429	251	-	-	-
0100-03-100-0602-	45540	CONVENTION/EDUCATION	513	1,141	-	-	-	-
0100-03-100-0602-	45790	FIRST RESPONDER FUNDS	242	(368)	232	-	-	-
0100-03-100-0602-	46008	VEHICLE & EQUIPMENT FUEL	-	-	-	-	-	-
0100-03-100-0602-	46010	GRANT SUPPLIES	1,623	-	-	-	-	-
0100-03-100-0602-	46013	EDUCAT.& RECREAT.SUPPLIES	2,672	511	305	-	-	-
0100-03-100-0602-	46014	OTHER OPERATING SUPPLIES	22,861	7,500	-	-	-	-
0100-03-100-0602-	46026	CHILD SAFETY SEAT PROGRAM	31	-	-	-	-	-
0100-03-100-0602-	46029	ANIMAL SHELTER-DONATION	8,586	33,417	20,423	-	-	-
0100-03-100-0602-	46076	BRICK PAVER PROJECT	325	105	200	-	-	-
0100-03-100-0602-	46077	GRANT - ASPCA	2,000	5,000	5,000	-	-	-
0100-03-100-0602-	46078	GRANT - BODY ARMOR	11,994	4,613	22,603	-	-	-
0100-03-100-0602-	46079	BISSELL GRANT	-	-	2,855	-	-	-
0100-03-100-0602-	48101	MACHINERY & EQUIPMENT	10,000	-	-	-	-	-
0100-03-100-0602-	48203	E-911 COMMUNICATIONS GRANT	-	-	-	-	-	-
0100-03-100-0602-	48109	MADDIE'S FUND	22,166	-	-	-	-	-
			108,814	58,464	69,574	-	-	-
		<b>NOTHING INCLUDED IN ADOPTED BUDGET</b>						
		BUDGETED AMOUNTS AMENDED AS RECEIVED						

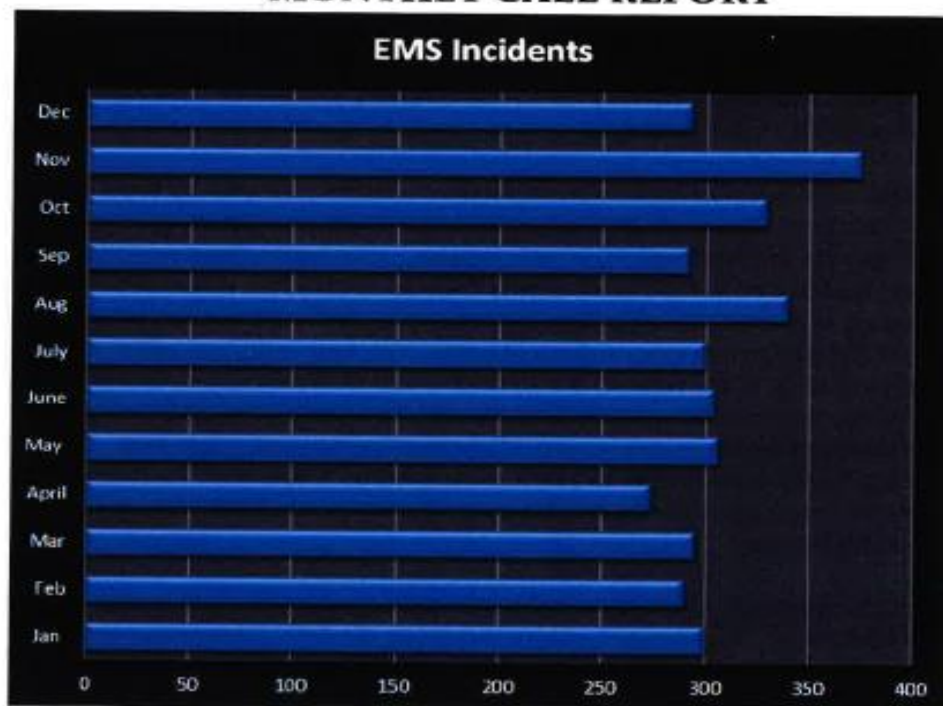
### *Fire and EMS*

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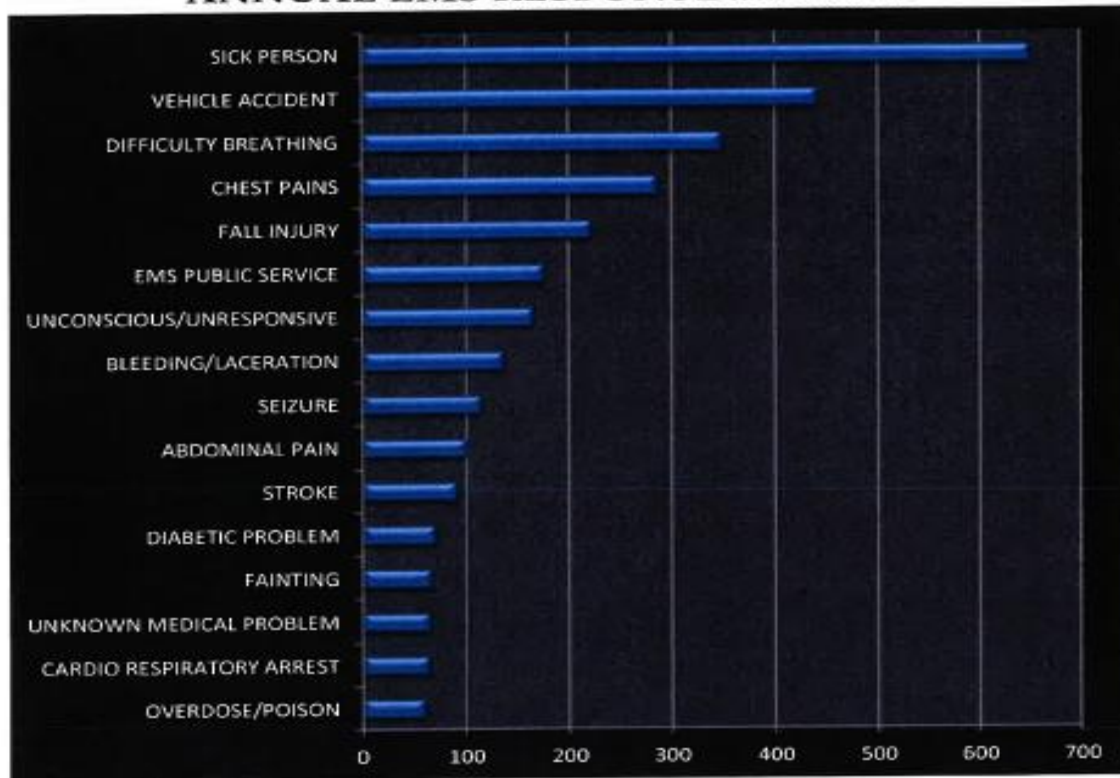
Prince George County has twenty-nine (29) full-time and forty-five (45) part-time career firefighter/medics who take pride in helping others. There are six volunteer fire companies with seven stations, one volunteer emergency crew and an administrative office with a new Jefferson Park Fire Station in the planning phase.

The coordinated Fire and EMS system has continued to improve the ability to provide essential services to the public by providing consistent leadership across the County and standardizing many aspects of Fire and EMS. Prince George Fire and EMS remains committed to assisting the volunteer fire companies with adequate personnel on fire incidents through the departments cross staffing program. The cross staffing program allows us to utilize cross trained Firefighter/Medics in any capacity within the incident command system to safely meet the needs of the incident. In 2019 Prince George Fire & EMS responded to 3698 calls for service. Response times improved by two (2) minutes for Priority 1 (critical) EMS calls 90% of the time.

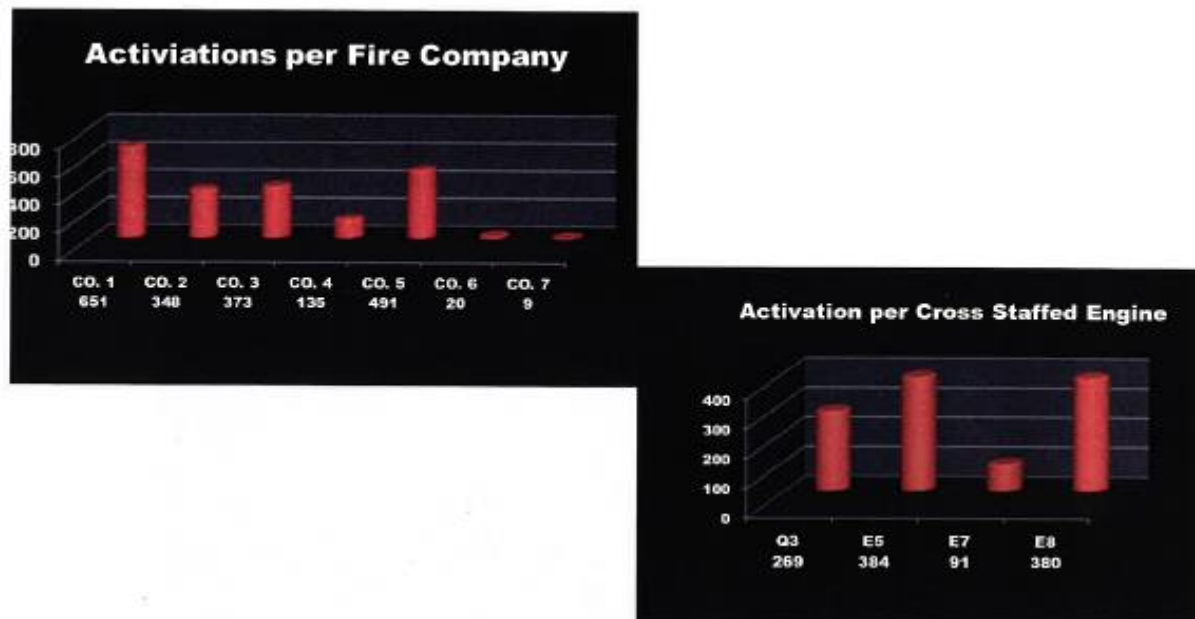
#### **ANNUAL RESPONSE PROFILE MONTHLY CALL REPORT**



### ANNUAL EMS RESPONSE PROFILE



### ANNUAL FIRE RESPONSE PROFILE



The men and women who make up the organization work hand-in-hand with each other and other agencies to make Prince George a safe place to live, learn, work and raise a family.

**FY2021 Budget Notes:** The overall budget for Fire/EMS (Department 0610) increased by over \$192,000 for FY2021. This increase is attributable mainly to increases in part-time wage and overtime compensation. These budgets were increased to more closely mirror previous actual spending. Additionally, there was an increase in Worker's Compensation Insurance for first responders because of legislative expansions to benefits. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

Approved capital funding will provide for:

- Construction of a new Fire and EMS station to replace the current Jefferson Park Fire Station [FY2020 CIP]
- Borrowed \$2,250,000 in fall of 2019 for the purchase of Fire/EMS Apparatus per County Ordinance 74-4; 5 year repayment term
- Zoll Monitor AED replacements to comply with USDA requirements [FY2021 CIP]

*Fire and EMS (Continued)*

Fire and EMS								
Location Code	0610							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0610-	41100	SALARIES & WAGES-REGULAR	954,485	991,311	1,028,172	1,426,459	1,401,677	(24,782)
0100-03-200-0610-	41200	SALARIES & WAGES-OVERTIME	171,835	216,024	315,465	140,000	194,000	54,000
0100-03-200-0610-	41300	PART-TIME SALARIES & WAGE	302,518	399,044	395,460	250,560	350,000	99,440
0100-03-200-0610-	41400	CAREER DEVELOPMENT	-	-	-	10,000	-	(10,000)
0100-03-200-0610-	42100	FICA	105,817	118,901	128,169	139,767	148,844	9,077
0100-03-200-0610-	42210	RETIREMENT	136,125	134,427	144,897	209,005	209,270	266
0100-03-200-0610-	42300	HOSPITAL/MEDICAL PLANS	127,758	139,551	161,846	259,070	267,673	8,603
0100-03-200-0610-	42400	GROUP LIFE INSURANCE	12,315	12,161	13,046	18,818	18,782	(35)
0100-03-200-0610-	42500	DISABILITY	-	-	-	-	-	-
0100-03-200-0610-	42700	WORKER'S COMPENSATION	41,772	64,160	54,337	56,407	87,319	30,912
0100-03-200-0610-	42701	LINE OF DUTY ACT	19,151	20,771	24,552	25,780	34,160	8,380
0100-03-200-0610-	42825	HEALTH & ACCIDENT INSURAN	41,229	43,377	45,500	50,744	53,013	2,269
0100-03-200-0610-	43101	PROFESSIONAL SERVICES	57,974	75,911	70,072	91,500	75,502	(15,998)
0100-03-200-0610-	43110	PAYM.MEDICAL/DENTAL/HOSP	10,924	19,156	21,465	37,500	37,500	-
0100-03-200-0610-	43310	REPAIRS AND MAINTENANCE	73	245	235	-	-	-
0100-03-200-0610-	43320	MAINTENANCE SVS CONTRACTS	69,374	66,595	70,252	80,780	90,700	9,920
0100-03-200-0610-	43500	PRINTING & BINDING	76	239	255	100	100	-
0100-03-200-0610-	43600	ADVERTISING	-	-	525	100	100	-
0100-03-200-0610-	43861	FORESTLAND PROTECTION	9,243	9,243	9,503	9,500	9,600	100
0100-03-200-0610-	43991	BANK FEES	1,233	1,180	122	-	-	-
0100-03-200-0610-	44200	AUTOMOTIVE/MOTOR POOL	29,249	42,207	48,667	45,000	50,000	5,000
0100-03-200-0610-	45210	POSTAL SERVICE	2,707	2,734	2,452	2,700	2,700	-
0100-03-200-0610-	45230	TELEPHONE	34,381	37,560	41,153	38,000	38,000	-
0100-03-200-0610-	45232	INTERNET	-	492	-	-	-	-
0100-03-200-0610-	45233	IT DATA LINES	548	-	74	9,600	9,600	-
0100-03-200-0610-	45234	CABLE SERVICES	6,523	6,902	8,567	8,200	10,000	1,800
0100-03-200-0610-	45305	MOTOR VEHICLE INSURANCE	51,603	54,690	57,541	60,418	59,853	(565)
0100-03-200-0610-	45310	EMS LIABILITY	7,230	5,618	5,619	6,000	6,000	-
0100-03-200-0610-	45410	LEASE/RENT EQUIPMENT	2,466	3,468	3,951	4,500	4,500	-
0100-03-200-0610-	45540	CONVENTION & EDUCATION	4,501	4,973	5,798	6,559	22,780	16,221
0100-03-200-0610-	45541	TRAINING	29,381	32,945	49,655	43,064	23,605	(19,460)
0100-03-200-0610-	45542	FIRE EDUCATION PROGRAMS	5,935	7,216	7,975	6,000	7,500	1,500
0100-03-200-0610-		COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-03-200-0610-	45642	"FOUR FOR LIFE"	-	-	-	-	-	-
0100-03-200-0610-	45810	DUES AND MEMBERSHIPS	1,124	1,968	1,883	1,725	1,825	100
0100-03-200-0610-	46000	STATION SUPPLIES	3,373	4,116	4,673	4,800	5,800	1,000
0100-03-200-0610-	46001	OFFICE SUPPLIES	7,880	6,637	5,325	6,000	6,000	-
0100-03-200-0610-	46002	FOOD SUPPLIES	3,877	7,270	3,913	3,000	750	(2,250)
0100-03-200-0610-	46004	MEDICAL & LABORATORY SUPP	50,924	7,820	7,678	10,000	12,000	2,000
0100-03-200-0610-	460041	FIRE EMS AMBULANCE SUPPLIES	-	33,439	17,032	33,000	33,000	-
0100-03-200-0610-	46007	REPAIRS AND MAINTENANCE SUPPLIES	5,530	9,496	3,254	5,500	5,500	-
0100-03-200-0610-	46008	VEHICLE & EQUIP. FUEL	49,406	68,543	70,568	65,000	57,078	(7,922)
0100-03-200-0610-	46009	VEHICLE & EQUIP. SUPPLIES	111,337	96,967	177,993	85,000	85,000	-
0100-03-200-0610-	46011	UNIFORM/APPAREL	83,373	58,104	48,970	75,450	82,600	7,150
0100-03-200-0610-	46012	BOOKS & SUBSCRIPTIONS	174	821	85	300	300	-
0100-03-200-0610-	46013	EDUCAT. & RECREAT.SUPPLIES	9,666	8,006	-	10,000	10,000	-
0100-03-200-0610-	46014	OTHER OPERATING SUPPLIES	3,510	1,205	1,630	3,600	3,600	-
0100-03-200-0610-	46024	DATA PROCESSING SUPPLIES	-	57	-	-	-	-
0100-03-200-0610-	46036	COMMUNICATION EQUIPMENT	11,536	5,933	6,287	9,120	9,300	180
0100-03-200-0610-	46065	CTR TEAM EXPENSES	3,697	3,918	4,160	3,800	3,800	-
0100-03-200-0610-	46066	TURNOUT GEAR	-	35,544	37,908	38,055	38,055	-
0100-03-200-0610-	46101	HAZ MAT RESPONSE TEAM	1,831	-	250	2,000	2,000	-
0100-03-200-0610-	48102	FURNITURE & FIXTURES	5,622	4,311	737	1,000	3,500	2,500
0100-03-200-0610-	48107	INFO TECH EQUIPMENT	3,291	11,964	11,013	1,640	4,240	2,600
0100-03-200-0610-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	23,249	41,563	13,285	19,000	29,000	10,000
0100-03-200-0610-	48247	RSFA GRANT	-	-	-	-	-	-
0100-03-200-0610-	48248	FIRE PROGRAM FUNDS	-	-	-	-	-	-
			2,615,824	2,918,781	3,131,964	3,414,121	3,606,126	192,005

*Fire and EMS (Continued)*

The County received two SAFER Grants in FY2018 to increase Fire/EMS staffing and improve training, recruitment and retention of personnel. These grants also provide training, equipment and supplies for Fire/EMS personnel. The percentage FEMA will reimburse for the staffing grant is decreasing and estimated SAFER grant revenue loss for FY2021 is \$185,120.

FIRE & EMS SAFER RECRUITMENT GRANT								
Location Code	0615							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0615-	41100	SAFER RECR SALARIES & WAGES	-	37,952	61,938	65,655	70,619	4,964
0100-03-200-0615-	41300	SAFER RECR PT WAGES	-	-	-	-	-	-
0100-03-200-0615-	42100	SAFER RECR FICA	-	2,835	4,624	5,023	5,402	380
0100-03-200-0615-	42210	SAFER RECR RETIREMENT	-	5,446	9,012	9,553	10,543	991
0100-03-200-0615-	42300	SAFER RECR HEALTH INSURANCE	-	4,603	8,226	8,926	9,503	578
0100-03-200-0615-	42400	SAFER RECR GROUP LIFE INSURANCE	-	493	811	860	946	86
0100-03-200-0615-	42500	SAFER RECR DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-200-0615-	45541	SAFER RECR TRAINING	-	12,818	32,644	45,000	45,000	-
0100-03-200-0615-	46011	SAFER RECR UNIFORMS	-	1,174	3,151	5,625	5,625	-
0100-03-200-0615-	46066	SAFER RECR TURNOUT GEAR	-	70,115	72,879	80,000	80,000	-
			-	135,435	193,285	220,641	227,639	6,998

FIRE & EMS SAFER HIRING GRANT								
Location Code	0616							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0616-	41100	SAFER HIRING SALARIES & WAGES	-	83,152	230,026	243,390	256,843	13,453
0100-03-200-0616-	42100	SAFER HIRING FICA	-	6,218	17,368	18,619	19,648	1,029
0100-03-200-0616-	42210	SAFER HIRING RETIREMENT	-	10,703	33,457	35,413	38,347	2,933
0100-03-200-0616-	42300	SAFER HIRING HEALTH INSURANCE	-	16,220	43,539	46,940	53,903	6,963
0100-03-200-0616-	42400	SAFER HIRING GROUP LIFE INSURANCE	-	968	3,012	3,188	3,442	253
0100-03-200-0616-	42500	SAFER HIRING DISABILITY INSURANCE	-	-	-	-	-	-
			-	117,261	327,403	347,551	372,183	24,632

**Fire/EM S Staffing:**

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Fire & EMS	Director of Fire & EMS	FT	1	1	1	0
Fire & EMS	Captain	FT	3	3	3	0
Fire & EMS	Lieutenant	FT	7	9	9	0
Fire & EMS	Fire Medic	FT	10	10	10	0
Fire & EMS	Manager II, Fire/EMS Business Management	FT	1	1	1	0
Fire & EMS	Administrative Support Specialist II	FT	1	1	1	0
			<b>23</b>	<b>25</b>	<b>25</b>	<b>0</b>

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Fire & EMS SAFER	Lieutenant	FT	3	3	3	0
Fire & EMS SAFER	Fire Medic	FT	2	2	2	0
Fire & EMS SAFER	Captain, Volunteer Fire/EMS Training	FT	1	1	1	0
			<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

**Fire/EMS Goals and Performance Measures** – Updates to Goals and Performance Measures are in development due to a leadership change. Prior year information is being included in the adopted budget document.

<b>Strategic Initiative</b> – Create a Safe Community by providing high quality services.				
Goal: To improve the delivery of services to our community.	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Measure 1: Building of a new Fire Station Merchants Hope Road (measured yes or no)	NO	YES	YES	YES
Measure 2: Improve ISO rating to 5/5Y (measured yes or no)	NO	YES	YES	YES
Measure 3: Pre-Fire Building Plans (measured # of plans)	5	4	4	4
Measure 4: Fire Extinguisher Training (measured # of trainings)	12	14	15	16
Measure 5: Response time for Fire Reaction + Travel Time (measured by time of first responding unit) Suburban Service Area/Rural Service Area	12.2 14.2	15.8 17.0	12.0 16.0	10.0 14.0
Measure 6: Response time for EMS Reaction + Travel Time (measured by time of first responding unit) Suburban Service Area/Rural Service Area	16.2 / 20.7	14.8 / 18.1	12.0 / 16.0	10.0 / 14.0
Measure 7: Total number of Fire incidents (measured by #)	1115	1347	1400	1500
Measure 8: Total number of EMS incidents (measured by #)	3517	3322	3500	3700
Measure 9: Percent of reactivations for Fire or EMS (measured in %)	30%	30%	<10%	<10%
Measure 10: Percent mutual aid was called for EMS (measured by #)	84	40	20	10

<b>Strategic Initiative</b> – Provide education and technical development to all personnel				
Goal: Enhance the knowledge, skill, and abilities of personnel to support department programs and services	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Measure 1: Provide training using a combination of online learning tools and instructor-led training to improve our operational and administrative effectiveness (measured yes or no)	YES	YES	YES	YES
Measure 2: Develop a training records system thru Target Solutions (measured yes or no)	NO	YES	YES	YES
Measure 3: Provide Leadership training (measured yes or no)	YES	YES	YES	YES
Measure 4: Basic Fire Academy (measured yes or no)	YES	YES	YES	YES
Measure 5: Basic EMS Academy (measured yes or no)	YES	YES	YES	YES



<b>Strategic Initiative – Strengthen Civic Partnerships</b>				
Goal: Establish strong community relationships that continue to improve outreach and visibility that complements and enhance the services we provide	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Measure 1: CERT to increase number of trained volunteers (measured by total participants)	34	20	20	20
Measure 2: Coordinated Youth Summer Camp Program (measured by total participants)	21	22	25	25
Measure 3: Fire Prevention Week participation for all elementary schools. (measured yes or no)	YES	YES	YES	YES
Measure 4: Use social media to inform citizens about emergency preparedness (measured yes or no)	YES	YES	YES	YES

<b>Strategic Initiative – Invest in our personnel</b>				
Goal: To foster a culture that emphasizes and enhances employee health, safety and continual self-improvement	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Measure 1: Attract, recruit, hire and retain quality people to grow our organization (measured yes or no)	YES	YES	YES	YES
Measure 2: Provide the tools for a safe working environment for our providers (measured yes or no)	YES	YES	YES	YES
Measure 3: Ensure employees are trained to meet the departments' mission (measured yes or no)	YES	YES	YES	YES
Measure 4: Provide mental health and wellness training (measured yes or no)	YES	YES	YES	YES
Measure 5: Conduct employee evaluations (measured yes or no)	YES	YES	YES	YES
Measure 6: Promote employee physical fitness and wellness (measured yes or no)	YES	YES	YES	YES

<b>Strategic Initiative – Maintain Effective Fiscal Management</b>				
Goal: To ensure we provide the best possible value for the taxpayers' dollar by continuously evaluating the Departments' use of funds and resources.	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Measure 1: Position the Department to obtain the Board of Supervisors' approval on initiatives that would provide an ongoing and stable source of funding to support the Department's needs (measured yes or no)	YES	YES	YES	YES
Measure 2: Obtain grant funding, which will support projects that enhance public and first responder safety from fire and related hazards (measured yes or no)	YES	YES	YES	YES
Measure 3: Provide education to the members of PGFEMS on the budget and the budgeting process (measured yes or no)	YES	YES	YES	YES

*Prince George Fire Department*

Fire Company #1 - Prince George								
Location Code		0604						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0604-	43101	PROFESSIONAL SERVICES	1,922	1,883	2,165	3,500	3,500	-
0100-03-200-0604-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0604-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0604-	45410	LEASE/RENT EQUIPMENT	677	286	133	400	350	(50)
0100-03-200-0604-	45541	TRAINING	4,825	636	5,275	8,500	4,250	(4,250)
0100-03-200-0604-	46000	STATION SUPPLIES	2,272	2,589	1,500	1,632	2,650	1,018
0100-03-200-0604-	46001	OFFICE SUPPLIES	1,292	1,511	323	1,000	1,000	-
0100-03-200-0604-	46002	FOOD SUPPLIES	835	1,647	3,399	2,500	775	(1,725)
0100-03-200-0604-	46007	REPAIR & MAINT SUPP	-	-	547	-	1,000	1,000
0100-03-200-0604-	46008	VEH & EQUIP. FUEL	-	-	43	-	-	-
0100-03-200-0604-	46009	VEH & EQUIP. SUPPLIES	436	1,154	142	-	500	500
0100-03-200-0604-	46011	UNIFORM/APPAREL	21,273	265	594	-	500	500
0100-03-200-0604-	46014	OTHER OPERATING SUPPLIES	-	658	2,907	3,000	3,000	-
0100-03-200-0604-	46036	COMMUNICATION EQUIPMENT	673	3,714	4,044	3,200	3,200	-
0100-03-200-0604-	46066	TURNOUT GEAR	-	13,645	12,483	16,775	17,950	1,175
0100-03-200-0604-	48102	FURNITURE & FIXTURES	1,610	1,152	-	3,580	-	(3,580)
0100-03-200-0604-	48107	INFO TECH EQUIPMENT	2,144	540	440	480	-	(480)
0100-03-200-0604-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	20,604	26,881	19,071	18,533	20,000	1,467
0100-03-200-0604-	48201	MACHINERY & EQUIPMENT	-	-	-	-	-	-
0100-03-200-0604-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0604-	48248	FIRE PROGRAM FUNDS	15,182	10,903	30,185	-	-	-
0100-03-200-0604-	48251	PG LOCAL FIRE PROGRAM FUNDS	-	-	5,818	-	-	-
			73,743	67,462	89,069	63,100	58,675	(4,425)

*Disputanta Fire Department*

Fire Company #2- Disputanta								
Location Code		0605						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0605-	43101	PROFESSIONAL SERVICES	1,700	1,683	2,641	2,300	2,300	-
0100-03-200-0605-	43320	MAINTENANCE SVC CONTRACTS	1,760	1,600	1,680	2,880	2,880	-
0100-03-200-0605-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0605-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0605-	45410	DISPUTANTA FIRE LEASE/RENT EC	-	791	1,765	1,606	720	(886)
0100-03-200-0605-	45541	TRAINING	7,266	-	2,629	8,500	4,250	(4,250)
0100-03-200-0605-	46000	STATION SUPPLIES	378	658	331	1,050	700	(350)
0100-03-200-0605-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-03-200-0605-	46002	FOOD SUPPLIES	-	-	426	500	650	150
0100-03-200-0605-	460041	CO2 AMBULANCE SUPPLIES	-	548	126	-	-	-
0100-03-200-0605-	46007	REPAIR & MAINT SUPP	-	-	87	-	-	-
0100-03-200-0605-	46009	VEH & EQUIP SUPPLIES	-	-	-	-	-	-
0100-03-200-0605-	46011	UNIFORM/APPAREL	16,535	-	292	-	-	-
0100-03-200-0605-	46014	OTHER OPERATING SUPPLIES	5	-	-	-	-	-
0100-03-200-0605-	46036	COMMUNICATION EQUIPMENT	535	2,766	2,702	1,800	1,800	-
0100-03-200-0605-	46066	TURNOUT GEAR	-	19,718	18,398	16,135	16,915	780
0100-03-200-0605-	48102	FURNITURE & FIXTURES	4,394	-	1,469	2,500	2,500	-
0100-03-200-0605-	48107	INFO TECH	1,608	1,430	1,320	-	720	720
0100-03-200-0605-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	14,861	12,496	11,840	10,600	7,000	(3,600)
0100-03-200-0605-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0605-	48248	FIRE PROGRAM FUNDS	29,275	11,033	5,895	-	-	-
0100-03-200-0605-	48251	DISPUTANTA LOCAL FIRE PROGRA	-	-	20,285	-	-	-
			78,315	52,722	71,887	47,871	40,435	(7,436)

*Carson Fire Department*

<b>Fire Company #3- Carson</b>								
Location Code		0606						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0606-	43101	PROFESSIONAL SERVICES	2,690	3,280	2,960	3,173	3,173	-
0100-03-200-0606-	45230	TELEPHONE	240	-	-	-	-	-
0100-03-200-0606-	45231	DATA LINES	-	-	-	1,920	1,920	-
0100-03-200-0606-	45410	LEASE/RENT EQUIPMENT	725	725	752	800	800	-
0100-03-200-0606-	45541	TRAINING	2,411	2,952	665	8,500	4,250	(4,250)
0100-03-200-0606-	46000	STATION SUPPLIES	852	1,810	6,340	3,100	3,100	-
0100-03-200-0606-	46001	OFFICE SUPPLIES	155	53	75	500	500	-
0100-03-200-0606-	46002	FOOD SUPPLIES	1,291	1,165	546	1,000	875	(125)
0100-03-200-0606-	46007	REPAIR & MAINTEN SUPP	-	-	39	700	700	-
0100-03-200-0606-	46009	VEHICLE EQUIP & SUPPLIES	375	-	-	1,100	1,100	-
0100-03-200-0606-	46011	UNIFORM/APPAREL	31,958	-	52	-	-	-
0100-03-200-0606-	46013	EDUCATION & REC SUPPLIES	-	-	-	-	-	-
0100-03-200-0606-	46014	OTHER OPERATING SUPPLIES	4,130	-	-	-	-	-
0100-03-200-0606-	46035	NON-CAPITAL FIRE & RESCUE EQUIPMENT	9,380	6,000	18,795	14,382	14,699	317
0100-03-200-0606-	46036	COMMUNICATION EQUIPMENT	567	1,818	3,103	3,750	3,750	-
0100-03-200-0606-	46066	TURNOUT GEAR	-	57	21,528	17,146	17,146	-
0100-03-200-0606-	48102	FURNITURE & FIXTURES	545	-	-	1,500	1,500	-
0100-03-200-0606-	48107	INFO TECH EQUIPMENT	959	960	880	-	-	-
0100-03-200-0606-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	16,100	52,002	14,476	21,505	21,505	-
0100-03-200-0606-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0606-	48248	FIRE PROGRAM FUNDS	7,178	42,061	21,399	-	-	-
0100-03-200-0606-	48251	CARSON LOCAL FIRE PROGRAM FUNDS	-	6,680	-	-	-	-
			79,556	119,564	91,611	79,076	75,018	(4,058)

*Burrowsville Fire Department*

<b>Fire Company #4- Burrowsville</b>								
Location Code		0607						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0607-	43101	PROFESSIONAL SERVICES	1,475	1,481	1,928	1,600	1,600	-
0100-03-200-0607-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0607-	45410	LEASE/RENT EQUIPMENT	-	766	1,562	1,504	700	(804)
0100-03-200-0607-	45541	TRAINING	4,726	138	-	8,500	4,250	(4,250)
0100-03-200-0607-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0607-	46000	STATION SUPPLIES	755	190	664	500	750	250
0100-03-200-0607-	46001	OFFICE SUPPLIES	735	-	38	500	500	-
0100-03-200-0607-	46002	FOOD SUPPLIES	213	302	239	1,000	475	(525)
0100-03-200-0607-	46007	REPAIRS & MAINTENANCE	-	-	-	-	500	500
0100-03-200-0607-	46009	VEHICLE & EQUIP SUPPLIES	-	-	-	-	500	500
0100-03-200-0607-	46011	UNIFORM/APPAREL	13,614	360	180	-	-	-
0100-03-200-0607-	46014	OTHER OPERATING SUPPLIES	-	-	17	-	-	-
0100-03-200-0607-	46035	REPLACE FIRE & RESCUE EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	46036	COMMUNICATIONS EQUIPMENT	3,643	32	2,315	2,550	2,550	-
0100-03-200-0607-	46066	TURNOUT GEAR	-	11,084	7,990	17,017	17,017	-
0100-03-200-0607-	48102	FURNITURE & FIXTURES	2,300	1,264	4,341	1,350	1,350	-
0100-03-200-0607-	48107	INFO TECH EQUIPMENT	959	-	-	-	-	-
0100-03-200-0607-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	15,750	9,338	1,733	-	-	-
0100-03-200-0607-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	3,400	3,400	-
0100-03-200-0607-	48248	FIRE PROGRAM FUNDS	17,002	22,952	11,496	-	-	-
0100-03-200-0607-	48251	BURROWSVILLE LOC FIRE PGM FNDS	-	-	6,680	-	-	-
			61,172	47,908	39,183	37,921	33,592	(4,329)

*Jefferson Park Fire Department*

Fire Company #5- Jefferson Park								
Location Code		0608						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	1,120	1,867	1,377	1,800	1,800	-
0100-03-200-0608-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0608-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	635	1,261	1,572	1,504	516	(988)
0100-03-200-0608-	45541	TRAINING	5,424	1,837	1,479	8,500	2,750	(5,750)
0100-03-200-0608-	46000	STATION SUPPLIES	1,952	2,485	788	1,800	3,950	2,150
0100-03-200-0608-	46001	OFFICE SUPPLIES	840	400	766	1,000	1,200	200
0100-03-200-0608-	46002	FOOD SUPPLIES	668	664	864	1,000	725	(275)
0100-03-200-0608-	46007	REPAIRS & MAINT SUPP	-	-	-	-	-	-
0100-03-200-0608-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	-	-
0100-03-200-0608-	46009	VEH EQUIPMENT SUPPLIES	-	32	246	-	-	-
0100-03-200-0608-	46011	UNIFORM/APPAREL	31,527	1,057	573	-	-	-
0100-03-200-0608-	46014	OTHER OPERATING SUPPLIES	14	303	75	585	585	-
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	8,916	142	527	850	2,250	1,400
0100-03-200-0608-	46066	TURNOUT GEAR	-	19,042	6,814	33,789	27,000	(6,789)
0100-03-200-0608-	48102	FURNITURE & FIXTURES	1,787	1,415	9,109	1,700	-	(1,700)
0100-03-200-0608-	48107	INFO TECH	714	440	440	-	480	480
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	10,687	23,746	20,442	4,658	13,000	8,342
0100-03-200-0608-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0608-	48248	FIRE PROGRAM FUNDS	10,064	48,461	16,214	-	-	-
0100-03-200-0608-	48251	JEFF PARK LOC FIRE PGM FUNDS	-	681	14,803	-	-	-
			74,348	103,832	76,088	57,186	54,256	(2,930)

*Moody Road / Route 10 Fire Department*

Fire Company #7- Route 10 / Moody Road								
Location Code		0617						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0617-	43101	PROFESSIONAL SERVICES	-	-	2,195	840	840	-
0100-03-200-0617-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0617-	45410	LEASE/RENT EQUIPMENT	-	-	254	1,604	360	(1,244)
0100-03-200-0617-	45541	TRAINING	-	-	-	8,500	4,250	(4,250)
0100-03-200-0617-	46000	STATION SUPPLIES	-	-	3,662	500	1,000	500
0100-03-200-0617-	46001	OFFICE SUPPLIES	-	-	-	1,700	1,700	-
0100-03-200-0617-	46002	FOOD SUPPLIES	-	-	283	500	250	(250)
0100-03-200-0617-	46007	REPAIRS & MAINT SUPP	-	-	-	-	-	-
0100-03-200-0617-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	-	-
0100-03-200-0617-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0617-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-200-0617-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-200-0617-	46036	COMMUNICATIONS EQUIP	-	-	1,874	-	-	-
0100-03-200-0617-	46066	TURNOUT GEAR	-	-	-	-	-	-
0100-03-200-0617-	48102	FURNITURE & FIXTURES	-	-	4,984	1,350	2,500	1,150
0100-03-200-0617-	48107	INFO TECH	-	-	-	-	-	-
0100-03-200-0617-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	-	-	2,700	2,700	-
0100-03-200-0617-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0617-	48248	FIRE PROGRAM FUNDS	-	-	134	-	-	-
			-	-	13,385	17,694	13,600	(4,094)

*Prince George Emergency Crew*

Prince George Emergency Crew								
Location Code	0609							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-200-0609-	45230	TELEPHONE	380	3,639	(1,255)	-	-	-
0100-03-200-0609-	45410	LEASE	-	-	-	1,504	500	(1,004)
0100-03-200-0609-	45541	TRAINING	2,923	1,805	-	8,500	3,450	(5,050)
0100-03-200-0609-	46000	STATION SUPPLIES	1,353	1,178	1,322	1,000	2,000	1,000
0100-03-200-0609-	46001	OFFICE SUPPLIES	1,633	1,150	445	500	1,500	1,000
0100-03-200-0609-	46002	FOOD SUPPLIES	248	-	-	500	50	(450)
0100-03-200-0609-	46004	MEDICAL & LAB SUPPLIES	-	-	5,859	-	-	-
0100-03-200-0609-	46007	REPAIRS & MAINT SUPP	21	-	-	-	-	-
0100-03-200-0609-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0609-	46011	UNIFORM/APPAREL	4,134	868	-	800	-	(800)
0100-03-200-0609-	46014	OTHER OPERATING SUPPLIES	554	-	-	-	-	-
0100-03-200-0609-	46036	COMMUNICATIONS EQUIP	-	-	1,027	800	-	(800)
0100-03-200-0609-	46066	TURNOUT GEAR	-	-	-	-	-	-
0100-03-200-0609-	48102	FURNITURE & FIXTURES	-	-	1,500	-	1,600	1,600
0100-03-200-0609-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	42	-	-	-	-	-
0100-03-200-0609-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0609-	43610	RECRUITMENT & RETENTION	-	-	-	-	1,000	1,000
			11,288	8,641	8,898	13,604	10,100	(3,504)

*Other Fire/EMS Grants*

FIRE & EMS GRANTS								
Location Code	0614							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-500-0614-	48249	RSAF ZOLL MONITOR	-	-	-	-	-	-
0100-03-200-0614-	45641	LOCAL FOUR FOR LIFE	-	35,023	5,789	-	-	-
0100-03-500-0614-	45642	"4 FOR LIFE"	6,385	52,763	4,494	-	-	-
0100-03-500-0614-	45643	HMLD SECURITY	77,639	20,510	-	-	-	-
0100-03-500-0614-	46025	DONATIONS	549	1,765	-	-	-	-
0100-03-500-0614-	46038	LEPC DONATIONS	18	555	178	-	-	-
0100-03-500-0614-	46040	JOHN RANDOLPH	-	-	-	-	-	-
0100-03-500-0614-	46045	FIRE & EMS GRANT FOUND SUPPORT	-	10,225	-	-	-	-
0100-03-500-0614-	46080	HOMETOWN HEROES DAY	2,736	15,902	8,939	-	-	-
0100-03-500-0614-	46081	PG FIRE MUSEUM FUND	-	-	-	-	-	-
0100-03-500-0614-	46082	GUNS & HOSES	100	-	2,622	-	-	-
0100-03-500-0614-	48247	RSAF GRANT	835	-	225,445	-	-	-
0100-03-500-0614-	48248	FIRE EMS FIRE PROGRAM FUNDS	5,342	7,038	-	-	-	-
0100-03-500-0614-	48250	RSAF POWER PHONE	69,452	-	-	-	-	-
			163,057	143,780	247,466	-	-	-
		<b>NO AMOUNTS INCLUDED IN ADOPTED BUDGET</b>						
		AMOUNTS BUDGETED AS AWARDED / AMENDED						

*Emergency Management*

The Fire, EMS and Emergency Management Departments strive to be the foremost in public safety and to provide quality services through the dedication of our people. Department values include honor, respect, accountability, integrity, trust, compassion and quality customer service.

Emergency Management								
Location Code		0612						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-500-0612-	41100	FULL-TIME SALARIES & WAGES	-	-	-	-	-	-
0100-03-500-0612-	41300	PART-TIME SALARIES & WAGES	47,813	46,445	48,769	49,789	49,744	(45)
0100-03-500-0612-	42100	FICA	3,667	3,455	3,599	3,809	3,805	(3)
0100-03-500-0612-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	-	-
0100-03-500-0612-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-03-500-0612-	42700	WORKER'S COMPENSATION	218	264	309	324	350	25
0100-03-500-0612-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-500-0612-	43320	MAINTENANCE SVC CONTRACTS	1,544	1,500	1,500	1,154	1,500	346
0100-03-500-0612-	45230	TELEPHONE	5,229	4,896	4,948	5,000	5,000	-
0100-03-500-0612-	45234	CABLE SERVICES	-	-	-	-	1,000	1,000
0100-03-500-0612-	45410	LEASE/RENT OF EQUIPMENT	282	303	331	200	350	150
0100-03-500-0612-	45540	CONVENTION & EDUCATION	118	835	220	300	150	(150)
0100-03-500-0612-	45541	TRAINING	-	-	277	400	200	(200)
0100-03-500-0612-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-03-500-0612-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-03-500-0612-	46002	FOOD SUPPLIES	138	-	330	-	-	-
0100-03-500-0612-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-500-0612-	46014	OTHER OPERATING SUPPLIES	1,911	1,266	7,589	12,000	12,000	-
0100-03-500-0612-	46036	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
0100-03-500-0612-	48102	FURNITURE & FIXTURES	-	-	-	-	-	-
0100-03-500-0612-	48103	EQUIPMENT REPLACEMENT	-	-	-	-	-	-
0100-03-500-0612-	48107	INFO TECHNOLOGY EQUIPMENT	25	-	-	-	-	-
			60,945	58,964	67,871	72,977	74,099	1,123

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Emergency Management	Emergency Management Deputy Coordinator	PT	0.5	0.5	0.5	0
			0.5	0.5	0.5	0

**FY2021 Budget Notes:** The adopted budget for FY2021 is essentially the same as in FY2020. An increase was incorporated to account for cable services for emergency management. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

# SOCIAL SERVICES

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Social Services</b>							
0701	Welfare Administration	1,800,869	1,922,785	2,029,734	2,274,602	2,239,504	(35,098)
0702	Public Assistance (incl. SLH)	426,029	421,033	551,205	644,485	601,403	(43,082)
0703	CSA/At Risk Youth	13,747	11,573	13,785	15,000	15,000	-
0704	CSA State	1,178,539	1,372,790	2,245,418	1,950,000	2,005,300	55,300
0706	Tax Relief for the Elderly	195,670	159,459	152,117	170,000	155,000	(15,000)
<b>Total Social Services</b>		<b>3,614,854</b>	<b>3,887,639</b>	<b>4,992,259</b>	<b>5,054,087</b>	<b>5,016,207</b>	<b>(37,880)</b>

The Social Services Department encompasses programs designed to improve the quality of life and enhance safety and wellbeing for all County residents regardless of age or economic standing.

The Department of Social Services consists of local employees who process all applications and renewals for public assistance programs funded through federal, state and local funding to benefit low-to-moderate income citizens of the county. These programs include:

- Supplemental Nutrition Assistance Program
- Temporary Assistance for Needy Families Program emergency assistance for needy families with children
- Title IV-E foster care and non-federally funded programs including state and local foster care
- Family preservation and family support services,
- VIEW/ employment services,
- Energy assistance
- Child care assistance
- Auxiliary grants
- Medicaid determination and annual re-determination

Local department staff provide the full continuum of child welfare services including:

- Immediate response to all reports of child abuse and neglect
- Prevention, family preservation, and family support
- Foster care
- Adoption

The department is responsible for the local Children Services and coordinates the Family Assessment and Planning Team.

Adult Services and Adult Protective Services are provided to adults 18 and older with disabilities and all adults over the age of 65. Intake and assessment services are provided to assist families in crisis with identifying local resources. Community outreach and education is an ongoing effort.

All service staff require certification and training annually.

**FY2021 Budget Notes:** FY2021 reflects an increase in projected spending for Comprehensive Service Act (CSA) activities, but reductions in Welfare Administration (0701), Public Assistance (0702) and Tax Relief for the Elderly (0706). The Department of Social Services receives the majority of its funding from state and federal sources. The state placed on hold additional funding for any new / expanded initiatives for FY2021 due to the financial impact of the COVID-19 pandemic. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

**Budget Issues for FY2021:**

- The implementation of Family First in January 2021 will require changes related to IV-E Foster Care congregate care placements. This may impact the ability to fund placements through title IV-E funding or shift cost to CSA.
- Funding from state sources to support the requirement to provide evidence-based and trauma-informed prevention services to children at imminent risk of entering foster care and their families has been un-allotted. The agency will utilize existing resources to meet the requirements and community need.
- The COVID-19 pandemic resulted in an increased community need for SNAP, Medicaid, and emergency assistance. The ongoing support to the citizens receiving these services will be significant.



## Welfare Administration

<b>Social Services</b>								
Location Code		0701						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-05-113-0701-	41100	SALARIES & WAGES-REGULAR	1,198,722	1,286,737	1,326,396	1,457,954	1,453,157	(4,798)
0100-05-113-0701-	41200	SALARIES & WAGES-OVERTIME	11,354	11,275	17,989	40,000	40,000	-
0100-05-113-0701-	41300	PART-TIME SALARIES & WAGE	59,165	54,394	76,367	55,113	55,113	-
0100-05-113-0701-	41301	COMP. COMMISSION MEMBERS	1,350	1,450	700	1,500	-	(1,500)
0100-05-113-0701-	41400	SS CAREER DEVELOPMENT	-	-	-	16,000	-	(16,000)
0100-05-113-0701-	42100	FICA	94,468	100,158	105,283	120,148	118,443	(1,706)
0100-05-113-0701-	42210	RETIREMENT	170,422	180,073	185,180	214,460	216,956	2,496
0100-05-113-0701-	42300	HOSPITAL/MEDICAL PLANS	141,355	153,203	180,860	240,144	241,583	1,438
0100-05-113-0701-	42400	GROUP LIFE INSURANCE	15,671	16,291	16,672	19,309	19,472	163
0100-05-113-0701-	42500	DISABILITY INSURANCE	205	637	1,104	1,767	2,702	935
0100-05-113-0701-	42700	WORKER'S COMPENSATION	3,016	3,652	4,329	4,545	4,769	223
0100-05-113-0701-	43101	PROFESSIONAL SERVICES	22,588	6,521	12,667	8,000	10,500	2,500
0100-05-113-0701-	43142	SS ADMINREUNIFICATION PSSF 86	-	-	-	-	-	-
0100-05-113-0701-	43310	REPAIRS AND MAINTENANCE	-	-	1,287	1,500	1,500	-
0100-05-113-0701-	43320	MAINTENANCE SVS CONTRACTS	78	171	780	9,283	9,800	517
0100-05-113-0701-	43500	PRINTING & BINDING	559	68	102	300	300	-
0100-05-113-0701-	43600	ADVERTISING	-	-	-	-	-	-
0100-05-113-0701-	44200	AUTOMOTIVE/MOTOR POOL	1,082	1,477	2,016	2,000	1,600	(400)
0100-05-113-0701-	45210	POSTAL SERVICE	4,597	3,357	3,703	5,300	5,000	(300)
0100-05-113-0701-	45230	TELEPHONE	9,593	9,732	16,678	10,500	13,140	2,640
0100-05-113-0701-	45234	CABLE SERVICES	156	225	222	226	226	-
0100-05-113-0701-	45305	MOTOR VEHICLE INSURANCE	1,740	2,128	1,943	2,000	2,000	-
0100-05-113-0701-	45307	PUBLIC OFFICIAL LIAB.INS	1,911	1,911	1,911	1,911	1,911	-
0100-05-113-0701-	45410	LEASE/RENT EQUIPMENT	7,714	8,920	9,794	8,500	8,500	-
0100-05-113-0701-	45508	FOSTER PARENT TRAINING 873	-	-	125	-	-	-
0100-05-113-0701-	45509	IV-E FOSTER/ADOPT/VOL TRAINING	-	167	144	-	-	-
0100-05-113-0701-	45510	MILEAGE	-	-	-	-	-	-
0100-05-113-0701-	45530	SUBSISTENCE & LODGING	-	-	-	-	-	-
0100-05-113-0701-	45540	CONVENTION & EDUCATION	3,600	3,982	4,483	3,250	2,000	(1,250)
0100-05-113-0701-	45600	COUNTY CONTRIBUTIONS	7,000	-	4,500	5,500	5,500	-
0100-05-113-0701-	45810	DUES AND MEMBERSHIPS	340	1,080	1,225	1,295	1,295	-
0100-05-113-0701-	46001	OFFICE SUPPLIES	19,143	10,999	15,318	18,500	18,500	-
0100-05-113-0701-	46002	FOOD SUPPLIES	1,206	548	1,515	750	188	(563)
0100-05-113-0701-	46008	VEHICLE & EQUIP. FUEL	2,531	3,142	2,628	3,100	2,500	(600)
0100-05-113-0701-	46009	VEHICLE & EQUIP. SUPPLIES	213	290	1,276	-	500	500
0100-05-113-0701-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0701-	48102	FURNITURE & FIXTURES	1,205	-	774	750	750	-
0100-05-113-0701-	48105	MOTOR VEHICLES	19,884	-	21,392	20,996	-	(20,996)
0100-05-113-0701-	48107	INFO TECH EQUIPMENT	-	60,197	10,373	-	1,600	1,600
			1,800,869	1,922,785	2,029,734	2,274,602	2,239,504	(35,098)

Department	Title	Status	FUNDED POSITIONS				Change
			FY 2018-19	FY 2019-20	FY 2020-21		
Social Services	Director of Social Services	FT	1	1	1	0	
Social Services	Deputy Director, Social Services	FT	1	1	1	0	
Social Services	Manager V, Social Services Administration	FT	0	0	0	0	
Social Services	Manager V, SS Case Management (Social Worker)	FT	1	1	1	0	
Social Services	Manager IV, Advanced SS Case Management (Social Worker)	FT	2	2	2	0	
Social Services	Manager III, SS Case Management (Social Worker)	FT	7	7	7	0	
Social Services	Manager III, SS Case Management (Social Worker)	PT	0.5	0.5	0.5	0	
Social Services	Benefits Program Supervisor	FT	1	1	1	0	
Social Services	Benefits Program Specialist III	FT	5	5	5	0	
Social Services	Benefits Program Specialist IV	FT	2	2	2	0	
Social Services	Office Manager	FT	1	1	1	0	
Social Services	Administrative Support Specialist II	FT	2	3	3	0	
Social Services	Administrative Support Specialist III	FT	2	2	2	0	
			25.5	26.5	26.5	0	

*Public Assistance*

<b>Public Assistance</b>								
Location Code		0702						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-05-113-0702-	42100	FICA	574	297	77	1,000	500	(500)
0100-05-113-0702-	43142	REUNIFICATION (PSSF) 866	9,750	10,694	13,516	17,728	17,728	-
0100-05-113-0702-	45704	AUXILIARY GRANTS- 804	41,393	54,748	56,747	55,000	60,000	5,000
0100-05-113-0702-	45705	AID TO DEPENDENT CHILDREN 848	-	-	-	1,000	-	(1,000)
0100-05-113-0702-	45706	ADC/FOSTER CARE 811	65,210	35,557	110,440	80,000	80,000	-
0100-05-113-0702-	45707	EMERGENCY ASSISTANCE 810	-	-	-	500	500	-
0100-05-113-0702-	45713	ADULT SERVICES 833	7,509	3,879	1,008	14,500	6,000	(8,500)
0100-05-113-0702-	45714	VIEW PURCHASED SERV. 872	5,893	2,767	14,920	37,850	48,000	10,150
0100-05-113-0702-	45716	PURCHASED SERVICE-JOBS	-	-	-	-	-	-
0100-05-113-0702-	45718	SUBSIDIZED ADOPTIONS 812	225,066	252,579	292,905	298,050	300,000	1,950
0100-05-113-0702-	45719	RESPIRE CARE - 864	655	290	160	1,875	1,875	-
0100-05-113-0702-	45720	INDEPENDENT LIVING 861	-	-	-	2,650	1,500	(1,150)
0100-05-113-0702-	45721	INDEPENDENT LIVING- POS 862	477	1,612	-	1,932	1,000	(932)
0100-05-113-0702-	45723	FAMILY PRESERVATION SSBG 829	458	1,086	2,166	2,900	2,900	-
0100-05-113-0702-	45729	FOSTERING FUTURES 814	-	-	4,263	7,500	15,000	7,500
0100-05-113-0702-	45740	CDC QUALITY INIT GRANT 890	7,425	-	-	-	-	-
0100-05-113-0702-	45725	ADULT PROTECTIVE SERVICES 895	560	3,396	2,840	6,400	6,400	-
0100-05-113-0702-	45726	CRISIS STABILIZATION	-	-	-	-	-	-
0100-05-113-0702-	45728	SPECIAL NEEDS ADOPTION 817	61,059	49,957	48,048	111,000	60,000	(51,000)
0100-05-113-0702-	45733	IV-E NP CHILD PLACING AGN	-	-	-	-	-	-
0100-05-113-0702-	45734	IV-E CHILD RESIDENTIAL	-	-	-	-	-	-
0100-05-113-0702-	45757	SS PROGRAMS - ADOPT INCENTIVE	-	-	2,149	-	-	-
0100-05-113-0702-	45787	CHILD WELFARE SA & SUPP SVCS	-	4,172	1,966	4,600	-	(4,600)
			426,029	421,033	551,205	644,485	601,403	(43,082)

*Comprehensive Services Act*

## Administration:

<b>CSA/At Risk Youth</b>								
Location Code		0703						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-05-113-0703-	41100	SALARIES & WAGES-REGULAR	9,000	7,500	9,000	9,900	9,900	-
0100-05-113-0703-	42100	FICA	-	-	-	-	330	330
0100-05-113-0703-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-05-113-0703-	42700	WORKER'S COMPENSATION	-	-	-	-	-	-
0100-05-113-0703-	43101	PROFESSIONAL SERVICES	825	575	-	-	-	-
0100-05-113-0703-	45210	POSTAL SERVICE	233	159	118	200	150	(50)
0100-05-113-0703-	45540	CONVENTION & EDUCATION	2,776	2,724	3,993	3,200	3,200	-
0100-05-113-0703-	46024	DATA PROCESSING SUPPLIES	-	-	-	300	-	(300)
0100-05-113-0703-	46001	OFFICE SUPPLIES	914	615	673	900	150	(750)
0100-05-113-0703-	46002	FOOD SUPPLIES	-	-	-	300	70	(230)
0100-05-113-0703-	48107	INFO TECH EQ	-	-	-	200	1,200	1,000
			13,747	11,573	13,785	15,000	15,000	-

## State Programs:

<b>CSA State</b>								
Location Code	0704							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-05-113-0704-	45741	THERAPEUTIC FOSTER CARE	14,146	-	159,196	54,000	59,000	5,000
0100-05-113-0704-	45742	THERAPEUTIC FOSTER CARE	95,737	125,915	378,896	137,000	291,000	154,000
0100-05-113-0704-	45743	STATE TFC PAR AGRMT NCFC	-	2,922	-		-	-
0100-05-113-0704-	45745	SPECIALIZED FOSTER CARE	-	-	-		-	-
0100-05-113-0704-	45746	FC IV-E COMM BASED	-	252	-		-	-
0100-05-113-0704-	45747	FSTR CARE MAINT ONLY	-	-	-		-	-
0100-05-113-0704-	45748	FC MAINT & OTHER	36,464	29,837	20,904	20,000	6,300	(13,700)
0100-05-113-0704-	45749	PREV COM BASED SVC	8,093	17,184	10,260	7,000	37,000	30,000
0100-05-113-0704-	45754	SPD PRIV DAY FACILITY	963,784	1,092,170	1,446,870	1,537,000	1,350,000	(187,000)
0100-05-113-0704-	45755	SPD WRAP AROUND	-	-	-	-	-	-
0100-05-113-0704-	45781	FC IV-E CONG CARE	-	-	15,200		16,000	16,000
0100-05-113-0704-	45782	FC CONG RES NON IV-E	56,130	55,822	-			-
0100-05-113-0704-	45783	CSA STATE RES CONG CARE PP	-	1,845	95,190	55,000	68,000	13,000
0100-05-113-0704-	45785	SPED CONG CARE ED SRVC	4,185	46,842	118,901	140,000	178,000	38,000
			1,178,539	1,372,790	2,245,418	1,950,000	2,005,300	55,300

NOTES: The projected increase in CSA expenditures is primarily related to foster care services.

*Tax Relief for the Elderly/Disabled*

<b>Tax Relief for Elderly/ Disabled</b>								
Location Code	0706							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-05-113-0706-	45732	TAX RELIEF ELDERLY/DISAB	195,670	159,459	152,117	170,000	155,000	(15,000)
			195,670	159,459	152,117	170,000	155,000	(15,000)

The budgeted amount for Tax Relief for Elderly/Disabled has been reduced for FY2021 to more closely mirror actual expenditures in FY19 and in FY20 (FY20 amount is \$151,637.22).

**Social Services Goals and Performance Measures**

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> Provide quality customer services to the citizens of Prince George County in a safe and time sensitive manner.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
% of Medicaid Applications Processed within 45 days	93.9%	85.9%%	100%	100%
% of SNAP Applications Processed within 45 days	100%	100%	100%	100%
% of Child Care Applications Processed within 45 days	80.0%	100%	100%	100%

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> Provide for a professional, well trained workforce specializing in Social Services to be able to respond to the needs of the citizens of Prince George County in a safe and time sensitive manner.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
% of Staff Meeting Training Requirements	100%	100%	100%	100%
Number of Staff Participating in 3 or more community outreach events annually	60%	85%	100%	100%

<b>Strategic Initiative – Practice Good Governance</b>				
<b>Goal:</b> Provide a cost effect level of services to the citizens of Prince George County that also provides adequate protection of the health and safety of employees.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
% of Child Protective Service reports responded to within the required response time (24 hours/48hours/ 5 days depending on the severity)	83.3%	100%	100%	100%
Number of foster children seen monthly face to face	100%	99.7%	100%	100%
Number of months out of the year that the agency meets the monthly face- to face contact requirement for foster care	12	11	12	12
Number of months out of the year that the agency meets the R1 response time (24 hour) for CPS.	9	12	12	12

# NON-DEPARTMENTAL

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Other</b>							
<a href="#">0901</a>	Registrar	256,655	258,820	265,828	296,818	336,254	39,436
<a href="#">0902</a>	Circuit Court	141,012	115,597	134,816	150,006	142,209	(7,797)
<a href="#">0903</a>	General District Court	46,799	44,995	53,988	47,920	47,270	(650)
<a href="#">0904</a>	Magistrate	246	373	382	475	2,540	2,065
<a href="#">0905</a>	Law Library	12,745	12,372	14,642	-	-	-
<a href="#">0906</a>	Victim Witness	90,475	95,770	89,489	116,712	116,935	223
<a href="#">0907</a>	Board and Care of Prisoners	1,530,976	1,736,002	2,391,042	2,329,585	2,511,807	182,222
<a href="#">0908</a>	Court Services	258	3,310	3,688	4,000	4,500	500
<a href="#">0909</a>	Juvenile Services VJCCCA	74,831	77,907	77,207	89,428	89,511	83
<a href="#">0910</a>	Local Health Department	222,377	222,377	211,377	222,377	222,377	-
<a href="#">0911</a>	Dist.19 MHMR Services Board	99,305	107,342	107,342	110,562	117,374	6,812
<a href="#">0912</a>	Contribution to Colleges	12,000	14,494	16,459	16,622	-	(16,622)
<a href="#">0913</a>	Regional Library	579,794	592,224	598,146	604,127	604,127	-
<a href="#">0914</a>	Soil & Water Conservation	14,250	18,000	20,000	21,000	21,000	-
<a href="#">0915</a>	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
<a href="#">0916</a>	Cooperative Extension Office	62,907	64,807	77,001	83,490	83,550	60
<a href="#">0917</a>	Other Functions	171,923	103,101	59,716	97,530	93,008	(4,522)
<a href="#">0918</a>	Farmer's Market	9,239	9,131	13,411	11,959	11,709	(250)
	<b>Total Other</b>	3,328,792	3,479,621	4,137,533	4,205,611	4,407,172	201,561
	Contingencies	-	-	-	111,027	343,999	232,972
	Transfer to Schools-Operating & Textbook	13,143,477	15,993,667	16,011,585	16,687,651	16,688,835	1,184
	Transfer to LOSAP Fund	104,500	135,000	135,000	141,000	141,000	-
	Transfer to Countywide Debt Service	6,968,597	7,198,155	7,223,095	7,160,506	7,283,294	122,788
	Transfer to Countywide Debt Reserve	-	-	-	-	1,244,686	1,244,686
	Transfer to Community Corrections	88,853	91,260	82,846	64,608	62,986	(1,622)
	Transfer to Economic Development	444,965	376,112	376,112	-	-	-
	Transfer to Capital Projects Fund	561,393	2,987,067	90,487	162,537	75,733	(86,804)
	<b>Total General Government</b>	<b>48,516,333</b>	<b>56,215,597</b>	<b>56,550,627</b>	<b>57,761,488</b>	<b>60,271,416</b>	<b>2,509,928</b>
	Total General Government, less transfer	27,204,548	29,434,336	32,631,502	33,545,186	34,774,882	1,229,696
	TRANSFERS	21,311,785	26,781,261	23,855,914	24,216,302	25,496,534	1,280,232

*Registrar*

The Registrar's Office's primary duties are to maintain the voter registration records of the County. This includes processing new voter registration applications, address changes, deaths and felony convictions. The Office also provides voter information, election statistics and precinct locations and changes to the public. During local elections the office processes candidates and maintains candidate files. The Office also works at the discretion of the Electoral Board and is instrumental in planning and conducting elections.

The three-member Electoral board is responsible for planning and conducting elections in the County. They are appointed by the Circuit Judges and two members are required to represent the political party of the Governor currently serving. The Electoral Board appoints the General Registrar and Officers of Election and handles legal matters concerning elections or precincts. The Office also oversees the operation of the Registrar's Office and delegates duties to the Registrar when necessary.

<b>Registrar</b>								
Location Code	0901							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-01-003-0901-	41100	SALARIES & WAGES-REGULAR	112,963	116,267	113,560	99,283	95,300	(3,983)
0100-01-003-0901-	41200	SALARIES & WAGES-OVERTIME	8,471	-	28	6,000	6,000	-
0100-01-003-0901-	41300	PART-TIME SALARIES & WAGE	19,288	20,840	27,189	22,000	25,000	3,000
0100-01-003-0901-	41301	COMP. COMMISSION MEMBERS	-	-	-	3,080	3,080	-
0100-01-003-0901-	41041	COMP/OFFICERS OF ELECTION	32,298	31,461	30,874	41,257	77,070	35,813
0100-01-003-0901-	42100	FICA	11,211	10,917	11,224	13,129	15,793	2,664
0100-01-003-0901-	42210	RETIREMENT	16,208	16,208	13,683	14,446	14,228	(217)
0100-01-003-0901-	42300	HOSPITAL/MEDICAL PLANS	13,809	14,639	16,980	18,429	14,503	(3,926)
0100-01-003-0901-	42400	GROUP LIFE INSURANCE	1,466	1,466	1,232	1,301	1,277	(24)
0100-01-003-0901-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-003-0901-	42700	WORKER'S COMPENSATION	129	157	184	193	203	9
0100-01-003-0901-	43101	PROFESSIONAL SERVICES	6,700	5,590	4,600	10,500	11,000	500
0100-01-003-0901-	43310	REPAIRS AND MAINTENANCE	175	-	-	3,000	3,000	-
0100-01-003-0901-	43320	MAINTENANCE SVS CONTRACTS	3,000	3,500	9,900	6,000	9,900	3,900
0100-01-003-0901-	43600	ADVERTISING	325	-	500	1,000	1,000	-
0100-01-003-0901-	45210	POSTAL SERVICE	3,909	3,896	7,460	6,000	12,000	6,000
0100-01-003-0901-	45230	TELEPHONE	2,603	2,304	2,681	2,800	2,800	-
0100-01-003-0901-	45410	LEASE/RENT EQUIPMENT	2,046	3,218	3,770	3,300	3,300	-
0100-01-003-0901-	45420	LEASE/RENT OF BUILDING	400	1,000	800	1,200	1,200	-
0100-01-003-0901-	45510	MILEAGE	2,498	2,322	2,621	3,000	3,000	-
0100-01-003-0901-	45540	CONVENTION & EDUCATION	1,854	3,916	1,628	4,000	2,000	(2,000)
0100-01-003-0901-	45810	DUES AND MEMBERSHIPS	470	380	380	500	500	-
0100-01-003-0901-	46001	OFFICE SUPPLIES	3,879	3,638	4,441	4,000	6,000	2,000
0100-01-003-0901-	46002	FOOD SUPPLIES	195	1,038	301	400	100	(300)
0100-01-003-0901-	46014	OTHER OPERATING SUPPLIES	640	543	42	2,000	2,000	-
0100-01-003-0901-	46021	BALLOTS	11,395	11,621	11,751	20,000	16,000	(4,000)
0100-01-003-0901-	46024	DATA PROCESSING SUPPLIES	418	1,499	-	5,000	5,000	-
0100-01-003-0901-	48107	INFO TECHNOLOGY EQUIPMENT	304	2,400	-	5,000	5,000	-
			256,655	258,820	265,828	296,818	336,254	39,436

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Registrar	General Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	PT	0.5	0.5	0.5	0
			<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>

*Circuit Court*

The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court handles all civil cases with claims of more than \$15,000. It shares authority with the General District Court to hear matters involving between \$4,500 and \$15,000. The Circuit Court has the authority to hear serious criminal cases called felonies.

The Circuit Court also handles family matters, including divorce. In addition, the Circuit Court hears cases appealed from the General District Court and from the Juvenile and Domestic Relations District Court.

<b>Circuit Court</b>								
Location Code		0902						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0902-	41100	SALARIES & WAGES-REGULAR	80,216	56,250	58,850	60,763	60,777	15
0100-02-010-0902-	41111	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-02-010-0902-	41302	COMP. JURORS AND WITNESSES	2,490	1,230	2,100	10,000	2,500	(7,500)
0100-02-010-0902-	42100	FICA	6,133	4,321	4,529	5,413	4,841	(573)
0100-02-010-0902-	42210	RETIREMENT	9,487	7,964	8,563	8,841	9,074	233
0100-02-010-0902-	42300	HOSPITAL/MEDICAL PLANS	3,507	-	-	5,000	5,000	-
0100-02-010-0902-	42400	GROUP LIFE INSURANCE	858	720	771	796	814	18
0100-02-010-0902-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0902-	42700	WORKER'S COMPENSATION	65	157	184	193	203	9
0100-02-010-0902-	43101	PROFESSIONAL SERVICES	219	-	206	-	-	-
0100-02-010-0902-	43320	MAINTENANCE SVS CONTRACTS	1,178	1,011	1,009	1,000	1,000	-
0100-02-010-0902-	45210	POSTAGE	-	-	-	1,000	1,000	-
0100-02-010-0902-	45230	TELEPHONE	-	-	649	600	600	-
0100-02-010-0902-	45600	COUNTY CONTRIBUTIONS	30,324	38,370	40,604	42,400	42,400	-
0100-02-010-0902-	46001	OFFICE SUPPLIES	-	61	-	500	500	-
0100-02-010-0902-	46002	FOOD SUPPLIES	47	-	-	-	-	-
0100-02-010-0902-	46030	OFFICE EXPENSE-JUDGES	5,000	5,000	5,000	7,500	7,500	-
0100-02-010-0902-	48102	FURNITURE & FIXTURES	1,488	512	12,352	6,000	6,000	-
			141,012	115,597	134,816	150,006	142,209	(7,797)

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Circuit Court - Judge	Court Administrator	FT	1	1	1	0
			1	1	1	0

The salary and benefit costs for the Court Administrator reflected above are shared between Brunswick County, Greenville County, Surry County, Sussex County, and the City of Hopewell. Prince George bills these municipalities quarterly.

*General District Court*

The General District Court handles most traffic violations. The General District Court also hears minor civil and criminal cases known as misdemeanors and conducts preliminary hearings for more serious criminal cases called felonies.

The General District Court has exclusive authority to hear civil cases with claims of \$4,500 or less and shares authority with the Circuit Courts to hear cases with claims between \$4,500 and \$15,000. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions.

<b>General District Court</b>								
Location Code	0903							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0903-	43101	PROFESSIONAL SERVICES	1,689	123	447	500	500	-
0100-02-010-0903-	43150	LEGAL SERVICES	28,695	28,862	35,031	30,000	30,000	-
0100-02-010-0903-	45210	POSTAL SERVICE	-	78	70	70	70	-
0100-02-010-0903-	45230	TELEPHONE	2,464	2,097	4,025	2,500	2,500	-
0100-02-010-0903-	45410	LEASE/RENT EQUIPMENT	9,272	9,766	8,924	10,000	10,000	-
0100-02-010-0903-	45540	CONVENTION & EDUCATION	3,041	3,028	2,857	3,000	2,500	(500)
0100-02-010-0903-	45810	DUES AND MEMBERSHIPS	-	200	200	200	200	-
0100-02-010-0903-	46001	OFFICE SUPPLIES	643	201	738	500	500	-
0100-02-010-0903-	46002	FOOD SUPPLIES	396	417	561	300	150	(150)
0100-02-010-0903-	46024	DATA PROCESSING SUPPLIES	-	-	745	500	500	-
0100-02-010-0903-	46012	BOOKS & SUBSCRIPTIONS	599	224	389	350	350	-
			46,799	44,995	53,988	47,920	47,270	(650)



*Magistrate*

The principal function of the magistrate is to provide an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies and citizens. Magistrates are not police officers nor are they in any way connected with law enforcement. Instead, magistrates are issuing officers who serve as a buffer between law enforcement and society. Most magistrates are not lawyers; however, they are specially trained to perform such duties as issuing search warrants, subpoenas, arrest warrants, summonses and setting bail.

<b>Magistrate</b>								
Location Code		0904						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0904-	45230	TELEPHONE	-	-	-	-	-	-
0100-02-010-0904-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-02-010-0904-	46001	OFFICE SUPPLIES	246	180	182	225	1,340	1,115
0100-02-010-0904-	48102	FURNITURE & FIXTURES - REPL	-	-	200	250	-	(250)
0100-02-010-0904-	48103	COMMUNICATION EQUIPMENT	-	193	-	-	1,200	1,200
			246	373	382	475	2,540	2,065

*Victim Witness*

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The Victim/Witness Assistance Program provides the following services:

- Victim's Rights information and explanation
- Assist victims in obtaining protective orders
- Assist victims in seeking and securing restitution
- Assist victims in completing and forwarding notification request forms to the Commonwealth's Attorneys' offices, to court clerks, and other appropriate agencies in order to be notified of all court proceedings in which the victims are involved
- Assist victims in the completion and forwarding of notification request forms to local jails and state correctional facilities to ensure that victims are notified of the escape, change of name, transfer, release or discharge of a prisoner
- Assist victims in the preparation of victim impact statements
- Assist victims in completing confidentiality request forms and filing them with the appropriate court
- Provide victims with names, addresses and telephone numbers of appropriate agencies that offer crisis intervention, follow-up counseling and support groups
- Provide victims with the final disposition of their cases
- Provide descriptive or guided tours of the courtroom in which the victim's case will be heard
- Accompany victims to courts, to meetings with law enforcement or prosecutors and/or other appropriate criminal justice agencies
- Provide explanations of the overall criminal justice process, as well as detailed explanations of each hearing or step in the process
- Provide victims with escort (i.e., to physically go with the victim) services related to the investigation or adjudication of a criminal case
- Provide victims with advance notification of judicial proceedings relating to their cases and inform them of any changes in court dates
- Assist victims with reservations, travel reimbursements or arranging transportation by commercial carrier or law enforcement

*Victim Witness (Continued)*

<b>Victim Witness</b>								
Location Code	0906							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-02-010-0906-	41100	SALARIES & WAGES-REGULAR	47,137	50,151	48,072	49,672	49,685	13
0100-02-010-0906-	41300	PART-TIME WAGES	16,275	11,917	15,392	19,968	19,968	-
0100-02-010-0906-	42100	FICA	4,628	4,358	4,517	5,327	5,328	1
0100-02-010-0906-	42210	RETIREMENT	6,816	6,816	6,994	7,227	7,418	191
0100-02-010-0906-	42300	HOSPITAL/MEDICAL PLANS	7,748	9,352	7,711	9,504	9,503	(0)
0100-02-010-0906-	42400	GROUP LIFE INSURANCE	617	617	630	651	666	15
0100-02-010-0906-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0906-	42700	WORKER'S COMPENSATION	50	77	87	91	95	4
0100-02-010-0906-	43101	PROFESSIONAL SERVICES	37	-	-	-	-	-
0100-02-010-0906-	43320	MAINTENANCE SERVICE CONTRACTS	360	360	500	500	500	-
0100-02-010-0906-	45210	POSTAL SERVICE	250	250	250	250	250	-
0100-02-010-0906-	45230	TELEPHONE	-	-	13	650	650	-
0100-02-010-0906-	45510	MILEAGE	217	372	283	982	982	-
0100-02-010-0906-	45540	CONVENTION & EDUCATION	1,380	602	1,236	3,077	3,077	-
0100-02-010-0906-	45810	DUES AND MEMBERSHIPS	100	100	100	250	250	-
0100-02-010-0906-	46001	OFFICE SUPPLIES	2,313	2,433	2,159	2,800	2,800	-
0100-02-010-0906-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0906-	46014	OTHER OPERATING SUPPLIES	302	220	1,402	1,400	1,400	-
0100-02-010-0906-	46042	OTHER SUPPLIES (GRANTS)	-	8,085	143	14,362	14,362	-
0100-02-010-0906-	48102	FURNITURE AND FIXTURES	873	-	-	-	-	-
0100-02-010-0906-	48107	INFO TECH EQUIPMENT	1,373	61	-	-	-	-
			90,475	95,770	89,489	116,712	116,935	223

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Victim Witness	Victim Witness Program Coordinator	FT	1	1	1	0
			1	1	1	0

**FY2021 Budget Notes:** There are no significant changes for the Victim Witness budget for FY2021. This program is primarily grant-funded.

*Law Library*

<b>Law Library</b>								
Location Code	0905							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-02-010-0905-	46012	BOOKS & SUBSCRIPTIONS	12,745	12,000	14,642	-	-	-
0100-02-010-0905-	46001	OFFICE SUPPLIES	-	372	-	-	-	-
			12,745	12,372	14,642	-	-	-
		NOTHING INCLUDED IN ADOPTED BUDGET						
		BUDGET AMENDED / ADDED AS RECEIVED						

*Board and Care of Prisoners*

The Board and Care of Prisoners budget is used to pay for the housing of prisoners at Riverside Regional Jail and Crater Detention Center. Prince George County's anticipated share and budgeted expenditures are based on budgeted contributions from participating jurisdictions in the adopted budgets for Riverside Regional Jail and the Crater Youth Care Commission. For FY2021 there are anticipated increases to both Riverside Regional Jail (\$156,904; 7.7%) and Crater Youth Care Commission (\$25,818; 8.75%). These increases are driven by increases to the per diem rates and census changes. The Riverside Regional Jail per diem is increasing from \$43 to \$46.

<b>Board and Care of Prisoners</b>								
Location Code	0907							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-300-0907-	43840	RIVERSIDE REGIONAL JAIL	1,276,701	1,496,966	1,865,121	2,031,776	2,188,680	156,904
0100-03-300-0907-	43841	RESERVE DISTRIBUTION	-	-	269,429	-	-	-
0100-03-300-0907-	45230	TELEPHONE	1,141	1,277	1,353	1,500	1,500	-
0100-03-300-0907-	46002	PRISONER TRANSPORT & MEALS	-	-	-	500	500	-
0100-03-300-0907	46008	VEHICLE & EQUIP FUEL	-	-	-	600	100	(500)
0100-03-300-0907-	47002	CRATER YOUTH CARE COMM	253,134	237,759	255,139	295,209	321,027	25,818
			1,530,976	1,736,002	2,391,042	2,329,585	2,511,807	182,222

*Juvenile Services / Court Services Unit*

In 1995, the Virginia General Assembly passed the Virginia Juvenile Community Crime Control Act (VJCCCA) to deter crime by providing immediate and effective punishment, emphasizing accountability of the juvenile offender and reducing repeat offenses. In Prince George County, these funds are used to:

1. Provide supervision of cases ordered to complete community service work by the Juvenile and Domestic Relations Court
2. Provide electronic monitoring for cases ordered by the Court as an alternative to secure detention
3. Provide individual, group or family counseling to juvenile offenders

**Court Services:**

<b>Court Services</b>								
Location Code	0908							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-300-0908-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-300-0908-	44200	AUTOMOTIVE/MOTOR POOL	34	-	190	200	500	300
0100-03-300-0908-	45230	TELEPHONE	224	3,310	3,498	3,300	3,500	200
0100-03-300-0908-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0908-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
			258	3,310	3,688	4,000	4,500	500

**VJCCCA:**

<b>VJCCCA</b>								
Location Code	0909							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-03-300-0909-00	41100	SALARIES & WAGES-REGULAR	49,361	51,562	50,381	54,055	54,105	50
0100-03-300-0909-	42100	FICA	3,609	3,645	3,450	4,135	4,139	4
0100-03-300-0909-	42210	RETIREMENT	7,013	7,013	7,192	7,865	8,078	213
0100-03-300-0909-	42300	HOSPITAL/MEDICAL PLANS	6,839	11,188	12,389	13,315	13,314	(0)
0100-03-300-0909-	42400	GROUP LIFE INSURANCE	634	634	648	708	725	17
0100-03-300-0909-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-300-0909-	42700	WORKER'S COMPENSATION	800	835	977	1,026	1,076	51
0100-03-300-0909-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-300-0909-	43170	OUTREACH DETENTION	922	915	-	800	800	-
0100-03-300-0909-	43176	INDIVIDUAL COUNSELING	-	-	-	-	-	-
0100-03-300-0909-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-03-300-0909-	45210	POSTAGE	36	38	40	-	-	-
0100-03-300-0909-	45230	TELEPHONE	4,115	1,013	949	5,849	5,849	-
0100-03-300-0909-	45305	VEHICLE INSURANCE	243	237	426	426	425	(1)
0100-03-300-0909-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0909-	45541	TRAINING	195	-	47	500	250	(250)
0100-03-300-0909-	46001	OFFICE SUPPLIES	318	340	311	450	450	-
0100-03-300-0909-	46008	VEHICLE & EQUIP. FUEL	746	485	398	300	300	-
0100-03-300-0909-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			74,831	77,907	77,207	89,428	89,511	83

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
VJCCCA	Probation Officer	FT	1	1	1	0
			1	1	1	0

Local Health Department

The mission of the local health department is to work together to promote healthy lifestyles through disease prevention, health education and environmental protection. A list of services is provided on the Virginia Department of Health website.

<http://www.vdh.virginia.gov/vdh-programs/>

Information regarding the local Prince George Health Department is available as well.

<b>Health Department</b>								
Location Code		0910						
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-05-111-0910-	45610	PAYMENT/STATE HEALTH DEPT	222,377	222,377	211,377	222,377	222,377	-
			222,377	222,377	211,377	222,377	222,377	-

District 19

District 19 Community Services Board (D19 CSB) is a multi-jurisdictional, community-based organization whose mission is to improve the quality and productivity of the lives of individual who experience or at risk of experiencing mental disabilities and/or substance abuse. The mission is accomplished through a fully-integrated continuum of services in collaboration with the localities of Colonial Heights, Dinwiddie, Emporia, Greensville, Hopewell, Petersburg, Prince George, Surry and Sussex. The 24-hour services line is (804) 862-8000 or toll-free 1-866-365-2130.

<b>Dist. 19 Comm. Svc. Board</b>								
Location Code		0911						
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-05-112-0911-	45620	MHMR SERVICES BOARD	99,305	107,342	107,342	110,562	117,374	6,812
			99,305	107,342	107,342	110,562	117,374	6,812



### Contributions to Colleges

The Contributions to Colleges function was created for FY16/17 to house contributions to local community colleges. Unfortunately, due to the anticipated financial impacts of COVID-19, contributions to Richard Bland and John Tyler Community colleges were eliminated for FY2021.

Contribution to Colleges								
Location Code	0912							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-06-206-0912-00	45694	RICHARD BLAND COLLEGE	10,000	10,000	12,000	12,000	-	(12,000)
0100-06-206-0912-00	45695	JOHN TYLER COMMUNITY COLLEGE	2,000	4,494	4,459	4,622	-	(4,622)
0100-06-206-0912-00	45696	VIRGINIA STATE UNIVERSITY	-	-	-	-	-	-
			12,000	14,494	16,459	16,622	-	(16,622)

## Regional Library

The Appomattox Regional Library System serves as an informative agency to the local governments of Hopewell, Prince George County and Dinwiddie County. All possible cooperation and service will be rendered to agencies of these governments. The Appomattox Regional library System does not discriminate on the basis of disability in the admission, access to, or employment in, its programs and activities.

All residents of the City of Hopewell, Prince George County and Dinwiddie County of all ages are granted full use of all services of the Appomattox Regional Library System. Everyone is welcome to use the services of the Appomattox Regional Library on library property.

<b>Regional Library</b>								
Location Code	0913							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0100-07-213-0913-	45600	COUNTY CONTRIBUTIONS	579,794	592,224	598,146	604,127	604,127	-
			579,794	592,224	598,146	604,127	604,127	-

*James River Soil & Water Conservation District*

The James River Soil and Water Conservation District is a political subdivision of the Commonwealth of Virginia, organized and managed by local people assigned under law with the responsibility of protecting and improving our soil and water resources. The public elects two directors from Chesterfield County and Prince George County and two positions are appointed, each serving a four-year term. The District is principally supported by financial assistance received from the Department of Conservation and Recreation with local funding support from the Counties they serve. In partnership with local, state and federal agencies, the District provides technical assistance to landowners, units of government and others to identify, discuss and solve natural resources conservation issues.

Soil & Water Conservation District								
Location Code	0914							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-08-302-0914-	45600	COUNTY CONTRIBUTIONS	14,250	18,000	20,000	21,000	21,000	-
			14,250	18,000	20,000	21,000	21,000	-

*Resource Conservation & Development Council*

South Centre Corridors Resources Conservation and Development Council (RC&D) was formed January 2002. It was created to help people protect and develop their natural, economic and social resources in an effort to improve their area's economy, environment and the quality of life. The RC&D Council helps plan and carry out activities that increase conservation of natural resources, support economic development and enhance the environment and standard of living.

RC&D								
Location Code	0915							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-08-302-0915	45600	COUNTY CONTRIBUTIONS	3,000	3,000	3,000	3,000	3,000	-
			3,000	3,000	3,000	3,000	3,000	-

*Cooperative Extension Office*

The Virginia Cooperative Extension is a joint program of Virginia Tech, Virginia State University, the U.S. Department of Agriculture, and state and local governments. The Virginia Cooperative Extension provides programs and information covering the broad areas of agriculture, families and 4-H. Follow the link through the Virginia Cooperative Extension for details.

<http://www.ext.vt.edu/>

Cooperative Extension Program								
Location Code	0916							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-08-302-0916-	41100	SALARIES & WAGES-REGULAR	50,938	56,126	57,667	64,000	64,000	-
0100-08-302-0916-	41300	PART-TIME SALARIES & WAGE	4,032	3,463	3,906	10,000	10,000	-
0100-08-302-0916-	42100	FICA	309	265	299	765	765	-
0100-08-302-0916-	42700	WORKER'S COMPENSATION	15	16	21	25	35	10
0100-08-302-0916-	45210	POSTAL SERVICE	385	412	323	700	700	-
0100-08-302-0916-	45230	TELEPHONE	2,425	2,384	2,512	3,500	3,500	-
0100-08-302-0916-	45810	DUES AND MEMBERSHIPS	310	370	370	400	450	50
0100-08-302-0916-	46001	OFFICE SUPPLIES	2,064	1,430	1,665	2,500	2,500	-
0100-08-302-0916-	46012	BOOKS & SUBSCRIPTIONS	250	250	296	350	350	-
0100-08-302-0916-	46014	OTHER OPERATING SUPPLIES	2,180	91	332	1,250	1,250	-
0100-08-302-0916-	48101	MACHINERY & EQUIPMENT REPLA	-	-	7,557	-	-	-
0100-08-302-0916-	48201	MACHINERY & EQUIPMENT ADDITI	-	-	2,051	-	-	-
			62,907	64,807	77,001	83,490	83,550	60

*Other Functions & Transfers*

The Other Functions department (0917) houses expenditures that are not department specific and transfers from the General Fund to other County Funds and the General Fund Contingency.

Other Functions								
Location Code		0917						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-09-401-0917	42100	FICA	-	(153)	-	-	-	-
0100-09-401-0917-	42600	UNEMPLOYMENT INSURANCE	7,354	17,398	25,185	20,000	20,000	-
0100-09-401-0917-	42700	WORKER'S COMPENSATION	25,552	-	-	-	-	-
0100-09-401-0917-	42904	EMPLOYEE ASSISTANCE PROGRA	5,458	1,245	-	-	-	-
0100-09-401-0917-	43101	PROFESSIONAL SERVICES			-	1,000	1,000	-
0100-09-401-0917-	43320	MAINT SERVICE CONTRACT	3,333	3,333	-	3,400	3,400	-
0100-09-401-0917-	44200	AUTOMOTIVE/MOTOR POOL	1,170	2,451	83	2,500	2,500	-
0100-09-401-0917-	45210	POSTAL SERVICES	(989)	21,420	(18,374)	-	-	-
0100-09-401-0917-	45230	TELEPHONE	5,102	4,297	6,233	5,500	5,500	-
0100-09-401-0917-	45305	MOTOR VEHICLE INSURANCE	2,329	1,613	1,564	1,700	1,700	-
0100-09-401-0917-	45307	PUBLIC OFFICIAL LIAB.INS	18,929	9,150	9,254	9,500	9,500	-
0100-09-401-0917-	45311	UMBRELLA POLICY	30,284	24,906	22,574	25,000	27,000	2,000
0100-09-401-0917-	45543	TUITION/REIMBURSEMENT	5,235	(1,081)	2,708	7,500	7,500	-
0100-09-401-0917-	45541	COUNTY-WIDE TRAINING			-	10,000	5,000	(5,000)
0100-09-401-0917-	45606	HURRICANE IRENE	-	-	-	-	-	-
0100-09-401-0917-	46008	FUEL	691	886	1,175	-	-	-
0100-09-401-0917-	46009	VEHICLE EQUIP SUPPLIES	660	-	-	250	250	-
0100-09-401-0917-	46075	WELLNESS ACTIVITIES	451	644	1,628	5,000	5,000	-
0100-09-401-0917-	48107	REPLACE INFO TECH EQUIP	46,637	-	-	-	-	-
0100-09-401-0917-	48265	PROPERTY ACQUISITION	-	-	-	-	-	-
0100-09-401-0917-	49126	TRANSFER FOR BUREN INTEREST	19,727	16,992	7,687	6,180	4,658	(1,522)
0100-09-401-0917-	49150	TRANS.TO SCHOOL (FORMULA)	13,143,477	15,993,667	16,011,585	16,687,651	16,688,835	1,184
0100-09-401-0917-	49152	TRANS TO SCHOOL TEXTBOOKS	-	-	-	-	-	-
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS	561,393	2,987,067	90,487	162,537	75,733	(86,804)
0100-09-401-0917-	49173	TRANS. TO DEBT SERVICE	6,968,597	7,198,155	7,223,095	7,160,506	7,283,294	122,788
0100-09-401-0917-	49186	TRANS. TO DEBT RESERVE					1,244,686	1,244,686
0100-09-401-0917-	49174	TRANS. TO ECON. DEV.	444,965	376,112	376,112	-	-	-
0100-09-401-0917-	49176	TRANS. TO LOSAP FUND	104,500	135,000	135,000	141,000	141,000	-
0100-09-401-0917-	49179	TRANS. TO COMM CORR	88,853	91,260	82,846	64,608	62,986	(1,622)
0100-09-401-0917-	49199	CONTINGENCIES	-	-	-	111,027	343,999	232,972
			21,483,708	26,884,516	23,978,841	24,424,859	25,933,541	1,508,682

**FY2021 Budget Notes:** Other Functions and Transfers is increasing by \$1,508,682 for FY2021. The largest increase is a \$1,244,686 transfer to debt reserves that is needed to fund anticipated debt payments for a new Walton Elementary School and other school and County capital projects. More specific information regarding capital projects can be found in the Capital Improvement section of this document and in the introduction. The General Fund contingency is \$343,999 for FY2021 and represents 0.57% of the adopted General Fund budget.

***Farmer's Market***

Prince George operates a producer-grower farmers' market. We are dedicated to building a sustainable, regional foodshed and to educating people about the benefits of sustainable agriculture. Our Farmers' Market emphasizes the direct connection between local food choices and the quality and health of our environment and daily lives. We support farmers/growers who cultivate the land using sustainable agricultural practices or raise livestock using humane and sustainable practices. By providing these farmers/growers with direct markets for their products, Prince George helps sustain the regional farm economy and helps ensure the future of farming in our area. The Rules & Procedures and Product Guidelines are used to ensure the integrity of all products sold at the Farmers Market. More information can be found on the Market website at <https://www.princegeorgecountyva.gov/farmersmarket/index.php> or by contacting Corrie Hurt, Market Manager, at 804-722-8669 or email [farmersmarket@princegeorgecountyva.gov](mailto:farmersmarket@princegeorgecountyva.gov).

<b>Farmer's Market</b>								
Location Code	0918							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0100-09-401-0918	41300	FARMER'S MARKET WAGES	-	6,000	6,000	6,000	6,000	-
0100-09-401-0918	42100	FARMER'S MARKET FICA	-	459	459	459	459	-
0100-09-401-0918	45607	FARMER'S MARKET	4,579	2,073	6,281	2,000	2,000	-
0100-09-401-0918	43600	ADVERTISING	4,084	510	635	2,500	2,500	-
0100-09-401-0918	45609	FARMER'S MARKET SNAP	300	-	-	-	-	-
0100-09-401-0918	46001	OFFICE SUPPLIES	-	-	-	500	500	-
0100-09-401-0918	46002	FOOD SUPPLIES	-	-	-	500	250	(250)
0100-09-401-0918	46042	OTHER GRANT SUPPLIES	276	89	35	-	-	-
			9,239	9,131	13,411	11,959	11,709	(250)

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those dedicated to the General Fund) that are legally restricted to expenditures for specific purposes. This chapter includes the Special Revenue Funds that are recommended to be included as part of the initial FY20/21 appropriated budget. Throughout the year, additional Special Revenue Funds will be requested for appropriation as needed.

### *FUNDS DESCRIBED IN THIS SECTION*

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COMMUNITY CORRECTIONS  
ADULT EDUCATION  
ECONOMIC DEVELOPMENT  
TOURISM  
STORMWATER  
SPECIAL WELFARE  
SCHOOL BUDGET

## COMMUNITY CORRECTIONS – RIVERSIDE CRIMINAL JUSTICE AGENCY

Riverside Criminal Justice Agency facilitates local involvement and flexibility in responding to crime and jail overcrowding in the communities of Prince George, Hopewell, and Surry. The Agency provides education, training, and treatment designed to encourage positive changes and meet the rehabilitative needs of offenders. We are committed to enhancing public safety through the utilization of evidence-based practices to reduce the rate of recidivism while promoting efficiency and economy in the delivery of correctional services. We are dedicated to improving quality of life and public safety by being professional and non-judgmental with respect to individual needs; being proactive through accountability, empathy and encouragement to support offenders; and creating awareness to empower individuals to make positive changes resulting in an alternative lifestyle to live productively and lawfully. We provide local probation supervision and pretrial services to the courts, and we achieve our goals and objectives with the support of Prince George County.

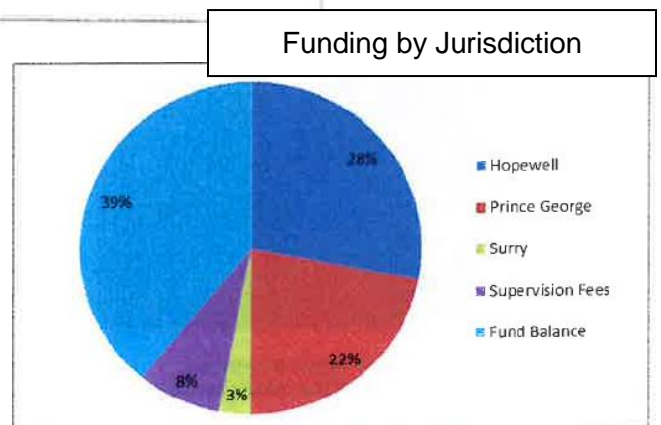
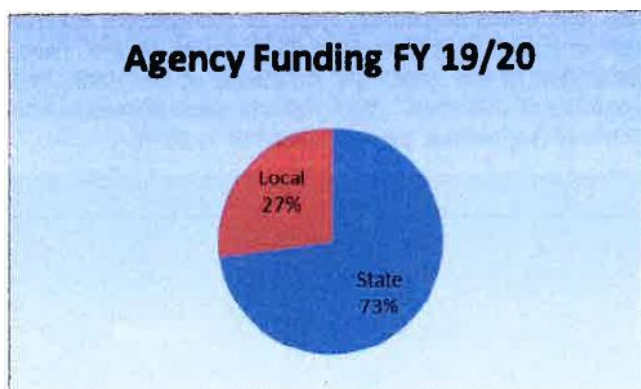
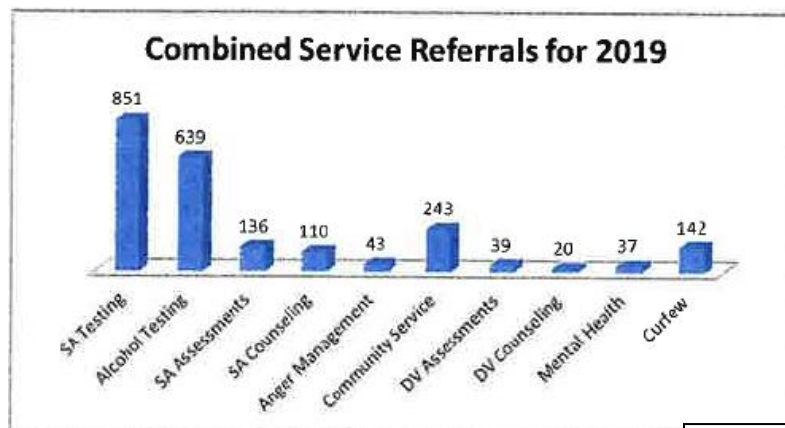
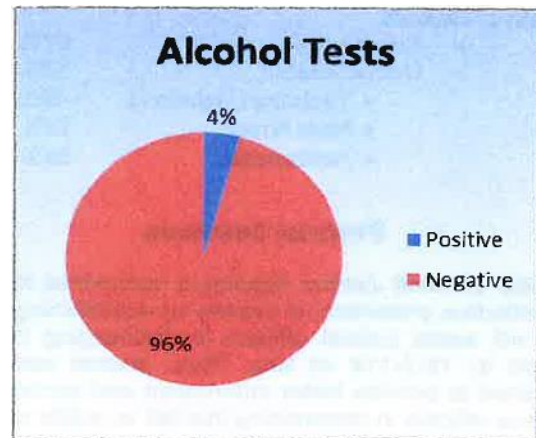
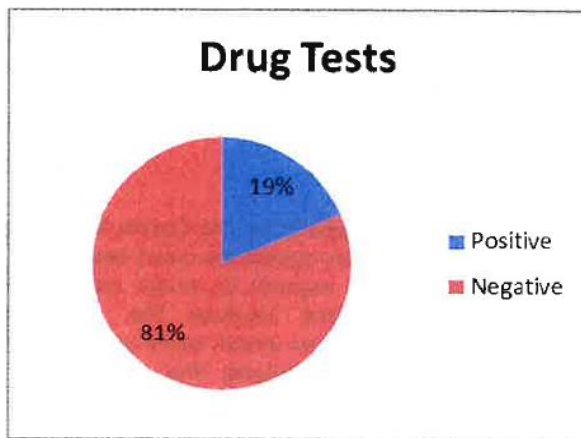
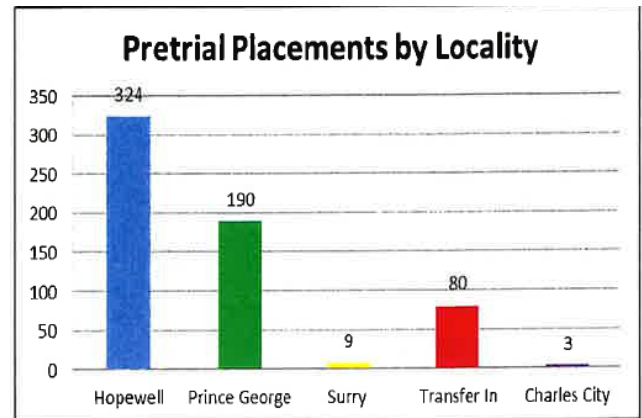
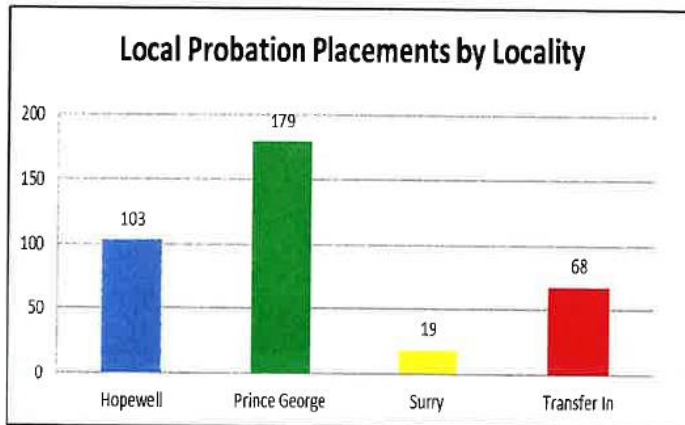
**Local Probation Supervision:** The Agency is dedicated to providing appropriate post-sentencing alternatives to Prince George, Hopewell, and Surry, in accordance with Virginia State Code 19.2-303.3, for certain offenders with the goal of reducing the incidence of repeat offenders. The program allows the participating localities to operate and utilize local community-based probation programs and services specifically designed to meet the rehabilitative needs of selected offenders while reducing the rate of jail overcrowding; it also allows for greater flexibility and involvement in responding to the problem of crime in these communities. The goal of the program is to provide more effective protection of society and to promote efficiency and economy in the delivery of correctional services. Furthermore, the program provides supervision for the performance of community service and offers offenders the opportunity to make restitution to victims of crime through financial reimbursement. This extends benefits to the community as recipients of the unpaid community service work as well as the return of offenders who have had the opportunity for rehabilitation to society.

**Pretrial Services:** Riverside Criminal Justice Agency is committed to providing more effective protection of society by establishing programs which will assist judicial officers in discharging their duties pursuant to 19.2-119 et seq. Thus, pretrial services was established to provide better information and services for use by judicial officers in determining the risk to public safety

and the assurance of appearance of persons held in custody and charged with an offense, other than an offense punishable by death, who are pending trial or hearing. The Program seeks to diminish the disparity that exists due to determining a defendant's pretrial detention status based on his/her financial situation. The goal of the program is to enhance public safety by presenting investigative information to the Court to assist in making more informed bonding decisions, and by providing appropriate supervision and services to pretrial defendants, while reducing jail overcrowding caused by the detention of pretrial defendants.



### Community Corrections Statistics



## Revenues:

FUND 217 - COMMUNITY CORRECTIONS		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0217-10-506-8113-00000-000-000-000-316302-	RCC- ELECTRONIC MONITOR	3,150	8,700	11,564	4,500	6,500	2,000
0217-10-506-8113-00000-000-000-000-316304-	SUPERVISION FEES CORR	25,287	22,071	26,786	20,000	20,000	-
0217-10-507-8114-00000-000-000-000-318903-	GIFTS AND DONATIONS	-	-	-	-	-	-
<b>CHARGES FOR SERVICES</b>		<b>28,437</b>	<b>30,771</b>	<b>38,350</b>	<b>24,500</b>	<b>26,500</b>	<b>2,000</b>
0217-10-508-8114-00000-000-000-000-319205-	RCC-LOCALITY FEES	117,876	120,972	125,217	89,221	90,638	1,417
0217-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	2,068	324	59	-	-	-
0217-10-508-8114-00000-000-000-000-319210-	DRUG COURT	10,550	15,302	18,304	13,606	20,792	7,186
<b>RECOVERED COSTS</b>		<b>130,494</b>	<b>136,598</b>	<b>143,580</b>	<b>102,827</b>	<b>111,430</b>	<b>8,603</b>
0217-20-601-8203-00000-000-000-000-326210-	COMM CORR PRETRIAL STATE	662,313	662,313	672,482	672,482	691,777	19,295
0217-20-601-8203-00000-000-000-000-326211-	COMMUNITY CORRECTIONS	-	-	-	-	-	-
0217-20-601-8203-00000-000-000-000-326212-	VA DRUG COURT GRANT	8,560	73,507	89,444	90,000	90,000	-
<b>STATE CATEGORICAL AID</b>		<b>670,873</b>	<b>735,820</b>	<b>761,925</b>	<b>762,482</b>	<b>781,777</b>	<b>19,295</b>
0217-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	100,000	100,000	-
0217-90-901-8207-00000-000-000-000-399100-	TRANSFER FR GEN FUND	88,853	91,260	82,846	64,608	62,986	(1,622)
<b>TOTAL: ALL NON-REVENUE SOURCES</b>		<b>88,853</b>	<b>91,260</b>	<b>82,846</b>	<b>164,608</b>	<b>162,986</b>	<b>(1,622)</b>
<b>TOTAL COMMUNITY CORRECTIONS</b>		<b>918,657</b>	<b>994,449</b>	<b>1,026,701</b>	<b>1,054,417</b>	<b>1,082,693</b>	<b>28,276</b>

## Expenditures:

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Community Corrections (Fund 0217):</b>							
<a href="#">2179</a>	Comm. Corr./Probation	322,859	323,926	329,516	329,516	347,831	18,315
<a href="#">2171</a>	Home Electronic Monitoring	2,077	10,447	9,771	4,500	6,500	2,000
<a href="#">2172</a>	Video Arraignment	2,080	1,181	1,330	-	-	-
<a href="#">2173</a>	Other Grants	-	-	-	-	-	-
<a href="#">2174</a>	Pretrial Program	338,400	338,387	342,966	342,966	343,946	980
<a href="#">2176</a>	Drug Court	14,823	77,808	94,085	103,606	110,792	7,186
<a href="#">2178</a>	Comm. Corrections- Local	164,711	220,293	223,642	273,829	273,624	(205)
	<b>Total Community Corrections</b>	<b>844,948</b>	<b>972,042</b>	<b>1,001,310</b>	<b>1,054,417</b>	<b>1,082,693</b>	<b>28,276</b>

Community Corrections expenditures are supported by grants from the Department of Criminal Justice Services through the State of Virginia and local funds appropriated by participating jurisdictions and local fees paid by the users of the program. Surry, Hopewell and Prince George currently participate in the program. Revenues and expenditures for FY20/21 are expected to be \$28,276 more than the FY19/20 budget. Fund balance of \$100,000 will be used in FY2021 to provide participating localities a one-time reduction in contributions. Blanket reductions were made to the General Fund budget in training, travel and fuel in response to COVID-19 revenue impacts. Additionally, no career development progression will be permitted during FY2021. Reductions were made to the food budget based on recent policy changes.

Details of the funds' expenditures and positions are on the following pages.

## Community Corrections:

Community Corrections								
Location Code		2179						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2179-	41100	SAL & WAGE	230,384	232,814	240,197	238,075	248,075	10,000
0217-03-300-2179-	41200	PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2179-	41300	OVERTIME	2,612	-	-	-	-	-
0217-03-300-2179-	42100	FICA	18,460	17,748	18,151	18,151	18,651	500
0217-03-300-2179-	42210	RETIREMENT	32,208	31,856	31,856	31,856	33,676	1,820
0217-03-300-2179-	42300	HOSPITAL/MEDICAL PLANS	27,847	30,002	30,002	30,002	34,616	4,614
0217-03-300-2179-	42400	GROUP LIFE INSURANCE	2,914	2,882	2,882	2,882	2,918	36
0217-03-300-2179-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0217-03-300-2179-	42700	WORKER'S COMPENSATION	800	800	800	800	800	-
0217-03-300-2179-	43101	PROFESSIONAL SERVICES	3,237	3,332	3,295	3,295	3,478	183
0217-03-300-2179-	45230	TELEPHONE	-	-	-	-	-	-
0217-03-300-2179-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2179-	45541	TRAINING	1,160	1,160	1,160	1,160	2,139	979
0217-03-300-2179-	46024	DATA PROCESSING SUPPLIES	3,237	3,332	1,173	3,295	3,478	183
			322,859	323,926	329,516	329,516	347,831	18,315

		FUNDED POSITIONS				
Department	Title	Status	FY 2018- 19	FY 2019- 20	FY 2020- 21	Change
Community Corrections	Director of Community Corrections	FT	1	1	1	0
Community Corrections	Manager IV, Corrections Program Management	FT	1	1	1	0
Community Corrections	Probation Officer	FT	3	3	3	0
Community Corrections	Administrative Support Specialist II	FT	1	1	1	0
			6	6	6	0

## Home Electronic Monitoring:

Home Electronic Monitoring								
Location Code		2171						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2171-	43101	PROFESSIONAL SERVICES	2,077	10,447	9,771	4,500	6,500	2,000
			2,077	10,447	9,771	4,500	6,500	2,000

## Video Arraignment:

Video Arraignment								
Location Code		2172						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2172-	43101	PROFESSIONAL SERVICES	2,080	1,181	1,330	-	-	-
0217-03-300-2172-	46014	OPERATING SUPPLIES	-	-	-	-	-	-
			2,080	1,181	1,330	-	-	-

## Pretrial:

<b>Pretrial</b>								
Location Code	2174							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2174-	41100	PRETRIAL SAL & WAGE	235,220	254,318	261,931	258,501	258,501	-
0217-03-300-2174-	41300	PRETRIAL PART-TIME SAL	17,628	-	-	-	-	-
0217-03-300-2174-	41200	PRETRIAL OVERTIME	11	-	-	-	-	-
0217-03-300-2174-	42100	PRETRIAL FICA	18,851	18,743	19,049	19,049	19,049	-
0217-03-300-2174-	42210	PRETRIAL RETIREMENT-VR	30,396	30,118	30,118	30,118	30,118	-
0217-03-300-2174-	42300	PRETRIAL HOSPITAL/MEDI	25,300	23,952	23,952	23,952	23,932	(20)
0217-03-300-2174-	42400	PRETRIAL GROUP LIFE IN	2,751	2,726	2,726	2,726	2,726	-
0217-03-300-2174-	42500	PRETRIAL DISABILITY INSURANCE	313	600	600	600	600	-
0217-03-300-2174-	42700	WORKER'S COMP	-	-	-	-	-	-
0217-03-300-2174-	43101	PRETRIAL PROF SRVC	3,385	3,385	3,430	3,430	3,440	10
0217-03-300-2174-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2174-	45541	PRETRIAL TRAINING	1,160	1,160	1,160	1,160	2,140	980
0217-03-300-2174-	46024	PRETRIAL DATA PROCESSING	3,385	3,385	-	3,430	3,440	10
			338,400	338,387	342,966	342,966	343,946	980

Department	Title	Status	FUNDED POSITIONS			
			FY 2018- 19	FY 2019- 20	FY 2020- 21	Change
Community Corrections - Pretrial	Pretrial Investigator	FT	1	1	1	0
Community Corrections - Pretrial	Pretrial Officer	FT	3	3	3	0
Community Corrections - Pretrial	Office Manager	FT	1	1	1	0
			5	5	5	0

## Drug Court:

<b>Drug Court</b>								
Location Code	2176							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2176-	41100	DRUG COURT SALARIES	-	13,414	36,969	47,926	47,986	60
0217-03-300-2176-	41200	DRUG COURT OVERTIME	8,540	14,304	14,893	20,100	17,000	(3,100)
0217-03-300-2176-	41300	DRUG COURT PART-TIME WAGES	683	11,460	-	-	-	-
0217-03-300-2176-	42100	DRUG COURT FICA	687	2,924	3,782	5,204	4,971	(233)
0217-03-300-2176-	42210	DRUG COURT RETIREMENT-VR	-	1,097	4,558	6,940	9,702	2,762
0217-03-300-2176-	42300	DRUG COURT HOSPITAL/MEDI	-	2,447	7,528	5,000	11,025	6,025
0217-03-300-2176-	42400	DRUG COURT GROUP LIFE IN	-	99	410	891	870	(21)
0217-03-300-2176-	42500	DRUG COURT DISABILITY INSURANCE	-	-	185	277	343	66
0217-03-300-2176-	42700	DRUG COURT WORKER'S COMP	-	550	550	578	585	7
0217-03-300-2176-	43101	DRUG COURT PROF SRVC	2,210	14,095	13,415	2,400	3,000	600
0217-03-300-2176-	45230	DRUG COURT TELEPHONE	-	-	-	900	720	(180)
0217-03-300-2176-	45530	DRUG COURT SUB & LODGING - LOCAL	-	-	-	-	400	400
0217-03-300-2176-	45540	DRUG COURT CONVENTION & E	-	-	-	840	440	(400)
0217-03-300-2176-	46001	DRUG COURT OFFICE SUPPLIES	175	631	521	1,500	1,500	-
0217-03-300-2176-	46002	DRUG COURT FOOD SUPPLIES	-	-	592	300	-	(300)
0217-03-300-2176-	46004	DRUG COURT DRUG SUPPLIES	-	16,415	10,533	10,000	12,000	2,000
0217-03-300-2176-	46012	DRUG COURT BOOKS & SUBSCRIPTIONS	-	182	-	500	-	(500)
0217-03-300-2176-	46014	DRUG COURT OTHER OPERATING SUP	1,611	189	150	250	250	-
0217-03-300-2176-	48102	DRUG COURT FURNITURE/FIXTURES	917	-	-	-	-	-
			14,823	77,808	94,085.28	103,606	110,792	7,186

Department	Title	Status	FUNDED POSITIONS			
			FY 2018-19	FY 2019-20	FY 2020-21	Change
Drug Court	Probation Officer*	FT	1	1	1	0
			1	1	1	0

## Local Community Corrections:

Community Corrections Local								
Location Code	2178							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0217-03-300-2178-	41100	LOCAL COMM CORR SAL & WAGE	20,873	43,761	38,077	90,817	86,614	(4,203)
0217-03-300-2178-	41200	LOCAL COMM CORR OVERTIME	-	-	-	-	-	-
0217-03-300-2178-	41300	LOCAL COMM PART-TIME SALARIES	106	-	10,460	-	-	-
0217-03-300-2178-	41400	LOCAL COMM CAREER DEVELOPMENT	-	-	-	4,000	-	(4,000)
0217-03-300-2178-	42100	LOCAL COMM CORR FICA	(1)	2,323	3,398	8,042	7,679	(363)
0217-03-300-2178-	42210	LOCAL COMM CORR RETIREMENT-VRS	5,629	2,805	12,319	23,659	24,769	1,110
0217-03-300-2178-	42300	LOCAL COMM CORR HOSPITAL/MEDIC	11,126	16,183	29,920	45,046	51,702	6,656
0217-03-300-2178-	42400	LOCAL COMM CORR GROUP LIFE INS	508	252	1,082	2,139	2,305	166
0217-03-300-2178-	42500	LOCAL COMM CORR DISABILITY INS	-	67	555	785	2,533	1,748
0217-03-300-2178-	42700	LOCAL COMM CORR WORKER'S COMPE	8,000	4,075	4,049	4,227	4,538	311
0217-03-300-2178-	43101	LOCAL COMM CORR PROF SRVC	20,108	26,046	25,480	20,500	20,500	-
0217-03-300-2178-	43320	LOCAL COMM CORR MAINTENANCE SV	149	156	164	165	169	4
0217-03-300-2178-	43500	LOCAL COMM CORR PRNTND BINDING	1,073	666	911	1,000	1,000	-
0217-03-300-2178-	43600	LOCAL COMM CORR ADVERTISING	-	-	-	385	-	(385)
0217-03-300-2178-	43831	LOCAL COMM CORR TUITION/CCJB	2,134	1,784	1,759	1,000	1,000	-
0217-03-300-2178-	44200	LOCAL COMM CORR AUTOMOTIVE/MOT	82	35	317	100	300	200
0217-03-300-2178-	45109	LOCAL COMM CORR E- RCC	9,292	10,384	10,470	10,800	10,800	-
0217-03-300-2178-	45210	LOCAL COMM CORR POSTAL SERVICE	944	900	-	1,000	1,100	100
0217-03-300-2178-	45230	LOCAL COMM CORR TELEPHONE	7,651	7,553	7,006	4,680	4,680	-
0217-03-300-2178-	45231	LOCAL COMM CORR PAGERS	-	-	-	-	-	-
0217-03-300-2178-	45305	LOCAL COMM CORR VEHICLE INSURA	870	851	852	855	950	95
0217-03-300-2178-	45410	LOCAL COMM CORR LEASE/RENT EQU	2,889	3,918	2,889	2,940	2,940	-
0217-03-300-2178-	45420	LOCAL COMM CORR LEASE/RENT OF	29,400	29,400	29,400	29,400	29,400	-
0217-03-300-2178-	45510	LOCAL COMM CORR MILEAGE	-	-	-	-	-	-
0217-03-300-2178-	45530	LOCAL COMM SUBS & LODGING	113	3,112	395	1,365	1,070	(295)
0217-03-300-2178-	45540	LOCAL COMM CORR CONVENTION & E	242	-	424	1,680	-	(1,680)
0217-03-300-2178-	46001	LOCAL COMM CORR OFFICE SUPPLIE	5,901	5,177	4,919	4,400	4,400	-
0217-03-300-2178-	46002	COMM CORRECTS FOOD SUPPLIES	416	1,034	1,557	1,000	1,000	-
0217-03-300-2178-	46004	LOCAL COMM CORR MEDICAL & LABO	14,516	21,554	18,532	12,000	12,335	335
0217-03-300-2178-	46008	LOCAL COMM CORR VEHICLE & EQUI	85	339	5,701	1,000	1,000	-
0217-03-300-2178-	46014	LOCAL COMM CORR OTHER OPERATIN	3,785	2,131	-	844	840	(4)
0217-03-300-2178-	46024	LOCAL COMM DATA PROCESSING	-	2,811	-	-	-	-
0217-03-300-2178-	48101	LOCAL COMM MACHINERY & EQUIP	-	-	-	-	-	-
0217-03-300-2178-	48105	LOCAL COMM MOTOR VEHICLES	-	25,442	-	-	-	-
0217-03-300-2178-	48102	LOCAL COMM FURNITURE/FIXTURES	18,820	7,534	13,004	-	-	-
			164,711	220,293	223,642	273,829	273,624	(205)

**Community Corrections Goals and Performance Measures**

<b>Strategic Initiative – Bolster Economic Well-Being</b>				
Goal: Divert 500 pretrial defendants from incarceration	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: increase pretrial investigations on defendants to assist in bond decisions for release from custody by an additional 5%	609	804	844	886
Measure 2: increase number of placements to pretrial supervision by an additional 5%	454	550	578	607
Measure 3: reduce local funding spent on jail bed days by an additional 10%	\$483,960	\$501,720	\$525,000	\$545,00

<b>Strategic Initiative - Bolster Economic Well-Being</b>				
Goal: Divert 300 local probation offenders from incarceration	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: increase number of placements to local probation supervision by an additional 5%	311	315	327	343
Measure 2: reduce local funding spent on jail bed days by an additional 10%	\$14,000	\$12,800	\$15,000	\$16,500
Measure 3: increase offender completion of community service hours in the community by an additional 5%	3,954	4,296	4,511	4,737
Measure 4: increase offender payment of court costs/restitution by an additional 5%	\$8,151	\$11,742	\$12,330	\$12,947
Measure 5: increase collection of offender supervision fees to offset local costs by an additional 5%	\$13,292	\$14,290	\$15,005	\$15,755

<b>Strategic Initiative – Practice Good Governance</b>				
Goal: Increase Public Safety to the Citizens of Prince George	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: increase successful completion rate of pretrial defendants by an additional 5%	80%	70%	74%	78%
Measure 2: increase successful completion rate of local probation offenders by an additional 5%	62%	66%	70%	74%
Measure 3: Increase number of Drug Court participants by an additional 5%	13	13	15	16
Measure 4: increase drug testing by an additional 5%	4,122	5,017	5,267	5,530
Measure 5: increase the placement of offenders in anger management by an additional 5%	61	74	78	82
Measure 6: increase the placement of offenders/defendants in substance abuse treatment by an additional 5%	99	126	132	139
Measure 7: increase pretrial investigations on defendants to assist in bond decisions for appropriate detainment by an additional 5%	609	804	840	882



# ADULT EDUCATION

The Adult Education Department serves the counties of Dinwiddie, Greensville, Prince George, Surry and Sussex, and the cities of Colonial Heights, Emporia, Hopewell and Petersburg.

The office provides adult education classes to adults eighteen years of age and older in each of the localities listed. GED, Pre-GED, Adult Basic Education, English as a Second Language (ESL) and customized workplace classes are also provided. Most classes are free of charge.

## Revenues:

FUND 218 - ADULT EDUCATION		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0218-10-506-8113-00000-000-000-000-316881-	SPACE-ADULT BASIC ED	31,751	31,751	31,751	31,751	31,751	-
0218-10-506-8113-00000-000-000-000-316882-	WORKPLACE	115,684	118,786	121,798	360,001	144,000	(216,001)
0218-10-506-8113-00000-000-000-000-316883-	CONTRACT FEES/ADMIN	3,950	10,452	6,765	2,124	223,000	220,876
<b>CHARGES FOR SERVICES</b>		<b>151,385</b>	<b>160,989</b>	<b>160,314</b>	<b>393,876</b>	<b>398,751</b>	<b>4,875</b>
0218-20-601-8203-00000-000-000-000-324090-	REGIONAL COORDINATOR	103,408	89,679	89,679	89,679	89,679	-
0218-20-601-8203-00000-000-000-000-324091-	REGIONAL SPECIALIST	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324092-	REG GENERAL ADULT EDUCAT	33,941	37,135	37,139	37,152	37,151	(1)
0218-20-601-8203-00000-000-000-000-324093-	RACE TO GED	67,156	75,170	75,171	75,176	75,176	-
0218-20-601-8203-00000-000-000-000-324094-	RLCC LEAD AGENT	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324095 -	PLUGGED IN VA GRANT (PIVA)	-	-	49,960	50,000	50,000	-
0218-30-601-0000-00000-000-000-000-333801-	SPACE- ADULT BASIC ED-FED	268,616	287,908	294,833	333,304	345,289	11,985
<b>OTHER CATEGORICAL AID</b>		<b>473,122</b>	<b>489,892</b>	<b>546,782</b>	<b>585,311</b>	<b>597,295</b>	<b>11,984</b>
<b>TOTAL ADULT EDUCATION</b>		<b>624,507</b>	<b>650,881</b>	<b>707,096</b>	<b>979,187</b>	<b>996,046</b>	<b>16,860</b>

## Expenditures:

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Adult Education (Fund 0218):</b>							
<a href="#">2180</a>	General Adult Education	113,037	102,638	117,397	319,200	164,046	(155,154)
<a href="#">2182</a>	General Adult Education	33,910	37,135	37,139	37,169	51,000	13,831
<a href="#">2183</a>	Space-Adult Education	300,527	320,583	322,672	369,850	468,900	99,050
<a href="#">2184</a>	RACE to GED	67,188	75,170	62,465	88,835	96,200	7,365
<a href="#">2185</a>	Workplace	102,697	108,023	112,262	114,133	165,000	50,867
<a href="#">2187</a>	Plugged in Virginia Grant (PIVA)	-	-	46,059	50,000	50,900	900
	<b>Total Adult Education</b>	<b>617,359</b>	<b>643,549</b>	<b>697,994</b>	<b>979,187</b>	<b>996,046</b>	<b>16,860</b>

The Adult Education program is grant funded from the State of Virginia's Adult Education program and from the Federal Government's Adult Education program. Prince George County Schools is the fiscal agent for the Adult Education program. The budget for the new fiscal year will be set in late September. Each year, the locality adopts the budget as-is and amends the budget once the final notice is received. During FY2019, Adult Education received a new Plugged in Virginia Grant (PIVA). Those funds have since been included in the FY2020 and FY2021 adopted budgets.

## Regional Program Manager (2180):

<b>Reg/Program Manager</b>								
Location Code		2180						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0218-06-201-2180-	41102	REG PROG MGR COORDINATOR	77,400	72,500	83,158	74,000	100,000	26,000
0218-06-201-2180-	41103	REG PROG MGR CLERICAL	-	-	-	-	-	-
0218-06-201-2180-	42100	REG PROG MGR FICA	5,922	5,447	6,127	6,000	12,000	6,000
0218-06-201-2180-	42210	REG PROG MGR RETIREMENT-VRS	11,578	7,000	13,039	7,000	20,000	13,000
0218-06-201-2180-	42300	REG PROG MGR HOSPITAL/MEDIC	6,063	3,875	7,210	3,800	12,000	8,200
0218-06-201-2180-	42400	REG PROG MGR GROUP LIFE INSU	1,018	525	1,089	600	4,000	3,400
0218-06-201-2180-	42700	REG PROG MGR WORKER'S COMF	-	-	-	-	-	-
0218-06-201-2180-	42750	REG PROG MGR RETIREE HEALTH	877	287	998	300	2,000	1,700
0218-06-201-2180-	43311	REG PROG MGR CONTRACT FEES	9,586	13,005	5,775	227,500	14,046	(213,454)
0218-06-201-2180-	45420	REG PROG MGR LEASE/RENT	-	-	-	-	-	-
0218-06-201-2180-	45551	REG PROG MGR TRAVEL	593	-	-	-	-	-
			113,037	102,638	117,397	319,200	164,046	(155,154)

## General Adult Education (2182):

<b>Reg/Gen Adult</b>								
Location Code		2182						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0218-06-201-2182	41300	GEN ADULT ED PART-TIME SALARI	31,500	34,497	34,506	34,520	45,000	10,480
0218-06-201-2182	42100	GEN ADULT ED FICA	2,410	2,639	2,633	2,649	5,000	2,351
0218-06-201-2182	42700	GEN ADULT ED WORKER'S COMPE	-	-	-	-	1,000	1,000
0218-06-201-2182	45230	TELEPHONE	-	-	-	-	-	-
			33,910	37,135	37,139	37,169	51,000	13,831

## SPACE – Adult Education (2183):

<b>Space Adult Ed</b>								
Location Code		2183						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0218-06-201-2183-	41100	SPACE AD ED SAL & WAGE	21,627	22,167	26,224	26,000	48,000	22,000
0218-06-201-2183-	41102	COORDINATOR	-	-	-	-	-	-
0218-06-201-2183-	41103	CLERICAL	40,741	41,759	43,493	45,000	53,000	8,000
0218-06-201-2183-	41300	SPACE AD ED PART-TIME SALARIE	146,506	138,029	138,273	176,000	200,000	24,000
0218-06-201-2183-	42100	SPACE AD EDFICA	15,663	15,829	15,805	18,000	24,000	6,000
0218-06-201-2183-	42210	SPACE RETIREMENT	9,089	13,504	6,820	14,000	15,000	1,000
0218-06-201-2183-	42220	SPACE RETIREMENT HYBRID	-	2,261	4,112	-	8,000	8,000
0218-06-201-2183-	42300	SPACE HOSPITAL/MEDICAL PLANS	6,063	8,238	7,210	13,000	12,000	(1,000)
0218-06-201-2183-	42400	GROUP LIFE INSURANCE	801	1,373	913	1,800	2,500	700
0218-06-201-2183-	42500	DISABILITY INSURANCE	58	60	71	150	300	150
0218-06-201-2183-	42600	SPACE AD ED UNEMPLOYMENT	-	878	13	-	3,000	3,000
0218-06-201-2183-	42700	SPACE AD WORKER'S COMPENSA	-	-	-	-	2,000	2,000
0218-06-201-2183-	42750	SPACE RETIREE HCC	692	1,495	837	1,800	3,000	1,200
0218-06-201-2183-	43071	DIRECT COST - REGION	10,100	10,100	10,100	10,100	10,100	-
0218-06-201-2183-	43120	ACCOUNT & AUDIT SERVICES	-	-	-	-	-	-
0218-06-201-2183-	45230	SPACE AD ED TELEPHONE	4,115	4,257	5,434	6,000	7,000	1,000
0218-06-201-2183-	45420	LEASE/RENT OF BUILDING	22,750	26,174	21,338	29,000	33,000	4,000
0218-06-201-2183-	45551	TRAVEL - REGIONAL	2,963	3,178	4,468	5,000	7,000	2,000
0218-06-201-2183-	46051	SUPPLIES	19,358	31,281	37,563	24,000	41,000	17,000
			300,527	320,583	322,672	369,850	468,900	99,050



## RACE to GED (2184):

<b>RACE to GED</b>								
Location Code	2184							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0218-06-201-2184-	41100	RACE SAL & WAGE	12,392	19,538	8,741	26,000	20,000	(6,000)
0218-06-201-2184-	41300	RACE TO GED PART-TIME SALARIE	39,532	40,924	38,848	44,000	50,000	6,000
0218-06-201-2184-	42100	RACE TO GED FICA	3,970	3,976	3,638	4,800	6,000	1,200
0218-06-201-2184-	42210	RACE RETIREMENT-VRS	1,585	879	-	1,200	3,000	1,800
0218-06-201-2184-	42220	RACE RETIREMENT-VRS HYBRID	-	1,809	1,371	2,200	2,000	(200)
0218-06-201-2184-	42300	RACE RETIREMENT-HEALTH INS	-	-	-	200	1,000	800
0218-06-201-2184-	42400	RACE AD ED GROUP LIFE INS	142	145	115	200	1,000	800
0218-06-201-2184-	42500	RACE AD ED DISABILITY INS	29	30	24	35	1,200	1,165
0218-06-201-2184-	42700	RACE AD ED WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2184-	42750	RETIREE HEALTH CARE CREDIT	120	136	105	200	1,000	800
0218-06-201-2184-	45551	RACE TRAVEL-REGIONAL	600	700	1,355	1,500	2,000	500
0218-06-201-2184-	46014	RACE TO GED OTHER OPERATING	8,818	7,034	8,270	8,500	9,000	500
			67,188	75,170	62,465	88,835	96,200	7,365

## Workplace (2185):

<b>Workplace</b>								
Location Code	2185							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0218-06-201-2185-	41300	WORKPLACE PART-TIME SALARIE	95,399	100,346	104,285	105,000	145,000	40,000
0218-06-201-2185-	42100	WORKPLACE FICA	7,298	7,677	7,978	8,033	14,000	5,967
0218-06-201-2185-	42700	WORKPLACE WORKER'S COMPEN	-	-	-	100	2,000	1,900
0218-06-201-2185-	46001	WORKPLACE OFFICE SUPPLIES	-	-	-	1,000	4,000	3,000
			102,697	108,023	112,262	114,133	165,000	50,867

## Plugged in Virginia (PIVA) (2187):

<b>PLUGGED IN VIRGINIA (PIVA)</b>								
Location Code	2187							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Expended</b>	<b>FY18-19 Expended</b>	<b>FY19-20 Adopted Budget</b>	<b>FY20-21 Adopted</b>	<b>Increase / (Decrease)</b>
0218-06-201-2186-	41100	SALARIES AND WAGES	-	-	-	3,624	4,000	376
0218-06-201-2186-	41300	PART-TIME WAGES	-	-	28,870	41,731	41,000	(731)
0218-06-201-2186-	42100	PIVA FICA	-	-	2,209	3,469	3,500	31
0218-06-201-2186-	45551	PIVA TRAVEL	-	-	-	-	1,400	1,400
0218-06-201-2186-	46001	PIVA OFFICE SUPPLIES	-	-	14,981	1,176	1,000	(176)
			-	-	46,059	50,000	50,900	900

# ECONOMIC DEVELOPMENT

Recognized for its progressive, pro-business climate and customer-focused service, Prince George competes internationally to attract first class business and industry while nurturing small business development. Encouraging existing industry expansion and supporting the developing tourism industry are key components of the Prince George business development plan.

The Mission for Economic Development is to create wealth for the County, for citizens and for business. To that end, the Prince George Economic Development office focuses on business attraction and recruitment and business retention and expansion.

The Economic Development Fund is fully supported by Meals Tax Revenue. A transfer from the General Fund is made for Machinery & Tools Tax rebates as needed. A portion of Machinery & Tools Tax collections that come into the General Fund are transferred to and disbursed from the Economic Development Fund for this purpose. For FY2021, there was no General Fund transfer needed for anticipated Machinery & Tools Tax rebates. Meals Tax Revenue is expected to fully support these rebates.

The COVID-19 pandemic created a significant impact on local restaurants and meals tax collections. Until the pandemic, FY2020 Meals Tax revenues were expected to exceed our budget expectations by approximately \$168,754. Expected final FY2020 Meals Tax collections are now \$1,159,614, \$334,140 less than originally anticipated. FY2020 meals tax collections are still expected to reach budgeted levels. FY2021 Meal Tax revenues estimated for the adopted FY20/21 budget are \$1,040,000; this is \$260,000 less than the \$1,300,000 expected when the budget was proposed on February 25, 2020. The FY2021 Economic Development budget is \$85,000 less than the adopted FY2020 budget.

## Revenues:

FUND 215 - ECONOMIC DEVELOPMENT		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0215-10-502-8108-00000-000-000-312111- OTHER LOCAL TAXES	MEALS TAX	1,003,094	1,030,363	1,216,561	1,125,000	1,040,000	(85,000)
		1,003,094	1,030,363	1,216,561	1,125,000	1,040,000	(85,000)
0215-20-601-8203-00000-000-000-000-326050- STATE CATEGORICAL AID	GOVERNORS OPPORTUNITY FD	0	0	-	0	-	-
		-	-	-	-	-	-
0215-90-901-8207-00000-000-000-000-399999- FUND BALANCE AND TRANSFERS	FUND BALANCE	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	444,965	376,112	376,112	-	-	-
		444,965	376,112	376,112	-	-	-
TOTAL ECONOMIC DEVELOPMENT		1,448,059	1,406,475	1,592,673	1,125,000	1,040,000	(85,000)

## Expenditures:

Economic Development								
Location Code		2151						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0215-08-301-2151-	41100	ECON DEV SAL & WAGE	187,411	209,557	226,428	234,157	235,606	1,449
0215-08-301-2151-	41300	ECON DEV PART-TIME WAGES	-	-	10,064	-	1,000	1,000
0215-08-301-2151-	41301	ECON DEV COMPENSATION IDA MEMBERS	-	-	-	1,400	-	(1,400)
0215-08-301-2151-	41400	ECON DEV CAREER DEVELOPMENT	-	-	-	-	-	-
0215-08-301-2151-	42100	ECON DEV FICA	13,200	14,872	16,920	18,020	18,100	80
0215-08-301-2151-	42210	ECON DEV RETIREMENT-VRS	26,087	29,132	32,464	34,070	35,176	1,106
0215-08-301-2151-	42300	ECON DEV HOSPITAL/MEDICAL PLAN	21,112	23,239	27,402	29,562	29,562	(0)
0215-08-301-2151-	42400	ECON DEV GROUP LIFE INSURANCE	2,360	2,635	2,923	3,067	3,157	90
0215-08-301-2151-	42500	ECON DEV DISABILITY INSURANCE	155	-	-	-	-	-
0215-08-301-2151-	42700	ECON DEV WORKER'S COMPENSATION	212	235	275	289	303	14
0215-08-301-2151-	43101	ECON DEV PROF SRVC	370	71,941	7,933	5,000	-	(5,000)
0215-08-301-2151-	43320	MAINT SVC CONTRACTS	11,510	8,271	6,120	9,314	9,314	-
0215-08-301-2151-	43600	ECON DEV ADVERTISING	1,673	1,625	1,757	7,000	-	(7,000)
0215-08-301-2151-	44200	ECON DEV AUTOMOTIVE/MOTOR POOL	667	82	17	500	500	-
0215-08-301-2151-	45210	ECON DEV POSTAL SERVICE	809	207	155	1,000	500	(500)
0215-08-301-2151-	45230	ECON DEV TELEPHONE	2,797	3,951	2,787	3,000	3,500	500
0215-08-301-2151-	45305	ECON DEV VEHICLE INSURANCE	435	663	238	238	428	190
0215-08-301-2151-	45410	ECON DEV LEASE/RENT EQUIPMENT	373	-	-	500	500	-
0215-08-301-2151-	45530	SUBSISTENCE & LODGING	2,568	3,840	5,651	4,000	1,000	(3,000)
0215-08-301-2151-	45540	ECON DEV CONVENTION & EDUCATION	1,590	21,954	23,500	19,845	10,000	(9,845)
0215-08-301-2151-	45600	ECON DEV COUNTY CONTRIBUTIONS	41,779	46,779	51,779	51,779	29,091	(22,688)
0215-08-301-2151-	45660	MACHINERY & TOOLS TAX REBATES	332,212	490,186	535,260	216,631	112,395	(104,236)
0215-08-301-2151-	45661	TOURISM ZONE REBATES (SALES/MEAL TAX)	-	-	-	30,000	30,000	-
0215-08-301-2151-	45670	ECON DEV TRANSFER TO IDA - GRANT	-	-	-	-	-	-
0215-08-301-2151-	45810	ECON DEV DUES AND MEMBERSHIPS	24,664	25,228	25,041	25,228	25,228	-
0215-08-301-2151-	46001	ECON DEV OFFICE SUPPLIES	1,560	1,477	1,770	3,000	100	(2,900)
0215-08-301-2151-	46002	ECON DEV FOOD SUPPLIES	117	171	497	300	-	(300)
0215-08-301-2151-	46008	ECON DEV VEHICLE & EQUIP. FUEL	386	333	86	600	200	(400)
0215-08-301-2151-	46009	VEHICLE & EQUIP. SUPPLIES	34	-	5	300	100	(200)
0215-08-301-2151-	46012	BOOKS & SUBSCRIPTIONS	-	81	11	-	-	-
0215-08-301-2151-	48107	REPLACE INFO TECH EQUIPMENT	-	-	-	-	-	-
0215-08-301-2151-	48108	BROADBAND	-	-	-	-	-	-
0215-08-301-2151-	48132	EXT 45 IMPROVEMENT TO SITES	-	-	-	-	-	-
0215-08-301-2151-	48205	NEW MOTOR VEHICLE	-	-	27,322	-	-	-
0215-08-301-2151-	49173	TRANS TO DEBT SERVICE	387,767	386,279	384,528	385,916	486,119	100,203
0215-08-901-8207-	49172	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-
0215-08-301-2151-	49182	TRANSFER TO CAPITAL EXT 45	175,000	-	-	-	-	-
0215-08-301-2151-	49183	TRANSFER TO CAPITAL BROADBAND	50,000	-	-	-	-	-
0215-08-301-2151-	49199	CONTINGENCIES	4,550	3,220	15,319	40,283	8,121	(32,162)
			1,291,398	1,345,957	1,406,251	1,125,000	1,040,000	(84,999)

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Economic Development	Director of Economic Development	FT	1	1	1	0
Economic Development	Specialist, Economic Development	FT	1	1	1	0
Economic Development	Executive Assistant	FT	1	1	1	0
			3	3	3	0
The Deputy County Administrator serves as Director of Economic Development and position is funded in the Economic Development Fund. The Executive Assistant provides clerical support to both County Administration and Economic Development.						

**FY2021 Budget Notes:** For FY2021, Tax revenue fully supports anticipated Machinery & Tools Tax rebates for FY2021 and Meals Tax rebates established as an incentive to attract new restaurants to the Tourism Zone in FY2020. To accommodate reductions created by COVID-

19, reductions were made to virtually every non-salary / non-rebate driven line item. The Virginia Gateway Region reduced its contribution amount by 50% (or \$22,739) for FY2021. The operating contingency was also drastically reduced.

# TOURISM

The purpose of the Prince George County Tourism Fund is to market tourism efforts within the County per the Code of Virginia § 58.1-3819 (Transient Occupancy tax). The County currently charges 5% for a lodging tax. Two percent (2%) remains in the County general fund. Three percent (3%) is transferred to the County Tourism Fund. This 3% must be used for tourism activities, travel and marketing of tourism initiatives that, as determined after consulting with local tourism industry organizations, attract travelers to the locality. Initiatives have included: tourism brochures, park improvements, ball field improvements for travel tournaments, website promotions, farmers' market implementation, welcome signs, heritage museum improvements, planning for a Fire/EMS museum and regional tourism promotion. The County petitioned the Virginia General Assembly to allow a 2% increase in the transient occupancy tax for FY2021 and approval was received. The Board has not yet amended the ordinance to increase the tax devoted to Tourism from 3% to 5% (total 7%), and is expected to conduct a public hearing for the ordinance change on June 9, 2020.

The COVID-19 pandemic created a significant impact on local hotels and Lodging Tax collections. Collections were already sluggish prior to the pandemic and FY2020 Lodging Tax revenues were expected to fall short of our budget expectations by approximately \$50,472. Expected final FY2020 Lodging Tax collections are now \$281,048, \$108,480 less than originally anticipated, and \$158,952 less than FY2020 budgeted levels. FY2021 Lodging Tax revenues estimated for the adopted FY20/21 budget are \$271,319; with an estimated COVID-19 impact of \$135,660. The FY2021 Tourism Fund budget is \$168,681 less than the adopted FY2020 budget. If the Board of Supervisors approves an ordinance change to increase the Lodging Tax rate, action will be taken to amend the FY2021 budget based on the effective date.

## Revenues:

FUND 213 - TOURISM							
0213		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0213-10-502-8108-00000-000-000-312010-	LOCAL LODGING TAX	418,254	431,052	429,315	440,000	271,319	(168,681)
OTHER LOCAL TAXES		418,254	431,052	429,315	440,000	271,319	(168,681)
0213-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		-	-	-	-	-	-
TOTAL TOURISM FUND		418,254	431,052	429,315	440,000	271,319	(168,681)

## Expenditures:

<b>Tourism Initiatives</b>								
Location Code		2131						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0213-08-301-2131-	41300	TOURISM PART-TIME SAL & WAGE	1,686	1,028	277	2,000	-	(2,000)
0213-08-301-2131-	42100	TOURISM FICA	128	79	21	153	-	(153)
0213-08-301-2131-	43101	PROFESSIONAL SERVICES	-	-	40	35,000	-	(35,000)
0213-08-301-2131-	43320	MAINTENANCE SVC CONTRACTS	3,333	3,333	3,900	3,900	4,750	850
0213-08-301-2131-	43600	ADVERTISING	188	40	30,204	1,000	-	(1,000)
0213-08-301-2131-	45540	TOURISM CONVENTION & EDUCATION	60	-	-	100	-	(100)
0213-08-301-2131-	45640	PETERSBURG AREA TOURISM	38,500	38,500	38,500	38,500	38,500	-
0213-08-301-2131-	45647	PRINCE GEORGE/HOPEWELL VISITORS CENTER	46,440	46,440	46,440	46,440	46,440	-
0213-08-301-2131-	45648	PG HERITAGE CENTER	39,627	32,329	32,411	33,000	20,349	(12,651)
0213-08-301-2131-	45649	FOUNDERS DAY	2,100	3,000	5,000	2,000	-	(2,000)
0213-08-301-2131-	45650	PORK FESTIVAL	2,500	-	-	-	-	-
0213-08-301-2131-	45651	CZECH/SLOVAK FESTIVAL	-	-	-	-	-	-
0213-08-301-2131-	45652	BALL TOURNAMENTS	13,047	10,208	38,289	40,000	1,865	(38,135)
0213-08-301-2131-	45653	FIRE/EMS MUSEUM	-	-	-	40,000	-	(40,000)
0213-08-301-2131-	46001	OFFICE SUPPLIES	-	-	-	-	100	100
0213-08-301-2131-	46014	OPERATING SUPPLIES	51	(380)	120	500	-	(500)
0213-08-301-2131-	46007	EXIT 45 O&M	-	-	19,670	14,000	10,000	(4,000)
0213-08-301-2131-	48131	PARK & PLAYGROUND EQUIP	-	-	-	-	-	-
0213-08-301-2131-	49177	TRANS TO UTILITIES	149,805	148,728	148,628	149,490	149,315	(175)
0213-08-301-2131-	49199	CONTINGENCIES	31,476	140,354	52,112	33,917	-	(33,917)
			328,940	423,658	415,611	440,000	271,319	(168,681)

**FY2021 Budget Notes – Tourism:** The adopted FY2021 Tourism budget is \$168,681 less than the FY2020 budget chiefly due to the financial impacts of COVID-19. Drastic reductions were made to non-required budget areas and there is no contingency included for FY2021. There are no amounts budgeted for Fire/EMS museum planning, advertising, training, founders day celebration, operating supplies or contingency. The County's contribution to the Regional Heritage Center is 7.5% of the Tourism Fund portion of the Lodging Tax, and that contribution has been reduced accordingly.

**Goals and Performance Measures for Economic Development and Tourism**

<b>Strategic Initiative</b> – Assist creating an environment for <b>current</b> businesses in Prince George County				
Goal: Business Retention and Expansion	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Measure 1: Number of BR&E Visits	24	24	24	12
Measure 2: Number of retained businesses in the County (FY-1 = CY)	1,697 CY17	1,828 CY18	1,844 CY19	1,800 CY20

<b>Strategic Initiative</b> – Assist creating an environment for <b>new</b> businesses in Prince George County				
Goal: Business Attraction	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Measure 1: Number of new businesses in the County (FY-1 = CY)	466 CY17	301 CY18	416 CY19	300 CY20
Measure 2: Number of trade show visits / site selector meetings	4	4	6	3
Measure 3: Number of “Key to the County” presentations (FY-1 = CY)	5	5	7	3
Measure 4: Meals Tax revenues	\$1,030,363	\$1,216,561	\$1,125,000	\$1,040,000
Measure 5: Number of industrial prospects leads (FY-1 = CY)	10 CY17	27 CY18	22 CY19	15 CY20

<b>Strategic Initiative</b> – Market the County as a sports tourism tournament destination				
Goal: Host sports tourism tournaments	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Measure 1: Number of sports tourism tournaments hosted (FY-1 = CY)	11 CY17	7 CY18	12 CY19	6 CY20
Measure 2: Lodging Tax revenues	\$431,052	\$429,315	\$440,000	\$271,319*

\*Does not include 2% proposed rate increase

<b>Strategic Initiative</b> – Workforce Development				
Goal: Assist in workforce development initiatives locally and regionally	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Measure 1: County unemployment annual rate (FY-1 = CY)	4.4% CY17	3.6% CY18	3.3% CY19	3.6% CY20

COVID-19 Pandemic will create an increase in county unemployment rates for FY20 and FY21.

# STORMWATER

Prince George County adopted a Stormwater Utility Fee for property owners on March 25, 2014. These fees are billed annually with Real Estate tax bills. The annual fee is \$36 for residential property and varies for industrial property depending on lot size. The funds are used to repay debt service issued for stream restoration and other stormwater projects. A capital borrowing of \$2,100,000, with a five-year repayment term was issued in the fall of 2019 to accomplish various stormwater capital projects within the County. This follows a \$2,130,000 debt issuance in 2014. More information can be found on the County's website at [https://www.princegeorgeva.org/document\\_center/Comm%20Dev/PG%20County%20Stormwater%20Program%20FAQs.pdf](https://www.princegeorgeva.org/document_center/Comm%20Dev/PG%20County%20Stormwater%20Program%20FAQs.pdf) AND

[https://www.princegeorgeva.org/residents/community\\_development\\_and\\_code\\_compliance/stormwater\\_utility\\_fee\\_program.php](https://www.princegeorgeva.org/residents/community_development_and_code_compliance/stormwater_utility_fee_program.php)

## Revenues:

FUND 220 - STORMWATER							
		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0220-10-506-2121-00000-000-000-312011-	STORMWATER FEE	458,113	467,356	480,018	465,000	490,000	25,000
OTHER LOCAL TAXES		458,113	467,356	480,018	465,000	490,000	25,000
0220-40-900-8208-00000-000-000-399999-	STORMWATER FUND BALANCE	-	-	-	-	-	-
TOTAL FUND BALANCE		-	-	-	-	-	-
0220-90-901-8207-399199	STORMWATER TRANSFER	-	-	-	-	-	-
Total Transfer		-	-	-	-	-	-
TOTAL STORMWATER		458,113	467,356	480,018	465,000	490,000	25,000



## Expenditures:

<b>Stormwater Fee</b>								
Location Code		2121						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0220-04-104-2121-	41100	STORMWATER FUND SALARIES	40,000	40,000	40,000	-	-	-
0220-04-104-2121-	42100	FICA	3,060	3,060	3,060	-	-	-
0220-04-104-2121-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0220-04-104-2121-	48130	IMPROVEMENT TO SITES	12,030	10,810	-	-	-	-
0220-04-104-2121-	49173	TRANSFER TO DEBT SERVICE	442,000	441,804	441,934	440,990	451,818	10,828
0220-04-104-2121-	49199	CONTINGENCY	-	-	-	24,010	38,182	14,172
			497,090	495,674	484,994	465,000	490,000	25,000

Capital Expenditures are not shown. At May 31, 2020 capital expenditures of over \$2.3 million had been made for three (3) large projects at Birchett Estates (1) and Cedar Creek (2).

## Birchett Estates



## Cedar Creek



# SPECIAL WELFARE

The Special Welfare fund is established under the authority of §63.2-314, *Code of Virginia*. This account consists of funds taken into the agency that are not allocated through the budget. These funds include donations from individuals, organizations, or churches, special grants from the local government, social security and veteran's administration benefits collected for specific individuals for whom the agency is acting as the custodian. The prior list is not all inclusive. These funds are deposited with the county/city treasurer and the locality must have a system to keep the funds separate from its budgeted funds. These funds cannot be commingled with other locality funds. This fund is a special fund account and does not revert to the general fund at fiscal year-end.

## Revenues:

FUND 960 - SPECIAL WELFARE FUND							
		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0960-10-507-8115-00000-000-000-318901-	SPECIAL WELFARE	15,268	7,442	6,025	15,000	15,000	-
MISCELLANEOUS		15,268	7,442	6,025	15,000	15,000	-
TOTAL SPECIAL WELFARE FUND		15,268	7,442	6,025	15,000	15,000	-

## Expenditures:

Special Social Services								
Location Code	9000							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0960-05-113-9000-	45730	SPECIAL SOCIAL SVS EXP	16,293	8,866	7,245	15,000	15,000	-
			16,293	8,866	7,245	15,000	15,000	-

# **SCHOOL OPERATING FEDERAL PROGRAMS (FORMERLY TITLE I) SCHOOL TEXTBOOKS SCHOOL NUTRITION (CAFETERIA)**

Prince George County is an outstanding community that takes a great deal of pride in its schools and the quality of graduates our schools produce. The district enjoys excellent support from not only our parents but also the business community, the military installation at Fort Lee, elected officials, and the community at large.

## **Mission**

Prince George County Public Schools, in partnership with parents and the community, will provide a meaningful and challenging educational program in a safe environment that prepares all students for post-secondary education and the workforce and to be responsible citizens in a global society.

## **Strategic Goal**

To provide students with the knowledge and skills to exceed state, national and international standards

The School system follows a budgeting process similar to that of the County. School divisions are required to post the approved budget in line item form on the division's website per the **Code of Virginia** §22.1-93. The complete FY2020-2021 Adopted School Budget can be viewed the Prince George County Public Schools website. See <https://www.pgs.k12.va.us/budget>

Call 804-733-2700 for more information.

## School Revenues:

ACCOUNT	TITLE	FY16-17 RECEIPTS	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY2019-20 Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<a href="#">FUND 500: SCHOOL OPERATING</a>		57,561,987	60,118,873	63,368,124	64,678,314	65,627,488	949,174
<a href="#">FUND 510: FEDERAL PROGRAMS / TITLE I</a>		2,890,792	2,742,467	2,320,345	2,364,080	2,265,345	(98,735)
<a href="#">FUND 520: SCHOOL TEXTBOOK</a>		515,734	1,088,814	623,029	1,266,908	662,283	(604,625)
<a href="#">FUND 540: SCHOOL CAFETERIA</a>		3,059,123	3,132,457	3,221,715	3,167,952	3,167,952	-
<b>SCHOOL REVENUE TOTALS</b>		<b>64,027,635</b>	<b>67,082,610</b>	<b>69,533,212</b>	<b>71,477,254</b>	<b>71,723,068</b>	<b>245,814</b>

\*Local Contributions are included in both School Operating and School Textbook Funds.

## School Expenditures:

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>School Operations (Fund 0500):</b>							
<a href="#">6000-6003</a>	Instruction	41,415,689	43,142,486	43,659,673	46,432,779		
<a href="#">6004</a>	Text Books [SEE NEW FUND BELOW]	-	-	-	-		
<a href="#">6005 &amp; 6006</a>	School Administration, Attendance & Health	3,278,108	3,258,792	3,286,277	3,667,741		
<a href="#">6007</a>	Transportation	3,526,105	3,481,036	4,613,878	4,534,750		
<a href="#">6008</a>	Operation & Maintenance	5,843,708	6,062,730	6,419,347	5,915,625		
<a href="#">6009</a>	Technology	2,788,283	3,235,672	3,052,750	2,835,166		
<a href="#">6010</a>	Capital Outlay	701,022	580,392	402,566	322,253		
<a href="#">6011</a>	School Contingencies	-	(48)	-	350,000		
<a href="#">6013</a>	Debt	9,072	7,814	-	-		
<a href="#">6013</a>	Transfer to County - General Fund (CSA Local Match)	-	350,000	350,000	620,000		
	Transfer to Countywide CIP Transfer	-	-	1,583,633			
	<b>Total School Operations</b>	<b>57,561,987</b>	<b>60,118,873</b>	<b>63,368,124</b>	<b>64,678,314</b>	<b>65,627,488</b>	<b>949,174</b>
<b>School - Federal Programs (formerly Title 1) Fund 0510:</b>							
<a href="#">516112</a>	Federal Programs / Title I	2,890,792	2,742,467	2,320,345	2,364,080	2,265,345	(98,735)
	<b>Total Federal Programs / Title 1</b>	<b>2,890,792</b>	<b>2,742,467</b>	<b>2,320,345</b>	<b>2,364,080</b>	<b>2,265,345</b>	<b>(98,735)</b>
<b>Beginning FY2017, this fund includes ALL FEDERAL Programs; formerly Title I ONLY. Excludes Impact Aid &amp; JROTC federal activity.</b>							
<b>School - Textbook Funds (Established in FY2017) Fund 0520:</b>							
<a href="#">0520</a>	Textbook Fund	515,734	438,739	564,956	1,266,908	662,283	(604,625)
	<b>Total Textbook Funds</b>	<b>515,734</b>	<b>438,739</b>	<b>564,956</b>	<b>1,266,908</b>	<b>662,283</b>	<b>(604,625)</b>
<b>NEW FUND FY2017</b>							
<b>School Cafeteria (Fund 0540):</b>							
<a href="#">546419</a>	Cafeteria Operations	2,995,709	2,981,972	3,168,526	3,167,952	3,167,952	-
	<b>Total School Cafeteria</b>	<b>2,995,709</b>	<b>2,981,972</b>	<b>3,168,526</b>	<b>3,167,952</b>	<b>3,167,952</b>	<b>-</b>
	<b>TOTAL SCHOOL EXPENDITURES</b>	<b>63,964,221</b>	<b>66,282,050</b>	<b>69,421,950</b>	<b>71,477,254</b>	<b>71,723,068</b>	<b>245,814</b>

Detailed revenues and expenditures should be available on the school web-site at the following link. <https://www.pgs.k12.va.us/budget>

# CAPITAL IMPROVEMENTS PROGRAM

The County of Prince George typically engages in a 10-year Capital Improvement Plan (CIP) process. They have a committee that participates in the process by evaluating staff requests, ranking submitted projects and forwarding a final recommendation to the Planning Commission.

The County Administrator submits his recommended projects for funding during the budget process.

A summary of FY2021 Projects approved for inclusion in the adopted budget is shown below:

FY2021 Projects - Scenario 3					
Project Description	Category	Total Cost	FY Timing		
New Walton Elementary School Design Phase	School	\$ 845,432	2021	}	\$31,954,151
New Walton Elementary School	School	\$ 31,108,719	2021		
Prince George High School Generator	School	\$ 179,220	2021		
Zoll X Series Monitors / Defibrillators	Public Safety	\$ 157,276	2021		
Fleet Garage Bay Expansion	County	\$ 2,100,000	2021		
School Technology Infrastructure	School	\$ 328,000	2021		
School Buses	School	\$ 412,000	2021		
Police / County Vehicles	County / Public Safety	\$ 400,000	2021		
			<b>\$ 35,530,647</b>		

Excludes \$1,000,000 appropriated from Fund Balance for design during FY2020

\*Debt Payments to begin FY2022

Please see the full adopted FY2021 CIP later in this section.

Projects Recommended for Funding in the Operating Budget are shown below.

PROJECTS / ITEMS FUNDED IN OPERATING BUDGET - GENERAL FUND		
Information Technology Equipment / Software / Projects [Increase of \$93,036 over FY2020]		219,036
Clerk of Court Filing System		10,000
Recreation Items		10,770
<b>TOTAL - OPERATING BUDGET</b>		<b>239,806</b>

\$250,000 is included with the General Services Budget to continue maintenance projects for County Buildings (reduced from \$300,000).

## Summary of CIP Budget Activity:

## Revenues:

FUND 311 - CAPITAL PROJECTS							
		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0311-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	67,048	229,856	511,455	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>67,048</b>	<b>229,856</b>	<b>511,455</b>	<b>-</b>	<b>-</b>	<b>-</b>
0311-10-505-8111-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	-	-	-	-	-
0311-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT EXT 45	377,383	160,306	-	-	-	-
0311-10-509-8205-00000-000-000-000-326013-	CIP FUND GRANTS - MISC	-	818	-	-	-	-
0311-10-509-8205-00000-000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	46,912	-	-	-	-	-
<b>MISCELLANEOUS</b>		<b>424,295</b>	<b>161,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
0311-20-600-8200-00000-000-000-000-324102-	STATE FUNDS	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-000-326049-	BURN BUILDING GRANT	-	-	-	-	-	-
<b>STATE CATEGORICAL AID</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
0311-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	-	6,831	-	-	-	-
0311-40-900-8115-00000-000-000-000-341401-	DEBT PROCEEDS	10,000,000	9,300,000	9,450,000	400,000	812,000	412,000
0311-40-900-8115-00000-000-000-000-341402-	DEBT REFUNDING PROCEEDS	-	-	-	-	-	-
<b>PROCEEDS FROM INDEBTEDNESS</b>		<b>10,000,000</b>	<b>9,306,831</b>	<b>9,450,000</b>	<b>400,000</b>	<b>812,000</b>	<b>412,000</b>
0311-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	561,393	2,987,067	90,487	162,537	75,733	(86,804)
0311-90-901-8207-00000-000-000-000-399102-	TRANS FR CASH PROFFER	135,000	-	-	-	-	-
0311-90-901-8207-00000-000-000-000-399103-	TRANS FROM ECON DEV	225,000	-	-	-	-	-
0311-90-901-8207-00000-000-000-000-399104-	TRANS FROM UTILITIES	-	-	150,000	-	-	-
0311-90-901-8207-00000-000-000-000-399109-	TRANS FROM SCHOOLS	-	-	1,583,633	-	-	-
0311-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>921,393</b>	<b>2,987,067</b>	<b>1,824,120</b>	<b>162,537</b>	<b>75,733</b>	<b>(86,804)</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>11,412,736</b>	<b>12,684,878</b>	<b>11,785,575</b>	<b>562,537</b>	<b>887,733</b>	<b>325,196</b>

## Expenditures:

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted
<b>Capital Projects Fund (0311):</b>						
<a href="#">3103</a>	Police Vehicles / Public Safety Vehicles	388,118	374,710	358,591	400,000	213,000
<a href="#">3201</a>	County Vehicles					187,000
<a href="#">3104</a>	Fire/EMS Apparatus Reserve	-	90,991	9,166	162,537	75,733
<a href="#">3119</a>	Carson Fire Station	6,261	-	-		
<a href="#">3131</a>	Central Wellness Center (Old Moore) Repairs	22,214	4,927	-		
<a href="#">3132</a>	School Buses	673,295	-	-		412,000
<a href="#">3125</a>	Disputanta Renovation	4,000	-	-		
<a href="#">3133</a>	Courthouse HVAC	988,171	-	-		
<a href="#">3136</a>	Community Center Parking Lot	10,380	217,555	-		
<a href="#">3137</a>	Central Wellness Center Parking Lot	9,096	-	-		
<a href="#">3138</a>	Community Playgrounds	62,260	-	-		
<a href="#">3140</a>	Courthouse Renovation	125,531	282,592	1,434,227		
<a href="#">3143</a>	Burrowsville Fire Department Renovations	43,563	-	-		
<a href="#">2151</a>	Exit 45 Improvements	1,119,016	175,808	11,646		
<a href="#">3145</a>	Public Safety Radio Consultant	59,580	114,855	-		
<a href="#">3146</a>	Beechwood Manor Tennis Court	4,450	-	-		
<a href="#">3147</a>	River's Edge Basketball Court	5,051	-	-		
<a href="#">3148</a>	Temple Park Basketball Court	424	3,975	-		
<a href="#">3149</a>	Branchester Lakes Basketball Court	1,775	-	-		
<a href="#">3150</a>	Temple Park Tennis Court	-	3,100	-		
<a href="#">3151</a>	Scott Park Phase III Renovations	190,007	-	-		
<a href="#">3152</a>	CWC Fitness Equipment	62,345	-	-		
<a href="#">3153</a>	Route 10 Fire Station	11,976	184,800	2,752,244		
<a href="#">3154</a>	Wireless Broadband	1,000,000	-	-		
<a href="#">3155</a>	RCJA Roof Project	-	43,609	-		
<a href="#">3156</a>	Harrison Elementary Windows	-	-	379,412		
<a href="#">3157</a>	South Elementary Windows	-	-	258,184		
<a href="#">3158</a>	P & R Scott Park Irrigation	94,669	-	-		
<a href="#">3159</a>	P & R Scott Park Electrical	52,523	-	-		
<a href="#">3160</a>	P & R Scott Park Fencing	39,000	-	-		
<a href="#">3161</a>	P & R Canoe Launch	-	41,938	-		
<a href="#">3162</a>	P & R Moore Canopy & Concrete	-	105,988	-		
<a href="#">3163</a>	Public Safety Radio Project	-	10,795	220,075		
<a href="#">3164</a>	CWC Asbestos Removal	87,250	-	-		
<a href="#">3165</a>	CWC Pipe Repair / Replacement	2,881	39,850	-		
<a href="#">3166</a>	Fuel Tank & Canopy Replacement	-	184,995	-		
<a href="#">3167</a>	Human Services HVAC Improvements	-	33,475	-		
<a href="#">3168</a>	Central Wellness Center Improvements	-	81,282	15,947		
<a href="#">3169</a>	Voting Equipment	-	112,995	-		
<a href="#">3170</a>	Burn Building	-	30,050	1,250		
<a href="#">3171</a>	CWC Bleachers & Gym Improvements	-	30,350	5,855		
<a href="#">3172</a>	Southpoint Utility Study	-	62,408	15,602		
<a href="#">3173</a>	CDCC Software Replacement	-	113,489	54,739		
<a href="#">3174</a>	CWC Building Upgrades Code	-	-	60,684		
<a href="#">3175</a>	School Track CIP	-	223,372	5,800		
<a href="#">3176</a>	School Field House Renovations	-	-	-		
<a href="#">3177</a>	School Security Improvements	-	-	243,190		
<a href="#">3178</a>	Fire Station Entrance Improvements & Security Upgrades	-	-	-		
<a href="#">3179</a>	Route 156 Water Extension	-	-	158,246		
<a href="#">3180</a>	Food Lion Water System Upgrade	-	-	165,460		
<a href="#">3181</a>	Co Building Entrance Improvements & Security Upgrades	-	-	25,559		
<a href="#">3182</a>	Assessor Software Replacement	-	-	155,093		
<a href="#">3183</a>	Scott Park Restroom & Concession Stand	-	-	-		
<a href="#">3184</a>	Jefferson Park Fire Station	-	-	-		
<a href="#">3185</a>	School Wireless Infrastructure	-	-	-		
<a href="#">3186</a>	School HVAC JEJ Moore Middle School	-	-	-		
<a href="#">3187</a>	School Chiller	-	-	125,531		
<a href="#">3188</a>	School Roof Harrison	-	-	285,700		
<a href="#">3189</a>	School Electrical Switch Gears	-	-	-		
<a href="#">3190</a>	School Electrical PGHS RR Locker Room	-	-	11,912		
<a href="#">3191</a>	School Entrance Redesign	-	-	-		
<a href="#">3192</a>	School Facility Index Study	-	-	-		
<a href="#">3193</a>	School Parking Lot Repairs	-	-	-		
<a href="#">3194</a>	School - New Walton Elementary (Design)	-	-	-		
<a href="#">3195</a>	HVAC IT Server Room	-	-	-		
<a href="#">3196</a>	School CIP Trailer Rental / Purchase	-	-	-		
<a href="#">3197</a>	County Email Exchange Online	-	-	-		
<a href="#">3198</a>	Courthouse Furniture & Improvements	-	-	-		
<a href="#">3199</a>	Human Services Boiler & Pump System	-	-	-		
<a href="#">3200</a>	Walton HVAC (Existing Walton)	-	-	-		
<a href="#">0917</a>	Bond Arbitrage Rebates and Fees	-	-	-		
<a href="#">4000</a>	Bond Issuance Costs and Defeasance of Debt	102,691	132,819	112,691		
	<b>Total Capital Projects</b>	<b>5,166,527</b>	<b>2,700,728</b>	<b>6,866,801</b>	<b>562,537</b>	<b>887,733</b>

Approved Capital Improvement Plan recommendations are on the following pages with detailed project descriptions.

The Capital Projects included in the adopted budget will not require a rate tax increase in FY2021 however an ongoing additional General Fund contribution to Debt / Capital reserves of \$1,244,686 will be made beginning in FY2021. The source of this contribution is an increase in budgeted real property tax revenues based on an increase in assessed values. The CIP document provides a summary of fiscal impact provided by the County's financial advisor, Davenport & Company.





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**FY2021-2030**  
**Capital Improvements Plan**  
**Adopted**  
**May 26, 2020**

# CAPITAL IMPROVEMENTS PROGRAM

## BACKGROUND AND PROCESS

Prince George County engages in a 10-year Capital Improvement Plan (CIP) process and solicits new projects and updates to existing projects annually. The County recognizes the need for continued capital improvements planning to avoid capital improvements by catastrophe, and to ensure the future financial stability and beneficial development of Prince George County.

A capital improvement project is defined as:

1. Construction and/or acquisition of new assets, including buildings, land, vehicles (excluding school busses and police/sheriff vehicles), equipment, or hardware/software where the costs of construction or acquisition (including incidental costs) meet or exceed \$50,000 for a specific project and the useful life of the asset exceeds one year.
2. Upgrades or additions to existing buildings, equipment, or other assets that increase the value or greatly extend the estimated useful life of the asset where the costs of the upgrade or addition exceed \$50,000.
3. Remodeling or repair of existing assets where the costs of the remodel or repair will exceed \$100,000.

The County has an annually appointed **Capital Improvement Program (CIP) Committee** comprised of one Board of Supervisor Member; one School Board Member; two members of the Planning Commission; a Fire/EMS representative; and three (3) Citizens.

The County's process is summarized on the following page.

### Prince George County's Process

Who	What
Finance Team	Distributes CIP project request packets to Department Heads and to the School Superintendent
Department Heads & School Superintendent	Submits summary information and financial estimates for new capital projects
	Submits updates (scope and financial) for existing capital projects
Finance Team	Compiles project summaries and prepares packets for CIP Committee Members
Finance Team & Community Development & Code Compliance & Planning Department	Schedules and coordinates CIP Committee meetings
Department Heads & School Superintendent	Presents new CIP projects and updates on existing CIP projects to CIP Committee
CIP Committee (Voting Members)	Ranks projects in terms of urgency and significance
CIP Committee (Voting Members) & Finance Team	Prepares final ranked listing with all submitted projects
Finance Team and County's Financial Advisor	Discuss potential funding sources and prepares report that summarizes fiscal impact, recommended timing of projects based on affordability and adherence to financial and debt policies
Finance Team and CIP Committee	Review and discuss financial report and makes any needed adjustments
Finance Director	Presents final CIP Committee recommendations to Planning Commission for consideration and possible approval
Planning Commission / Finance Director	Provides final approved CIP Committee recommendations to the County Administrator for review and modification
County Administrator	Reviews final CIP Committee recommendations and suggests modifications, if needed
Finance Team and County's Financial Advisor	Incorporates County Administrator's suggestions and prepares final fiscal and policy impact report
County Administrator	Incorporates final CIP recommendations in the County's proposed annual budget
Board of Supervisors	Considers CIP recommendations, provides input on priorities and incorporates approved projects in the County's adopted annual budget

## FUNDING

A critical component of any Capital Improvements Plan is the availability of funding for these large expenditures. There are generally six sources of funding for Capital Improvement Projects: Debt, lease-purchase agreements, grants, and transfers from the general fund, existing fund balances, or cash proffers.

Debt, in the form of general obligation notes, bonds, or lease-purchase agreements, is the most common way to pay for large capital improvement projects. Borrowing funds and repaying them over time distributes the cost of the building construction, building improvements, infrastructure, software and equipment to *existing and future* users / citizen “beneficiaries.” While Prince George residents voted in 1985 to allow the County to issue debt without a public referendum, the Prince George Board of Supervisors have adhered to debt limits to keep the level of outstanding debt and debt service affordable within the current tax structure. To maintain an affordable level of debt, the Board of Supervisors adopted formal Financial Policies in November 2006, and later amended the policies in 2014 and in 2018. Finance Department staff

works with Davenport & Company annually to perform an analysis on the required ratios and provides the CIP Committee with debt funding strategies that are in-line with the Financial Policies, to the extent possible. The County's Financial Policies are available on the County's website at <http://cms.revize.com/revize/princegeorge/Financial%20Policies%20-%20November%2027,%202018%20FINAL%20CLEAN.pdf>.

The Board of Supervisors may choose to use general, capital or other fund balances in excess of established limits to pay for one-time capital improvements. Excess fund balance is not a good source of funds for ongoing operating expenditures, but it can be responsibly used for one-time capital projects, as long as enough fund balance remains in the general fund to meet the minimums adhered to by the Board of Supervisors, and that all cash flow concerns have been addressed prior to the appropriation of these funds.

Transfers from the General Fund of the County are often used to pay for smaller capital projects. An amount equal to the expected cost of capital projects to be funded through general fund transfer is budgeted as part of the operating budget of the County.

Some revenue sources are dedicated to a particular purpose, and capital projects in these areas, such as utilities facilities and land purchased for economic development, must come from the revenues provided for that function. It would be inappropriate to use general funds for utilities infrastructure, unless the infrastructure is directly attributable to a general government purpose (growth management, economic development, etc.). Debt issued for these types of projects should be serviced (interest and principal payments) from the related operating fund.

Finally, cash proffers are a potential source of funds for capital projects necessitated by the County's growth. Cash proffers are voluntary payments by developers seeking rezoning on a parcel, proffered to mitigate the impacts of new residents on the County's public facilities. Projects to be financed through cash proffers are identified in this report.

## THE 2021-2030 CIP PLAN

The CIP Committee ranked 31 projects totaling over \$144 Million submitted by County and School staff for inclusion in the Capital Improvements Plan. The Committee heard presentations from staff members for several proposed projects. A complete listing of projects, in Rank Order as assigned by the CIP Committee, is below [Note this listing was modified following approval by Planning Commission as noted below]:

Rank	Debt Subm #	Project	Entity	Cost Estimate	Notes
1	1	New Walton Design Phase	Schools	845,432.00	Approved \$1,000,000 of Fund Balance (Finance \$845,432); total was \$1,845,432
2	2	New Walton Elementary School	Schools	31,108,719.00	
3	3	Beazley Elementary Design Phase	Schools	1,054,533.00	
4	4	Beazley Elementary School - New	Schools	31,108,719.00	
5	5	PGHS Generator	Schools	179,220.00	
6	6	Zoll X Series monitors/defibrillators (5)	Public Safety County	157,276.00	
11	7	Fleet Garage Bay Expansion (County)	County Govt	2,100,000.00	Dollar value modified after Planning Commission consideration [A/E study provided higher estimate]
13	8	Technology Infrastructure - LOCAL MATCH - E-RATE FUNDING	Schools	328,000.00	Dollar value modified after Planning Commission consideration [alternate E-Rate funding for projects amounting to \$623,280 identified; 4 projects consolidated into one project with total local match]
14	9	Buses	Schools	412,000.00	Annual Request
17	10	PG Fire Company 1 Renovations	Public Safety County	2,500,000.00	
18	11	Self-Contained Breathing Apparatus	Public Safety County	1,556,100.00	
20	12	Stryker Power Lift Stretchers (6)	Public Safety County	232,192.00	
23	13	Beazley Trailer Replacement (4 of 7 needed)	Schools	280,000.00	
24	14	Courtroom Audio Visual Refresh	County Govt	140,939.00	
25	15	PGHS Trailer Replacement (2 of 2 needed)	Schools	140,000.00	
26	16	South Trailer Replacement (3 of 3 needed)	Schools	210,000.00	
27	17	PGHS Bleachers	Schools	306,803.00	
28	18	Carson Sub-Station Comp 6 Renovations	Public Safety County	840,000.00	
29	19	Fire/EMS Opticom System	Public Safety County	448,228.00	
30	20	PGHS Auditorium	Schools	1,475,532.00	
31	21	Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	County Govt	172,380.00	
32	22	PGEC Trailer Replacement (4 of 4 needed)	Schools	504,000.00	
34	23	Wells Station Road Fire & EMS Station	Public Safety County	3,100,000.00	
35	24	Comprehensive High School - Renovations & Addition	Schools	62,941,477.00	
38	25	Field Hockey Lighting	Schools	286,443.00	
40	26	Field House Addition [Total less funds currently in CIP Fund]	Schools	281,708.00	
42	27	Carson CC Baseball Field	County Govt	90,000.00	
43	28	Carson CC Playground	County Govt	72,000.00	
44	29	Turf Grass	Schools	1,000,000.00	
45	30	Carson CC Pavilion	County Govt	118,000.00	
47	31	Parks & Rec Dog Parks	County Govt	70,000.00	
				<b>144,059,701.00</b>	

Some County projects were removed from the list after CIP Committee ranking process and will be funded as PAYGO projects, using General Fund sources, Special Revenue Fund sources or investment proceeds.

## SCOPE OF WORK

The CIP Committee was charged with proposing a Capital Improvements Plan to the Planning Commission for review and a recommendation to the County Administrator and Board of Supervisors. The ultimate approval of the CIP rests with the Board of Supervisors.

The Committee not only reviewed specific projects for the Plan, but also discussed at length the issues and factors impacting the development of the CIP. Specifically, the Committee reviewed the County's capacity for issuing new debt over the period of the CIP, discussed funding alternatives for capital projects including the possibility of obtaining grant funds. The FY2021-2030 CIP was analyzed by Davenport & Company, the County's Financial Advisor, for affordability of this proposed CIP and made recommendations for financing the projects included in this proposal while adhering to the County's financial policies.

## IMPACTS

### Impact of Original CIP Committee Recommendations

Davenport computed impacts of the CIP Committee's recommendations under three scenarios. The full Planning Commission presentation is provided as **Appendix A** of this document with the tax rate increase / devotion of tax resources impacts.

### Impact of County Administrator's Proposed Recommendations

Following some fine tuning of project costs, removing some smaller county projects for which PAYGO funding will be considered, and incorporating possible grant/funding resources from County and Schools, Davenport computed impacts for three multi-year funding scenarios. All three scenarios provide 1) instances of County policy non-compliance; 2) timing of project completion if resources are reserved in FY'21 and limited to a 5¢ real estate tax increase / devoting real estate tax resources (\$1,262,500 as valued in FY'20); and 3) the natural tax increase impact of completing projects in the same order as #2.

The Scenarios:

Scenario 1     Completing projects in the *exact order outlined by the CIP Committee* as capacity allows

Scenario 2     Moving construction of New Beazley Elementary School to 2034

Scenario 3     Moving construction of New Beazley Elementary School to 2027 and shifting priority of Prince George Company 1 renovations upward

The full report with impacts is provided as **Appendix B** of this report.

The County Administrator proposed **Scenario 3** with a **\$1,262,500 General Fund contribution to capital / debt reserves** in his FY'21 proposed budget. Ultimately, the Board of Supervisors adopted a modified **Scenario 3C**, moving renovations of Fire Company 1 to FY2022. The

adopted General Fund contribution to capital / debt reserves is \$1,244,686, which is \$17,814 less than the proposed amount.

#### FY2021 ADOPTED PLAN

Project Description	Category	Total Cost	FY Timing	
New Walton Elementary School Design Phase	School	\$ 845,432	2021	} \$31,954,151 ↑
New Walton Elementary School	School	\$ 31,108,719	2021	
Prince George High School Generator	School	\$ 179,220	2021	
Zoll X Series Monitors / Defibrillators	Public Safety	\$ 157,276	2021	
Fleet Garage Bay Expansion	County	\$ 2,100,000	2021	
School Technology Infrastructure	School	\$ 328,000	2021	
School Buses	School	\$ 412,000	2021	
Police / County Vehicles	County / Public Safety	\$ 400,000	2021	
		<b>\$ 35,530,647</b>		

Excludes \$1,000,000 appropriated from Fund Balance for design during FY2020

The adopted plan is \$2,500,000 less than the proposed recommendations. The Board elected to defer completion of Fire Company 1 renovations until FY2022.

Completion of this plan will require contribution of \$1,244,686 in Real Estate Tax revenue to a capital / debt reserve in FY2021. Debt repayments on a spring 2021 borrowing will begin in FY2022, using some reserves.

**See Scenario 3C, Appendix C.**

**Waiting until FY2022 to devote Real Estate tax revenues will result in an increase in the needed reserves / contributions – 6.61¢ or \$1,669,025.**

It should be noted that this scenario (and all scenarios presented) creates non-compliance with the County's 10-Year Payout Ratio [Policy is 55%; 38.9% exists in Scenario 3; out of compliance 26 Years]. Constructing a new Walton Elementary school, and completing no other projects, creates non-compliance with this policy. The County and Board of Supervisors recognize the need to complete this project and other designated projects. This instance of non-compliance should not create a significant impact on the County's bond rating.

\*Value of 5¢ in FY2020 with 1% growth, less \$17,814



## FUTURE RECOMMENDATIONS


Based on adopted Scenario 3C - reserving \$1,244,686 of Real Estate Tax revenues permanently, and beginning design on a new Beazley Elementary School in FY2027 the timing of future projects, with the listing as submitted during the CIP process\*, is shown below:


Project Description	Category	Total Cost	FY Timing
Fire Company 1 Renovations	Public Safety	\$ 2,500,000	2022
New Beazley Elementary School Design Phase	School	\$ 1,054,533	2027
New Beazley Elementary School	School	\$ 31,108,719	2027
Self-Contained Breathing Apparatus	Public Safety	\$ 1,556,100	2029
6 Stryker Power Lift Stretchers	Public Safety	\$ 232,192	2032
Beazley Trailer Replacement	School	\$ 280,000	2032
Courtroom Audio Visual Refresh	County	\$ 140,939	2032
PGHS Trailer Replacement (2 of 2 needed)	School	\$ 140,000	2032
South Trailer Replacement (3 of 3 needed)	School	\$ 210,000	2032
PGHS Bleachers	School	\$ 306,803	2032
Carson Sub-Station Comp 6 Renovations	Public Safety	\$ 840,000	2033
Fire/EMS Opticom System	Public Safety	\$ 448,228	2033
PGHS Auditorium	School	\$ 1,475,532	2033
Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	County	\$ 172,380	2032
PGEC Trailer Replacement (4 of 4 needed)	School	\$ 504,000	2033
Wells Station Road Fire & EMS Station	Public Safety	\$ 3,100,000	2033
Comprehensive High School - Renovations & Addition	School	\$ 62,941,477	2041
Field Hockey Lighting	School	\$ 286,443	2033
Field House Addition [Total less funds currently in CIP Fund]	School	\$ 281,708	2033
Carson CC Baseball Field	County	\$ 90,000	2032
Carson CC Playground	County	\$ 72,000	2032
Turf Grass	School	\$ 1,000,000	2033
Carson CC Pavilion	County	\$ 118,000	2033
Parks & Rec Dog Parks	County	\$ 70,000	2033
Police / Law Enforcement Vehicles	Public Safety	\$ 400,000	Annual
School Buses	School	\$ 412,000	Annual
Excludes Stormwater Projects which utilize Stormwater Fees			
Excludes Utility Projects - Typically funded with Utility Fees; however significant expansion projects needed that may require general fund support			
Excludes Fire Apparatus - Borrowing every 5 years using devoted 2¢ in RE Tax per County Ordinance §74-4			


\*Price changes and adding or removing projects will impact the timing of projects. This is the timing of completion if additional resources are not devoted to debt repayment.





## PROJECT OVERVIEWS


New Walton Elementary School Design Phase		
<b>Project Description:</b>	Design Phase of New Walton Elementary School. Original school was built in 1960. Current enrollment is 557 students. Presently 4 trailers are used as classrooms. In addition, the present school design is a campus style school which does not provide a safe and secure learning environment. Several issues including mold, HVAC and technology infrastructure.	
<b>Impact if Project not Completed:</b>	Deteriorating school and trailers. 21st century technology demands cannot be met, extremely difficult to provide a safe and secure learning environment.	
<b>Financing:</b>	The project is estimated to cost \$1,845,432 (Fund Balance of \$1,000,000 approved from FY2020 budget). Remaining cost of project to be completed with the issuance of debt service for \$845,432.	


New Walton Elementary School		
<b>Project Description:</b>	Construction of New Walton Elementary School. Original school was built in 1960. Current enrollment is 557 students. Presently 4 trailers are used as classrooms. In addition, the present school design is a campus style school which does not provide a safe and secure learning environment. Several issues including mold, HVAC and technology infrastructure.	
<b>Impact if Project not Completed:</b>	Deteriorating school and trailers. 21st century technology demands cannot be met, extremely difficult to provide a safe and secure learning environment.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$31,108,719.	


New Beazley Elementary School Design Phase		
<b>Project Description:</b>	Design Phase of New Beazley Elementary School. Original school was built in 1964. Current enrollment is 638 students. Presently 7 trailers are used as classrooms. In addition, the present school design is a campus style school which does not provide a safe and secure learning environment. Several issues including technology infrastructure.	
<b>Impact if Project not Completed:</b>	Deteriorating school and trailers. 21st century technology demands cannot be met, extremely difficult to provide a safe and secure learning environment.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$1,054,533.	


New Beazley Elementary School		
<b>Project Description:</b>	Construction of New Beazley Elementary School. Original school was built in 1964. Current enrollment is 638 students. Presently 7 trailers are used as classrooms. In addition, the present school design is a campus style school which does not provide a safe and secure learning environment. Several issues including technology infrastructure.	
<b>Impact if Project not Completed:</b>	Deteriorating school and trailers. 21st century technology demands cannot be met, extremely difficult to provide a safe and secure learning environment.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$31,108,719.	


Prince George High School Generator		
<b>Project Description:</b>	Prince George High School currently has no operating generator. This is a safety concern for students and staff without emergency lighting or exit signs. This school is also scheduled as the county's #3 shelter in case of an emergency.	
<b>Impact if Project not Completed:</b>	Building cannot be utilized as a shelter without a generator. It also creates a safety concern for staff and students in case of power outage.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$179,220.	


Zoll X Series Monitors/Defibrillators		
<b>Project Description:</b>	Currently using E-Series which is a 15+ year old platform that will never be upgraded to Wi-Fi or have the data capabilities of the X-Series. The X Series has only reached 40-50% capacity on the processor and new features can be added with simple software updates that are free and done via the USB port on the X Series. This investment would last the county well into the next decade as well as providing the best possible care for the citizens of Prince George County.	
<b>Impact if Project not Completed:</b>	Currently the County has 5 X-Series monitors and 8 E-Series monitors. Replace the 8 E-Series monitors due to lack of upgrades.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$157,276.	


<b>Fleet Garage Bay Expansion (County)</b>		
<b>Project Description:</b>	Construct a 20' X 20' metal on concrete slab expansion, raising the roof 15' over the existing 40' X 40' bays on the south side of existing Fleet Garage to create a 40' X 60' bay to accommodate large apparatus. Construct a 20' X 20' metal on concrete slab extension on the west side of the Fleet Garage Office Area attaching to the 20' bay expansion. Currently, Garage Staff must work on the large apparatus either partially or completely outside of the existing apparatus bay. The office extension is needed for additional parts storage, office space and safe waiting area while vehicles are serviced.	
<b>Impact if Project not Completed:</b>	Maintenance and repairs will be delayed due to lack of space to properly service and maintain the apparatus. Excessive funds will be spent on outsourcing apparatus repairs.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$2,100,000.	

<b>Technology Infrastructure for Schools</b>		
<b>Project Description:</b>	Replace network infrastructure within all the schools. This includes adding additional Wireless Access Points and replacing all of the network switches. This will provide a robust network and 100% wireless coverage.	
<b>Impact if Project not Completed:</b>	Students and staff will continue to deal with poor service and failing hardware.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of Local Match - E-Rate funding and is estimated to cost \$328,000.	


<b>Buses for School</b>		
<b>Project Description:</b>	Prince George County Public Schools has a fleet of 60 buses that are on the road daily transporting students. The PGCPSS balance replacement plan calls for 4 replacement buses annually. Federal Highway Administration recommends school bus replacements at 15 years or 250,000 miles. Average number of miles driven by PGCPSS buses is 18,641 annually; at 15 years the average mileage would be 279,615.	
<b>Impact if Project not Completed:</b>	The school division will have older vehicles on the road which leads to the potential of delayed departure and arrivals. Also the potential of higher maintenance costs.	
<b>Financing:</b>	The project is scheduled to be completed with commitment from School Board Supervisors to use \$190,000/\$200,000 in School Carryover and the issuance of debt service. This is estimated to cost \$412,000.	


Prince George Volunteer Fire Department Addition/Renovation		
<b>Project Description:</b>	Construction of additional 3 bay apparatus bay and conversion of existing rear apparatus bay to offices/rooms for personnel and to remodel existing outdated areas for bathrooms and training area. Upgrade HVAC, electrical to include backup power supply and IT infrastructure capabilities. Relocate existing parking area. The current building was constructed in 1968; with an addition constructed in 1989.	
<b>Impact if Project not Completed:</b>	Lack of energy efficiency, lack of needed space for personnel and lack of space to house equipment.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$2,500,000.	


Self-Contained Breathing Apparatus		
<b>Project Description:</b>	Fire and EMS is requesting funding to replace the out dated SCBA's that our firefighters are utilizing to enter hazardous environment when protecting our citizens. The current SCBA's are 4 standards out dated and several changes have taken place making our current cache obsolete. The current standard only allows for high pressure systems. Therefore, recently purchased SCBA's are now mixing with obsolete SCBA's creating the potential for mix parts and accessories which could lead to a line of duty death or injury. The project calls for SCBA's that meet current standards and incorporate new technology to ensure the safety of our first responders is protected.	
<b>Impact if Project not Completed:</b>	Potential catastrophic failure of SCBA's resulting in firefighter deaths or injuries. Additionally, a failure could result in the inability to perform lifesaving rescues, save citizens property and protect the environment.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$1,556,100.	


Stryker Power Lift Stretchers		
<b>Project Description:</b>	Prince George Fire and EMS requests the funds to purchase 6 Power Lift Stretchers. Each First line Medic unit would be outfitted with a power lifting stretcher as opposed to the manual lifting stretchers currently in place. These stretchers are needed for the safety of our personnel and citizens. Injuries can occur to personnel when lifting patients.	
<b>Impact if Project not Completed:</b>	Continued risks of injury to our Fire and EMS personnel along with the additional expense of injury claims and overtime to ensure shifts are filled.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$232,192.	

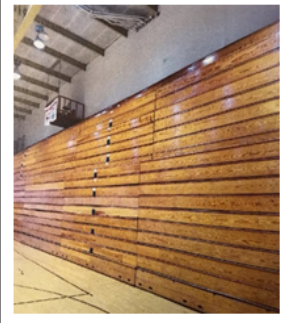



<b>Beazley Elementary School Trailer Replacement</b>		
<b>Project Description:</b>	Replace 7 trailers that are 25-30 years old and deteriorating. These trailers are used daily as classrooms. The trailers are in disrepair due to age. Issues with flooring, ceiling, windows and HVAC.	
<b>Impact if Project not Completed:</b>	Repairs to these trailers would exceed the cost of new trailers.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$280,000.	


<b>Courtroom Audio Visual Refresh</b>		
<b>Project Description:</b>	Replace aging audio/visual equipment used during trials in the First Floor and Second Floor Courtrooms in the Prince George Courthouse. Given the basement build-out and the newer audio/visual equipment being installed, staff expects the State to make a similar request of the other two courtrooms. Since the building is owned by the County, the County is responsible for funding the project if requested.	
<b>Impact if Project not Completed:</b>	The equipment could fail and the State Supreme Court would require the County to replace the equipment immediately.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$140,939.	

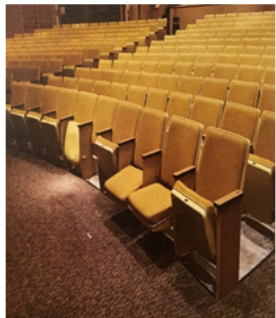
<b>Prince George High School Trailer Replacement</b>		
<b>Project Description:</b>	Replace 2 trailers that are 25-30 years old and deteriorating. These trailers are used daily as classrooms. The trailers are in disrepair due to age. Issues with flooring, ceiling, windows and HVAC.	
<b>Impact if Project not Completed:</b>	Repairs to these trailers would exceed the cost of new trailers.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$140,000.	


South Elementary School Trailer Replacement		
<b>Project Description:</b>	Replace 3 trailers that are 25-30 years old and deteriorating. These trailers are used daily as classrooms. The trailers are in disrepair due to age. Issues with flooring, ceiling, windows and HVAC.	
<b>Impact if Project not Completed:</b>	Repairs to these trailers would exceed the cost of new trailers.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$210,000.	


Prince George High School Gym Bleachers		
<b>Project Description:</b>	Prince George by bleachers are utilized by the school and community for various events. Bleachers are original to school that was built in 1975. Wooden bleachers are splintering and cracking.	
<b>Impact if Project not Completed:</b>	Replacement parts for the bleachers and operating system are hard to find.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$306,803.	


Carson Sub-Station Company 6 Renovations		
<b>Project Description:</b>	This project provides funding to build an additional space to house essential personnel allowing us to meet the increasing calls generated in this service area. Project includes remodeling of existing structure and constructing an estimated 5,000 square foot in additional building space. Facility will include an additional bay for an ambulance and much needed living conditions for staffing needs. Currently a trailer is leased for housing of personnel.	
<b>Impact if Project not Completed:</b>	To meet critical response times, it is imperative that Carson Sub-Station is modified to house essential personnel and apparatus. Such improvement will allow for quicker response.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$840,000.	


Fire EMS Opticom System		
<b>Project Description:</b>	Installation of Opticom Emergency Vehicle Priority System. This provides emergency vehicles with an emitter system that communicates with traffic signals. Allowing responding emergency vehicles to proceed through controlled intersections more safely.	
<b>Impact if Project not Completed:</b>	Continued higher exposure to intersection accidents and increased response time for emergency vehicles.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$448,228.	

Prince George High School Auditorium		
<b>Project Description:</b>	The Prince George High School Auditorium is utilized by the school as well as the community or various events. The auditorium is original from school that was built in 1975. Seating, wallpaper, stage curtains, carpet and dividers are all in disrepair. Lighting is over 20 years old. Sound system has been modified, but with no real upgrades done.	
<b>Impact if Project not Completed:</b>	Parts for seating and dividers are no longer available. Broken seats currently cannot be repaired.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$1,475,532.	


Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion		
<b>Project Description:</b>	The Temple tennis courts are utilized by County citizens throughout the year. Last year the department added Pickleball lines to two of the courts, increasing facility use. There are numerous wide cracks due to settling of the area. The most cost efficient repair option is to remove/replace only effected areas, recoat and line. The repairs utilize a special fiber to cover the existing areas to help reduce the possibility of future settlement. Re-doing the entire courts would cost substantially more.	
<b>Impact if Project not Completed:</b>	The tennis/pickleball courts will continue to be unsafe and undesirable for play.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$172,380.	

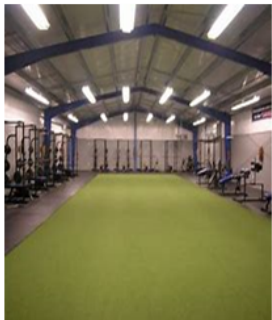
Prince George Ed Center Trailer Replacement		
<b>Project Description:</b>	Replace 4 trailers that are 25-30 years old and deteriorating. These trailers are used daily as classrooms. The trailers are in disrepair due to age. Issues with flooring, ceiling, windows and HVAC.	
<b>Impact if Project not Completed:</b>	Repairs to these trailers would exceed the cost of new trailers.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$504,000.	


Wells Station Road Fire & EMS Station		
<b>Project Description:</b>	A study on future fire station needs and locations was conducted. One of the locations identified sits in the industrial park. This area is currently classified as unprotected according to ISO standards. This project calls for the construction of a 12,000 square foot Fire and EMS station that will house essential equipment and personnel 24 hours a day 7 days a week. This station will reduce the critical response times to calls for service in Prince George County. The facility will also include a training division with classrooms and will oversee the use of the County's proposed burn building/training site.	
<b>Impact if Project not Completed:</b>	Will result in long response times from other stations. Additionally, the area will continue to be classified as unprotected resulting in less consideration from companies to locate in the area.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$3,100,000.	


Comprehensive High School - Renovation s& Addition		
<b>Project Description:</b>	Prince George High School was built in 1975 and is in need of extensive renovations and additions due to the age of the facility. In order to provide a safe and secure facility and the ability to meet the instructional demands of today's learners these renovations are necessary.	
<b>Impact if Project not Completed:</b>	Building needs to be renovated to stay relevant.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$62,941,477.	





Field Hockey Lighting		
<b>Project Description:</b>	Prince George High School and Prince George Parks and Recreation cannot utilize the field at night. The Field Hockey events would not have to be shortened and could be played in their entirety if lighting were available.	
<b>Impact if Project not Completed:</b>	Limited use of fields due to darkness.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$286,443.	

Field House Addition		
<b>Project Description:</b>	The additional room would allow the athletic department to expand the weight room with more machines and allow more student to work out at one time.	
<b>Impact if Project not Completed:</b>	Limits current usage of facility.	
<b>Financing:</b>	The project is estimated to cost \$361,708 and is scheduled to be completed with the funds currently in CIP of \$80,000 and the issuance of debt service of \$281,708.	

Carson Community Center Baseball Field		
<b>Project Description:</b>	Construction of Baseball Field at Carson Community Center. Provide Recreational Facility for Citizens in Southern Area of County.	
<b>Impact if Project not Completed:</b>	N/A	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$90,000.	

<b>Carson Community Center Playground</b>		
<b>Project Description:</b>	Construction of Playground Equipment at Carson Community Center. Provide Recreational Playground Equipment to Carson Community.	
<b>Impact if Project not Completed:</b>	N/A	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$72,000.	

<b>Turf Grass - Football Field</b>		
<b>Project Description:</b>	Prince George High School and Prince George Parks and Recreation use the athletic field behind N. B. Clements Junior High School for football and soccer. The number of VHSL, athletic and Parks and Recreations events prohibits growth of the grass and causes potholes for injuries.. Would provide use 24 hours/7 days per week and the elimination of watering/seeding/fertilizing.	
<b>Impact if Project not Completed:</b>	Limited use due to due to VHSL and shared Park and Recreation activities.	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$1,000,000.	

<b>Carson Community Center Pavilion</b>		
<b>Project Description:</b>	Construction of Pavilion at Carson Community Center. Provide Recreational Amenities to Carson Community.	
<b>Impact if Project not Completed:</b>	N/A	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$118,000.	

Parks & Recreation Dog Park		
<b>Project Description:</b>	Project provides for the design and construction of two fenced park areas in the County for dog owners to exercise and socializes their pets. The parks are planned for Temple Park and Scott Park, affording residents in both the northern and southern areas of the county the opportunity for recreation with their pets in a controlled environment. Dogs parks which are designed for dogs only lessen the chance of owners letting their dog's off-leash in the County.	
<b>Impact if Project not Completed:</b>	N/A	
<b>Financing:</b>	The project is scheduled to be completed with the issuance of debt service and is estimated to cost \$70,000.	

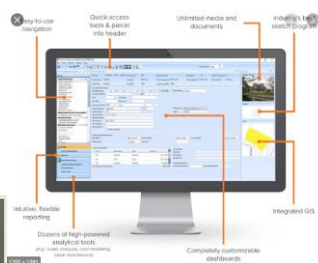
## RECENTLY COMPLETED CIP PROJECTS

Project Description	Total Cost	FY Completed	Funding Source(s)		Submitted through CIP Process?
			Borrowing	Cash Funded	
Courthouse Lower Level Renovation [Courtroom Addition]	\$ 1,899,084	2020	100%		Yes
New Route 10 / Moody Road Fire Station	\$ 3,001,712	2019	35%	65%	Yes
Central Wellness Center Computer Lab	\$ 97,229	2019	100%		No
Central Wellness Center Bleachers	\$ 36,205	2019	100%		No
RCJA Roof	\$ 43,609	2018	100%		Yes
County Garage Fuel Tank & Canopy Replacement	\$ 184,995	2018	100%		Yes
Voting Equipment	\$ 112,995	2018	100%		Yes
Appomattox River Canoe Launch	\$ 41,938	2018	94%	6%	
J. E. J. Moore Athletic Complex Improvements	\$ 105,988	2018	100%		Yes
Broadband Expansion Phase I - IDA Grant	\$ 1,000,000	2017	100%		Yes



## CURRENTLY ONGOING CIP PROJECTS - COUNTY

Project Description	Project Budget	Expended through 12/31/2019	Submitted through CIP Process?
Public Safety Radio System [Consulting & System]	\$ 14,180,225	\$ 521,662	Yes
Route 156 Water Line Extension	\$ 2,640,000	\$ 171,933	No
Food Lion Water System Upgrade	\$ 2,250,000	\$ 196,123	No
CDCC Software Replacement	\$ 219,863	\$ 170,030	Yes
Central Wellness Center Building Code Required Upgrades	\$ 1,920,000	\$ 65,447	No
County Administration Building Entrance & Security Upgrades	\$ 63,898	\$ 25,559	Yes
Volunteer Fire Company and Crew Building Entrance & Security Upgrades	\$ 75,000	\$ -	Yes
Assessor's Software Replacement	\$ 247,629	\$ 192,610	Yes
Scott Park Multi-Purpose Building	\$ 450,000	\$ 29,250	Yes
New Jefferson Park Fire Station	\$ 3,200,000	\$ -	Yes
Broadband Expansion Phase II - IDA Grant	\$ 1,000,000	\$ -	No
County Email Server Exchange - Migration to Cloud	\$ 76,762	\$ -	No
HVAC Upgrade - County Admin IT Server Room	\$ 79,418	\$ -	Yes
Human Services Boiler & Pump Replacement	\$ 75,427	\$ 9,150	Yes



CURRENTLY ONGOING CIP PROJECTS – SCHOOL

Project Description	Project Budget	Expended through 12/31/2019	Submitted through CIP Process?
School Security Improvements	\$ 300,000	\$ 227,891,350	No
School Wireless Infrastructure	\$ 120,500	\$ 119,764	No
School Chiller & Installation	\$ 379,261	\$ 346,788	No
School Harrison Roof Maintenance	\$ 655,000	\$ 528,106	Yes
School Electrical Switch Gears	\$ 50,400	\$ 18,065	No
School Entrance Redesigns	\$ 100,000	\$ 60,730	No
School Facility Index Study	\$ 79,892		No
School Parking Lot Repairs	\$ 124,999	\$ 75,000	No
New Walton Elementary School - Design	\$ 1,000,000	\$ -	Yes
School Trailers - Purchase / Rental	\$ 450,000	\$ -	No
Walton HVAC	\$ 415,000	\$ -	No

## CONCLUSION

The CIP Committee believes that Prince George is a growing and vibrant community, and will soon need additional services and facilities. Through the use of dedicated funding streams and future planning, the Committee hopes that the Capital Improvements Plan will maintain the current level of service for this growing locality and begin providing increased levels of service to the residents of Prince George.

The Committee recognizes the need for continued capital improvements planning to avoid “capital improvements by catastrophe”, and to ensure the future financial stability and beneficial development of Prince George County. The Committee wishes to reemphasize that this process, while unable to address every need, is critical for planning and gives a good foundation for future decision making. The representation on the Committee and the discussions by those members has provided an excellent opportunity for collaborative thinking and consensus.

In conclusion, the Committee would like to thank the Planning Commission, the School Board, and the Board of Supervisors for this opportunity to serve the citizens of Prince George County.

### **Members of the FY2021-2030 CIP Committee:**

Mrs. Imogene S. Elder, Committee Chairman, Planning Commission  
Mr. Clarence Joyner, Jr., Committee Vice-Chairman, Planning Commission  
Mr. T. J. Webb, Board of Supervisors  
Mr. Rob Eley, School Board  
Mr. Brad Owens, Fire Chiefs’ Committee  
Mr. Larry Barnett, Citizen Representative  
Mr. Andrew Petik, Citizen Representative  
Mr. Donald Vtipil, Citizen Representative

### **Staff Support:**

Horace Wade, Planner  
Julie Walton, Director of Community Development/Code Compliance  
Betsy Drewry, Director of Finance  
Lori Robertson, Accounting Supervisor



# **CIP COMMITTEE RECOMMENDATION**

**Thursday, December 19, 2019**



# CIP COMMITTEE MEMBERS

- Chair – Imogene Elder
- Vice-Chair – Clarence Joyner
- Board of Supervisors – T. J. Webb
- School Board – Rob Eley
- Fire Chief's Committee - Brad Owens
- Citizen Representatives - Andrew Petik, Donald Vtipil, Larry Barnett

# THE PROCESS

- Departments and Schools submit projects in the fall of 2019
- CIP Committee meetings are held
  - Committee ranks projects by significance and urgency
- Financial Advisor prepares financial impact document
- Presentation to the Planning Commission December 19, 2019
- Presentation as part of County Administrator's Proposed budget to the Board of Supervisors February 25, 2020
- Budget Public Hearing scheduled for April 2020 (Date TBD)
- County Budget Adoption scheduled for May 2020 (Date TBD)

# CIP - OVERVIEW

- The County's Multi-Year Capital Improvement Plan looks at proposed capital needs from fiscal years 2021-2030
- The County has identified \$142,254,981 in future CIP needs assumed to be funded through the issuance of debt in the short-term and long-term.\*

\*This does not include FY2020 projects being considered by the Board of Supervisors throughout this fiscal year.

# 2021-2030 CIP PROJECT RECOMMENDATIONS

Rank	Project	Entity	Cost Estimate	Final Score
1	New Walton Design Phase	Schools	845,432.00	75
2	New Walton Elementary School	Schools	31,108,719.00	77
3	Beazley Elementary Design Phase	Schools	1,054,533.00	66
4	Beazley Elementary School - New	Schools	31,108,719.00	65
5	PGHS Generator	Schools	179,220.00	63
6	Zoll X Series monitors/defibrillators (5)	County Govt	157,276.00	62
7	Fleet Garage Bay Expansion (County)	County Govt	1,000,000.00	57
8	PGHS Technology Infrastructure	Schools	209,580.00	55
9	Buses	Schools	412,000.00	54
10	Clements Technology Infrastructure	Schools	133,560.00	52
11	PG Fire Company 1 Renovations	County Govt	1,500,000.00	51
12	Self-Contained Breathing Apparatus	County Govt	1,556,100.00	50
13	Stryker Power Lift Stretchers (6)	County Govt	232,192.00	48
14	Moore Technology Infrastructure	Schools	73,500.00	47
15	Elementary School Technology Infrastructure	Schools	206,640.00	46
16	Beazley Trailer Replacement (4 of 7 needed)	Schools	280,000.00	45
17	Courtroom Audio Visual Refresh	County Govt	140,939.00	44
18	PGHS Trailer Replacement (2 of 2 needed)	Schools	140,000.00	43
19	South Trailer Replacement (3 of 3 needed)	Schools	210,000.00	42
20	PGHS Bleachers	Schools	306,803.00	41
21	Carson Sub-Station Comp 6 Renovations	County Govt	840,000.00	40
22	Fire/EMS Opticom System	County Govt	448,228.00	39
23	PGHS Auditorium	Schools	1,475,532.00	38
24	Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	County Govt	172,380.00	37
25	PGEC Trailer Replacement (4 of 4 needed)	Schools	504,000.00	36
26	Wells Station Road Fire & EMS Station	County Govt	3,100,000.00	34
27	Comprehensive High School - Renovations & Addition	Schools	62,941,477.00	33
28	Field Hockey Lighting	Schools	286,443.00	30
29	Field House Addition [Total less funds currently in CIP Fund]	Schools	281,708.00	28
30	Carson CC Baseball Field	County Govt	90,000.00	26
31	Carson CC Playground	County Govt	72,000.00	25
32	Turf Grass	Schools	1,000,000.00	24
33	Carson CC Pavilion	County Govt	118,000.00	23
34	Parks & Rec Dog Parks	County Govt	70,000.00	21
			<b>142,254,981.00</b>	

## 2 NEW ELEMENTARY SCHOOLS - IMPACT

- New Walton and New Beazley Elementary Schools were ranked #1 and #2
- Impact is significant
  - Tax Rate
  - Capacity for future projects without an additional tax increase
- Location of New Walton is still in discussion and not finalized and site has a bearing on price (utilities and road improvements)
- Board of Supervisors appropriated \$1,000,000 for New Walton design on October 22, 2019 (cash / General Fund, fund balance)

# CIP FINANCING RECOMMENDATIONS

- Davenport Provided two Scenarios for financing / funding projects and timing projects in the exact order as ranked by committee, ***except for New Beazley***
  - **Scenario 1 – Complete Beazley in 2025**
  - **Scenario 2 – Complete Beazley in 2034**

Financial Impact and Project Timing is shown:

- limiting the RE Tax increase to 5¢ in FY2021
- showing the “natural tax increase” needed to pay increased debt payments

# ANALYSIS ASSUMPTIONS

- Real Estate Tax Rate - 86¢
- Estimated value of 1¢ = \$250,000, in FY 2020 for Real Estate
- Annual Growth of 1¢ = 0.01% for all years

# CIP FINANCING SCENARIO 1

## PROJECTS IN RANK ORDER NEW BEAZLEY FY2025 (SEE PAGE 5)

Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2025	-	-	-	-	-	1,054,533	-	1,054,533	-	1,054,533
8 Beazley Elementary School - New	30	2025	-	-	-	-	-	31,108,719	-	31,108,719	-	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000
12 PGHS Technology Infrastructure	15	2028	-	-	-	-	-	-	-	-	209,580	209,580
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	133,560	133,560
15 PG Fire Company 1 Renovations	15	2032	-	-	-	-	-	-	-	-	1,500,000	1,500,000
16 Self Contained Breathing Apparatus	15	2032	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2032	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	73,500	73,500
19 Elementary School Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	206,640	206,640
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub Station Comp 6 Renovations	15	2032	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2032	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2032	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2041	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2032	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2032	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2033	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2033	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2042	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2051	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 34,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 75,395,899	\$ 77,201,082	\$ 152,596,981



# CIP FINANCING SCENARIO 1

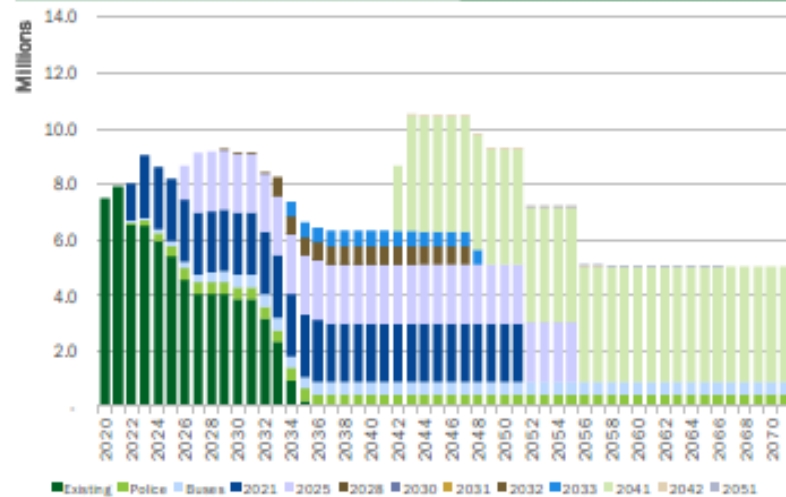
## PROJECTS IN RANK ORDER NEW BEAZLEY FY2025 (SEE PAGE 6)

### CIP Projects

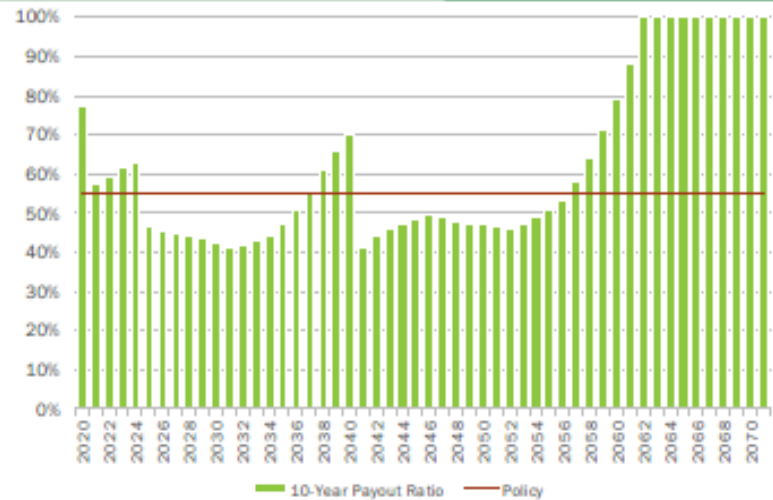
Projects <sup>(1)</sup>	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles <sup>(2)</sup>		5	2020+	\$ 3,200,000 <sup>(3)</sup>
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2025	1,054,533
8 Beazley Elementary School - New	4	30	2025	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	1,000,000
12 PGHS Technology Infrastructure	8	15	2028	209,580
13 Buses	9	10	2021+	2,884,000 <sup>(3)</sup>
14 Clements Technology Infrastr.	10	15	2032	133,560
15 PG Fire Company 1 Renovations	11	15	2032	1,500,000
16 Self-Contained Breathing App.	12	15	2032	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2032	232,192
18 Moore Technology Infrastructure	14	15	2032	73,500
19 Elementary Sch. Tech. Infrastr.	15	15	2032	206,640
20 Beazley Trailer Replacement	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	15	2032	140,939
22 PGHS Trailer Replacement	18	15	2032	140,000
23 South Trailer Replacement	19	15	2032	210,000
24 PGHS Bleachers	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2032	840,000
26 Fire/EMS Opticom System	22	15	2032	448,228
27 PGHS Auditorium	23	15	2033	1,475,532
28 Temple Tennis Courts	24	15	2032	172,380
29 PGEC Trailer Replacement	25	15	2032	504,000
30 Wells Station Road Station	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2041	62,941,477
32 Field Hockey Lighting	28	15	2032	286,443
33 Field House Addition	29	15	2032	281,708
34 Carson CC Baseball Field	30	15	2033	90,000
35 Carson CC Playground	31	15	2033	72,000
36 Turf Grass	32	15	2033	1,000,000
37 Carson CC Pavilion	33	15	2042	118,000
38 Parks & Rec Dog Parks	34	15	2051	70,000
39 <b>Total Projects</b>				<b>\$ 152,596,981</b>

# MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 1 [SEE PAGE 7]

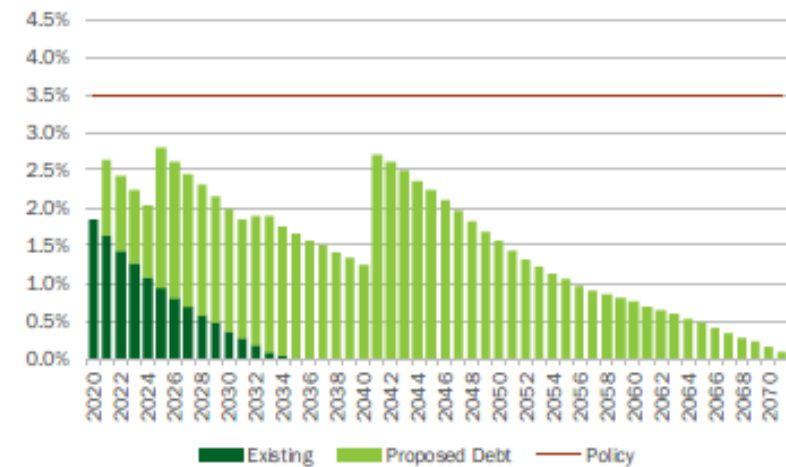
Existing & Proposed Debt Service<sup>(1,2)</sup>



10-Year Payout<sup>(1)</sup>

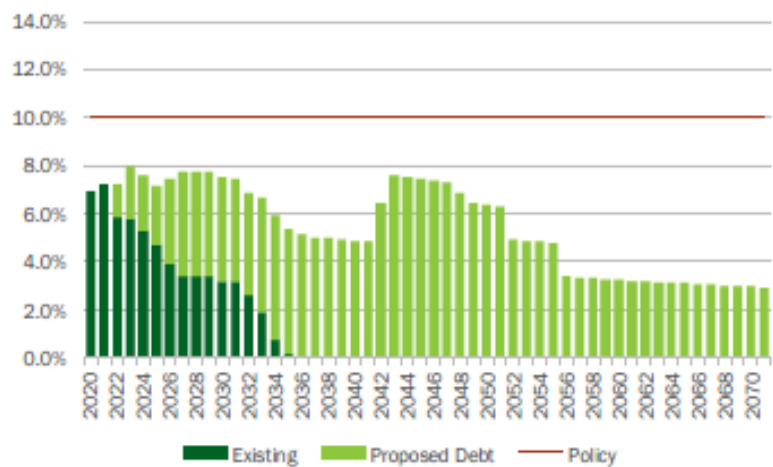


Debt to Assessed Value<sup>(1)</sup>



<sup>(1)</sup> Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

Debt Service to Expenditures<sup>(2)</sup>



<sup>(2)</sup> Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 1 [SEE PAGE 8] – LIMIT RE TAX INCREASE TO 5¢ IN FY2021

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
	Debt Service Requirements										Revenue Available for DE						Debt Service Cash Flow Surplus/Deficit					
											From the Fire Apparatus Replacement		2000/01 VMI/SAO R200 and R40									
	County	Local	Police	Fire	Economic						General Fund	Fund (2)	Development	Economic	Other	Total	Surplus/	Revenue From	Capital	Adjusted	Incremental	Capital
	Obligations Debt	Obligations	Vehicle	Apparatus	Development	CIP Debt Service	Rolling	Total	Budgeted Debt	Dedicated	Debt Service	(Percent)	(Construction)	Market Tax	Revenues	Available	(Deficit)	Prior Tax Impact	Utilized	Surplus/	Tax	Resource Fund
FY	Service	Debt Service	Obligations	Obligations	(Construction)		Program													(Deficit)	Equivalent	Balance
2020	3,899,078	2,633,882	298,837	337,682	385,818	-	-	7,813,820	6,799,027	337,682	388,908	18,802	-	7,841,208	27,387	-	27,387	-	-	27,387	-	27,387
2021	4,097,044	2,616,796	343,818	484,267	386,118	-	-	7,891,030	6,799,027	484,267	388,118	18,248	218,002	7,893,663	(27,387)	1,262,800	-	1,235,113	-	1,235,113	6,804	1,242,000
2022	4,090,813	3,321,187	347,427	483,438	388,168	1,318,887	48,838	7,967,047	6,799,027	484,438	388,168	53,178	-	7,881,798	(318,248)	1,278,128	-	959,876	-	959,876	-	2,322,376
2023	4,082,128	3,311,390	433,841	483,848	388,059	2,230,834	98,078	9,028,978	6,799,027	483,848	388,059	9,879	-	7,680,911	(3,348,061)	1,287,878	(60,187)	-	-	-	-	2,162,189
2024	3,831,386	3,297,308	438,143	484,088	388,728	2,230,834	118,618	8,812,870	6,799,027	484,088	388,728	6,781	-	7,675,991	(837,248)	1,300,798	-	-	-	383,878	-	2,825,866
2025	3,220,490	3,223,888	438,266	484,083	388,281	2,230,834	198,188	8,178,739	6,799,027	484,083	388,281	3,456	-	7,672,816	(835,920)	1,311,763	-	-	-	807,863	-	3,333,507
2026	2,961,793	3,214,817	430,000	-	388,668	3,436,786	247,697	6,886,611	6,799,027	-	388,668	-	-	7,184,878	(5,671,738)	1,326,800	(144,838)	-	-	-	-	3,188,672
2027	2,961,014	711,938	430,000	-	383,853	4,384,875	297,237	9,118,915	6,799,027	-	383,853	-	-	7,182,880	(5,936,035)	1,340,169	(858,888)	-	-	-	-	2,892,808
2028	2,961,911	711,978	430,000	-	386,818	4,384,875	346,776	9,173,481	6,799,027	-	386,818	-	-	7,185,663	(5,988,811)	1,353,871	(832,860)	-	-	-	-	1,869,808
2029	2,961,389	711,764	430,000	-	384,729	4,373,723	396,316	9,237,931	6,799,027	-	384,729	-	-	7,183,756	(5,954,165)	1,367,107	(887,038)	-	-	-	-	1,273,827
2030	2,799,029	711,238	430,000	-	387,400	4,373,723	448,888	9,107,241	6,799,027	-	387,400	-	-	7,186,227	(5,820,817)	1,380,778	(840,039)	-	-	-	-	732,787
2031	2,798,188	710,618	430,000	-	388,816	4,373,723	490,000	9,111,162	6,799,027	-	388,816	-	-	7,187,843	(5,823,318)	1,394,888	(828,734)	-	-	-	-	204,064
2032	2,868,888	887,800	430,000	-	-	4,373,723	490,000	8,807,608	6,799,027	-	-	-	-	6,799,027	(5,808,481)	1,408,831	(198,830)	-	-	-	-	6,124
2033	1,722,101	881,600	430,000	-	-	4,031,416	490,000	8,226,117	6,799,027	-	-	-	-	6,799,027	(5,426,090)	1,422,817	(3,474)	-	-	-	-	890
2034	899,812	-	430,000	-	-	5,847,486	490,000	7,387,386	6,799,027	-	-	-	-	6,799,027	(968,361)	1,436,843	-	-	-	888,802	-	889,182
2035	383,018	-	430,000	-	-	5,847,486	490,000	6,620,471	6,799,027	-	-	-	-	6,799,027	(178,888)	1,451,211	-	-	-	1,429,787	-	2,498,918
2036	-	-	430,000	-	-	5,847,486	490,000	6,627,486	6,799,027	-	-	-	-	6,799,027	(37,181)	1,465,723	-	-	-	1,837,286	-	4,336,213
2037	-	-	430,000	-	-	8,427,280	490,000	6,307,280	6,799,027	-	-	-	-	6,799,027	491,777	1,480,381	-	-	-	1,972,187	-	6,308,370
2038	-	-	430,000	-	-	8,427,280	490,000	6,307,280	6,799,027	-	-	-	-	6,799,027	491,777	1,495,184	-	-	-	1,988,985	-	8,298,351
2039	-	-	430,000	-	-	8,427,280	490,000	6,307,280	6,799,027	-	-	-	-	6,799,027	491,777	1,510,138	-	-	-	2,001,913	-	10,297,244
2040	-	-	430,000	-	-	8,427,280	490,000	6,307,280	6,799,027	-	-	-	-	6,799,027	491,777	1,525,238	-	-	-	2,017,014	-	12,314,258
2041	-	-	430,000	-	-	8,427,280	490,000	6,307,280	6,799,027	-	-	-	-	6,799,027	491,777	1,540,490	-	-	-	2,032,287	-	14,346,526
2042	-	-	430,000	-	-	7,787,896	490,000	8,667,896	6,799,027	-	-	-	-	6,799,027	(3,888,828)	1,555,895	(312,634)	-	-	-	-	14,033,891
2043	-	-	430,000	-	-	9,384,888	490,000	10,474,888	6,799,027	-	-	-	-	6,799,027	(3,679,839)	1,571,484	(2,104,385)	-	-	-	-	11,929,506
2044	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,636,889)	1,587,168	(2,069,820)	-	-	-	-	9,859,686
2045	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,636,889)	1,603,040	(2,043,848)	-	-	-	-	7,803,737
2046	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,636,889)	1,618,070	(2,037,918)	-	-	-	-	5,767,818
2047	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,636,889)	1,633,261	(2,031,728)	-	-	-	-	3,746,090
2048	-	-	430,000	-	-	8,918,320	490,000	9,798,320	6,799,027	-	-	-	-	6,799,027	(2,899,295)	1,651,814	(1,347,881)	-	-	-	-	2,398,408
2049	-	-	430,000	-	-	8,602,280	490,000	9,292,280	6,799,027	-	-	-	-	6,799,027	(2,683,255)	1,668,130	(818,120)	-	-	-	-	1,583,284
2050	-	-	430,000	-	-	8,602,280	490,000	9,292,280	6,799,027	-	-	-	-	6,799,027	(2,683,255)	1,684,811	(798,466)	-	-	-	-	784,860
2051	-	-	430,000	-	-	8,602,280	490,000	9,292,280	6,799,027	-	-	-	-	6,799,027	(2,683,255)	1,701,698	(781,896)	-	-	-	-	3,244
2052	-	-	430,000	-	-	6,298,180	490,000	7,178,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,718,676	-	-	-	1,339,883	-	1,342,787
2053	-	-	430,000	-	-	6,298,180	490,000	7,178,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,735,883	-	-	-	1,356,740	-	2,699,537
2054	-	-	430,000	-	-	6,298,180	490,000	7,178,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,753,221	-	-	-	1,374,088	-	4,073,626
2055	-	-	430,000	-	-	6,298,180	490,000	7,178,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,770,783	-	-	-	1,391,431	-	5,465,046
2056	-	-	430,000	-	-	6,173,911	490,000	6,863,911	6,799,027	-	-	-	-	6,799,027	(1,745,108)	1,788,481	-	-	-	3,833,877	-	8,898,843
2057	-	-	430,000	-	-	6,173,911	490,000	6,863,911	6,799,027	-	-	-	-	6,799,027	(1,745,108)	1,806,346	-	-	-	3,851,483	-	12,810,394
2058	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,824,509	-	-	-	3,869,138	-	16,530,442
2059	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,842,683	-	-	-	3,886,382	-	19,748,824
2060	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,861,080	-	-	-	3,904,808	-	23,348,633
2061	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,879,690	-	-	-	3,923,418	-	26,881,052
2062	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,898,487	-	-	-	3,942,346	-	30,853,268
2063	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,917,472	-	-	-	3,973,201	-	34,308,469
2064	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,936,647	-	-	-	3,992,376	-	38,000,848
2065	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027	-	-	-	-	6,799,027	(1,736,729)	1,956,013	-	-	-	3,711,742	-	41,712,887
2066	-	-	430,000	-	-	6,163,296	490,000	6,843,296	6,799,027													

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 1 NATURAL TAX INCREASE

[SEE PAGE 9]

Debt Service Requirements										Revenue Available for DS										Debt Service Cash Flow Surplus (Deficit)				
FY	County	School	Police Vehicle	Fire	Economic	CIP Debt Service	Bus Rolling	Total	General Fund	From the Fine	Economic	2010/2011	Other	Total	Surplus/	Revenue From	Capital	Adjusted	Estimated	Capital				
	Obligations Debt Service	Obligations Debt Service	Obligations	Obligations	Development (Cross-jurisdiction)					Replacement Fund (2 Percent)	Development Month Tax	WML/VSCD REED and RAB Federal Subsidy (100%)												
2020	3,898,276	2,838,863	298,807	337,482	385,916	-	-	7,851,820	6,799,027	337,482	385,916	18,803	-	7,641,205	27,387	-	-	27,387	-	-	27,387			
2021	4,097,264	2,819,796	363,816	684,267	386,118	-	-	7,851,050	6,799,027	684,267	386,118	18,248	218,000	7,903,665	(27,387)	-	(27,387)	-	-	-	-			
2022	4,090,810	3,321,587	587,827	686,436	386,168	1,318,887	89,839	7,897,087	6,799,027	686,436	386,168	13,278	-	7,680,799	(318,249)	-	-	(318,249)	1,844	-	-			
2023	4,082,129	3,311,990	613,841	683,809	386,089	2,235,634	99,979	8,026,974	6,799,027	683,809	386,089	9,979	-	7,690,911	(1,348,044)	318,401	-	(1,029,643)	4,604	-	-			
2024	3,831,364	3,297,308	636,143	684,096	385,728	2,235,634	148,618	8,612,870	6,799,027	684,096	385,728	6,781	-	7,675,861	(837,280)	1,361,844	-	(695,436)	-	-	-			
2025	3,220,450	3,223,899	635,264	684,093	385,281	2,235,634	198,158	8,176,735	6,799,027	684,093	385,281	3,456	-	7,672,811	(605,920)	1,378,180	-	(869,240)	-	-	-			
2026	2,861,793	3,216,817	630,000	-	385,028	2,235,766	247,887	8,686,435	6,799,027	-	385,028	-	-	7,584,679	(1,471,736)	1,388,915	(82,803)	-	-	-	-			
2027	2,861,016	711,899	630,000	-	383,803	2,264,879	297,237	9,148,608	6,799,027	-	383,803	-	-	7,182,889	(1,836,035)	1,432,860	(937,169)	-	-	-	-			
2028	2,861,911	711,878	630,000	-	386,018	2,264,879	346,778	9,172,687	6,799,027	-	386,018	-	-	7,588,966	(1,866,910)	1,432,828	(957,081)	-	-	-	-			
2029	2,861,389	711,744	630,000	-	384,729	2,273,723	396,316	9,237,901	6,799,027	-	384,729	-	-	7,183,799	(2,064,145)	1,430,997	(1,007,762)	(16,387)	1,894	-	-			
2030	2,798,029	711,238	630,000	-	387,600	2,273,723	446,858	9,307,248	6,799,027	-	387,600	-	-	7,588,627	(1,820,817)	1,468,155	-	-	-	-	-			
2031	2,758,066	710,468	630,000	-	388,816	2,273,723	496,000	9,111,182	6,799,027	-	388,816	-	-	7,187,861	(1,823,318)	1,491,805	-	-	-	-	-			
2032	2,868,865	687,800	630,000	-	373,723	2,260,000	540,688	8,407,688	6,799,027	-	373,723	-	-	6,799,027	(1,808,444)	1,498,360	-	-	-	-	-			
2033	1,722,001	681,600	630,000	-	373,723	2,260,000	590,117	8,226,117	6,799,027	-	373,723	-	-	6,799,027	(1,722,001)	1,498,360	-	-	-	-	-			
2034	898,812	630,000	630,000	-	367,486	2,260,000	637,388	7,367,388	6,799,027	-	367,486	-	-	6,799,027	(898,812)	1,498,360	-	-	-	-	-			
2035	383,018	630,000	630,000	-	367,486	2,260,000	680,417	6,820,417	6,799,027	-	367,486	-	-	6,799,027	(383,018)	1,498,360	-	-	-	-	-			
2036	-	630,000	630,000	-	367,486	2,260,000	727,617	6,427,617	6,799,027	-	367,486	-	-	6,799,027	(371,871)	1,498,360	-	-	-	-	-			
2037	-	630,000	630,000	-	367,486	2,260,000	774,817	6,032,817	6,799,027	-	367,486	-	-	6,799,027	(419,177)	1,498,360	-	-	-	-	-			
2038	-	630,000	630,000	-	367,486	2,260,000	822,017	5,638,017	6,799,027	-	367,486	-	-	6,799,027	(466,477)	1,498,360	-	-	-	-	-			
2039	-	630,000	630,000	-	367,486	2,260,000	869,217	5,243,217	6,799,027	-	367,486	-	-	6,799,027	(513,777)	1,498,360	-	-	-	-	-			
2040	-	630,000	630,000	-	367,486	2,260,000	916,417	4,848,417	6,799,027	-	367,486	-	-	6,799,027	(561,077)	1,498,360	-	-	-	-	-			
2041	-	630,000	630,000	-	367,486	2,260,000	963,617	4,453,617	6,799,027	-	367,486	-	-	6,799,027	(608,377)	1,498,360	-	-	-	-	-			
2042	-	630,000	630,000	-	367,486	2,260,000	1,010,817	4,058,817	6,799,027	-	367,486	-	-	6,799,027	(655,677)	1,498,360	-	-	-	-	-			
2043	-	630,000	630,000	-	367,486	2,260,000	1,058,017	3,664,017	6,799,027	-	367,486	-	-	6,799,027	(702,977)	1,498,360	-	-	-	-	-			
2044	-	630,000	630,000	-	367,486	2,260,000	1,105,217	3,269,217	6,799,027	-	367,486	-	-	6,799,027	(750,277)	1,498,360	-	-	-	-	-			
2045	-	630,000	630,000	-	367,486	2,260,000	1,152,417	2,874,417	6,799,027	-	367,486	-	-	6,799,027	(797,577)	1,498,360	-	-	-	-	-			
2046	-	630,000	630,000	-	367,486	2,260,000	1,199,617	2,479,617	6,799,027	-	367,486	-	-	6,799,027	(844,877)	1,498,360	-	-	-	-	-			
2047	-	630,000	630,000	-	367,486	2,260,000	1,246,817	2,084,817	6,799,027	-	367,486	-	-	6,799,027	(892,177)	1,498,360	-	-	-	-	-			
2048	-	630,000	630,000	-	367,486	2,260,000	1,294,017	1,689,017	6,799,027	-	367,486	-	-	6,799,027	(939,477)	1,498,360	-	-	-	-	-			
2049	-	630,000	630,000	-	367,486	2,260,000	1,341,217	1,294,217	6,799,027	-	367,486	-	-	6,799,027	(986,777)	1,498,360	-	-	-	-	-			
2050	-	630,000	630,000	-	367,486	2,260,000	1,388,417	899,417	6,799,027	-	367,486	-	-	6,799,027	(1,034,077)	1,498,360	-	-	-	-	-			
2051	-	630,000	630,000	-	367,486	2,260,000	1,435,617	504,617	6,799,027	-	367,486	-	-	6,799,027	(1,081,377)	1,498,360	-	-	-	-	-			
2052	-	630,000	630,000	-	367,486	2,260,000	1,482,817	109,817	6,799,027	-	367,486	-	-	6,799,027	(1,128,677)	1,498,360	-	-	-	-	-			
2053	-	630,000	630,000	-	367,486	2,260,000	1,530,017	(285,217)	6,799,027	-	367,486	-	-	6,799,027	(1,175,977)	1,498,360	-	-	-	-	-			
2054	-	630,000	630,000	-	367,486	2,260,000	1,577,217	(680,417)	6,799,027	-	367,486	-	-	6,799,027	(1,223,277)	1,498,360	-	-	-	-	-			
2055	-	630,000	630,000	-	367,486	2,260,000	1,624,417	(1,075,617)	6,799,027	-	367,486	-	-	6,799,027	(1,270,577)	1,498,360	-	-	-	-	-			
2056	-	630,000	630,000	-	367,486	2,260,000	1,671,617	(1,470,817)	6,799,027	-	367,486	-	-	6,799,027	(1,317,877)	1,498,360	-	-	-	-	-			
2057	-	630,000	630,000	-	367,486	2,260,000	1,718,817	(1,866,017)	6,799,027	-	367,486	-	-	6,799,027	(1,365,177)	1,498,360	-	-	-	-	-			
2058	-	630,000	630,000	-	367,486	2,260,000	1,766,017	(2,260,217)	6,799,027	-	367,486	-	-	6,799,027	(1,412,477)	1,498,360	-	-	-	-	-			
2059	-	630,000	630,000	-	367,486	2,260,000	1,813,217	(2,655,417)	6,799,027	-	367,486	-	-	6,799,027	(1,459,777)	1,498,360	-	-	-	-	-			
2060	-	630,000	630,000	-	367,486	2,260,000	1,860,417	(3,050,617)	6,799,027	-	367,486	-	-	6,799,027	(1,507,077)	1,498,360	-	-	-	-	-			
2061	-	630,000	630,000	-	367,486	2,260,000	1,907,617	(3,445,817)	6,799,027	-	367,486	-	-	6,799,027	(1,554,377)	1,498,360	-	-	-	-	-			
2062	-	630,000	630,000	-	367,486	2,260,000	1,954,817	(3,841,017)	6,799,027	-	367,486	-	-	6,799,027	(1,601,677)	1,498,360	-	-	-	-	-			
2063	-	630,000	630,000	-	367,486	2,260,000	2,002,017	(4,236,217)	6,799,027	-	367,486	-	-	6,799,027	(1,648,977)	1,498,360	-	-	-	-	-			
2064	-	630,000	630,000	-	367,486	2,260,000	2,049,217	(4,631,417)	6,799,027	-	367,486	-	-	6,799,027	(1,696,277)	1,498,360	-	-	-	-	-			
2065	-	630,000	630,000	-	367,486	2,260,000	2,096,417	(5,026,617)	6,799,027	-	367,486	-	-	6,799,027	(1,743,577)	1,498,360	-	-	-	-	-			
2066	-	630,000	630,000	-	367,486	2,260,000	2,143,617	(5,421,817)	6,799,027	-	367,486	-	-	6,799,027	(1,790,877)	1,498,360	-	-	-	-	-			
2067	-	630,000	630,000	-	367,486	2,260,000	2,190,817	(5,817,017)	6,799,027	-	367,486	-	-	6,799,027	(1,838,177)	1,498,360	-	-	-	-	-			
2068	-	630,000	630,000	-	367,486	2,260,000	2,238,017	(6,212,217)	6,799,027	-	367,486	-	-	6,799,027	(1,885,477)	1,498,360	-	-	-	-	-			
2069	-	630,000	630,000	-	367,486	2,260,000	2,285,217	(6,607,417)	6,799,027	-	367,486	-	-	6,799,027	(1,932,777)	1,498,360	-	-	-	-	-			
2070	-	630,000	630,000	-	367,486	2,260,000	2,332,417	(7,002,617)	6,799,027	-	367,486	-	-	6,799,027	(1,980,077)	1,498,360	-	-	-	-	-			
2071	-	630,000	63																					

# CIP FINANCING SCENARIO 2 – PROJECTS IN RANK ORDER NEW BEAZLEY IN 2034 [SEE PAGE 11]

Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2034	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2034	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000
12 PGHS Technology Infrastructure	15	2021	-	209,580	-	-	-	-	-	209,580	-	209,580
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	133,560	-	-	-	-	-	133,560	-	133,560
15 PG Fire Company 1 Renovations	15	2021	-	1,500,000	-	-	-	-	-	1,500,000	-	1,500,000
16 Self-Contained Breathing Apparatus	15	2021	-	1,556,100	-	-	-	-	-	1,556,100	-	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2021	-	232,192	-	-	-	-	-	232,192	-	232,192
18 Moore Technology Infrastructure	15	2021	-	73,500	-	-	-	-	-	73,500	-	73,500
19 Elementary School Technology Infrastructure	15	2021	-	206,640	-	-	-	-	-	206,640	-	206,640
20 Beazley Trailer Replacement (4 of 7 needed)	15	2021	-	280,000	-	-	-	-	-	280,000	-	280,000
21 Courtroom Audio Visual Refresh	15	2021	-	140,939	-	-	-	-	-	140,939	-	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2021	-	140,000	-	-	-	-	-	140,000	-	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2021	-	210,000	-	-	-	-	-	210,000	-	210,000
24 PGHS Bleachers	15	2021	-	306,803	-	-	-	-	-	306,803	-	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2021	-	840,000	-	-	-	-	-	840,000	-	840,000
26 Fire/EMS Opticom System	15	2021	-	448,228	-	-	-	-	-	448,228	-	448,228
27 PGHS Auditorium	15	2021	-	1,475,532	-	-	-	-	-	1,475,532	-	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2021	-	172,380	-	-	-	-	-	172,380	-	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2021	-	504,000	-	-	-	-	-	504,000	-	504,000
30 Wells Station Road Fire & EMS Station	15	2024	-	-	-	-	3,100,000	-	-	3,100,000	-	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2036	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2025	-	-	-	-	-	286,443	-	286,443	-	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2037	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2048	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2051	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2051	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2051	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2051	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$5,070,000	\$42,532,101	\$ 812,000	\$812,000	\$3,912,000	\$ 1,098,443	\$812,000	\$ 55,048,544	\$97,548,437	\$ 152,596,981



# CIP FINANCING SCENARIO 2 – PROJECTS IN RANK ORDER NEW BEAZLEY IN 2034 [SEE PAGE 12]

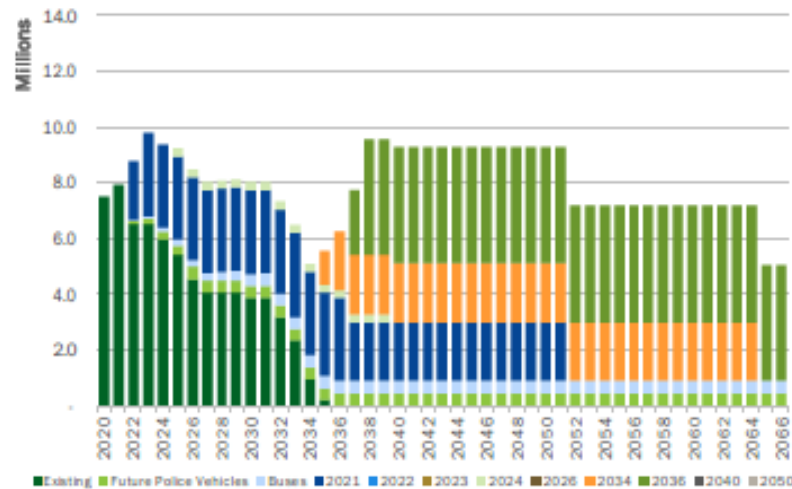
## CIP Projects

Projects <sup>(1)</sup>	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles <sup>(2)</sup>		5	2020+	\$ 3,200,000 <sup>(3)</sup>
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2034	1,054,533
8 Beazley Elementary School - New	4	30	2034	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	1,000,000
12 PGHS Technology Infrastructure	8	15	2021	209,580
13 Buses	9	10	2021+	2,884,000 <sup>(3)</sup>
14 Clements Technology Infrastr.	10	15	2021	133,560
15 PG Fire Company 1 Renovations	11	15	2021	1,500,000
16 Self-Contained Breathing App.	12	15	2021	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2021	232,192
18 Moore Technology Infrastructure	14	15	2021	73,500
19 Elementary Sch. Tech. Infrastr.	15	15	2021	206,640
20 Beazley Trailer Replacement	16	15	2021	280,000
21 Courtroom Audio Visual Refresh	17	15	2021	140,939
22 PGHS Trailer Replacement	18	15	2021	140,000
23 South Trailer Replacement	19	15	2021	210,000
24 PGHS Bleachers	20	15	2021	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2021	840,000
26 Fire/EMS Opticom System	22	15	2021	448,228
27 PGHS Auditorium	23	15	2021	1,475,532
28 Temple Tennis Courts	24	15	2021	172,380
29 PGEC Trailer Replacement	25	15	2021	504,000
30 Wells Station Road Station	26	15	2024	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2036	62,941,477
32 Field Hockey Lighting	28	15	2025	286,443
33 Field House Addition	29	15	2037	281,708
34 Carson CC Baseball Field	30	15	2048	90,000
35 Carson CC Playground	31	15	2051	72,000
36 Turf Grass	32	15	2051	1,000,000
37 Carson CC Pavilion	33	15	2051	118,000
38 Parks & Rec Dog Parks	34	15	2051	70,000
39 Total Projects				\$ 152,596,981

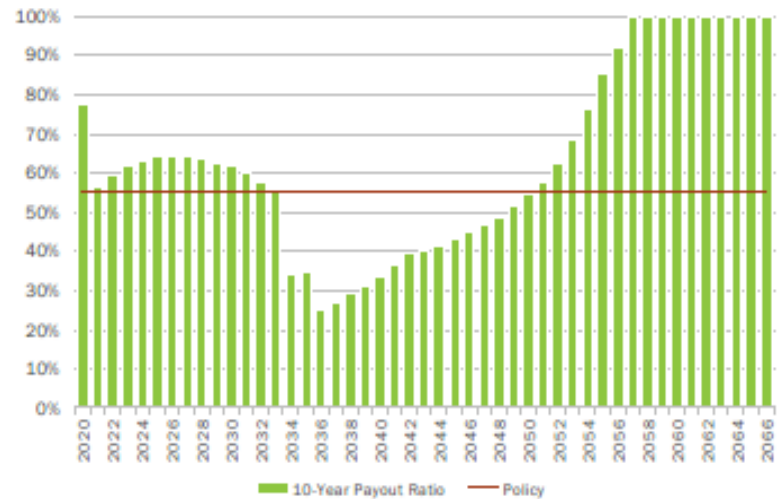
# MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 2

[SEE PAGE 13]

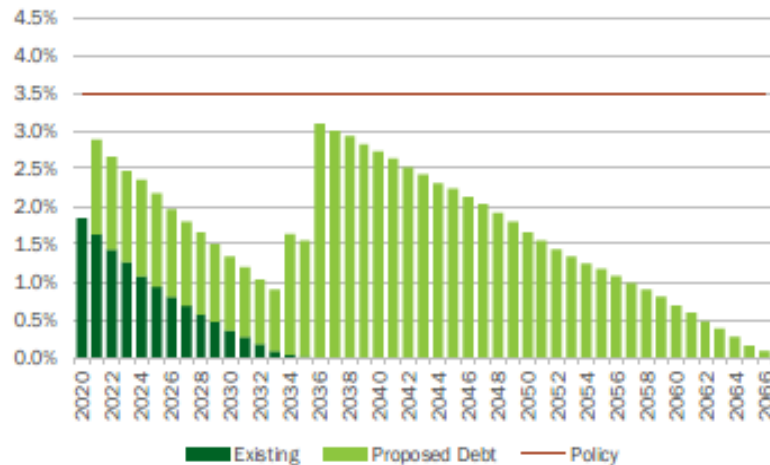
Existing & Proposed Debt Service<sup>(1,2)</sup>



10-Year Payout<sup>(1)</sup>



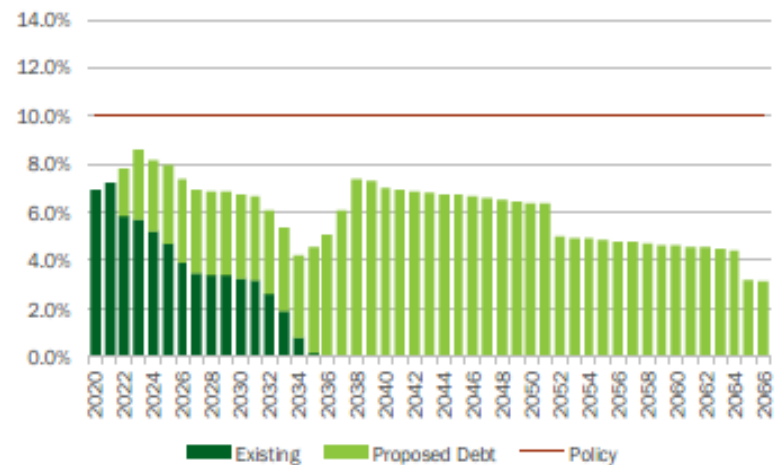
Debt to Assessed Value<sup>(1)</sup>



<sup>(1)</sup> Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

DAVENPORT & COMPANY

Debt Service to Expenditures<sup>(2)</sup>



<sup>(2)</sup> Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 2 LIMIT RE TAX INCREASE TO 5¢ IN FY2021 [SEE PAGE 14]

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Debt Service Requirements									Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police/Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CSP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Fund (Dedicated Permitted)	Economic Development Misc Tax (Crosspointe)	2010NAR VMT/VACD R2ED and RAB Federal Subsidy**	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	266,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	1,262,500
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,603,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,076,641	49,539	8,755,302	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,073,403)	1,275,125	-	201,722	-	1,484,222
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,088,769	99,079	9,787,129	6,799,027	483,845	388,059	9,879	-	7,680,911	(2,106,218)	1,287,876	(816,342)	-	-	645,880
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,088,769	148,618	9,371,034	6,799,027	484,055	385,728	6,761	-	7,675,581	(1,695,453)	1,300,755	(384,679)	-	-	261,201
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,267,606	186,158	9,215,707	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,542,891)	1,313,763	(229,129)	-	-	22,072
2026	3,841,054	1,214,517	430,000	-	385,648	2,293,369	247,697	8,513,034	6,799,027	-	385,648	-	-	7,184,675	(1,328,359)	1,326,900	(1,449)	-	-	20,624
2027	3,841,054	711,839	430,000	-	383,853	2,293,369	297,237	8,057,451	6,799,027	-	383,853	-	-	7,182,880	(874,522)	1,340,169	-	465,638	-	486,281
2028	3,841,911	711,878	430,000	-	386,918	2,293,369	346,776	8,110,953	6,799,027	-	386,918	-	-	7,185,945	(625,007)	1,353,571	-	438,562	-	914,825
2029	3,841,389	711,744	430,000	-	384,729	2,293,369	396,216	8,157,547	6,799,027	-	384,729	-	-	7,183,758	(873,791)	1,367,507	-	393,315	-	1,308,140
2030	3,758,029	711,238	430,000	-	387,402	2,293,369	445,955	8,026,980	6,799,027	-	387,402	-	-	7,186,427	(840,463)	1,380,778	-	540,314	-	1,848,458
2031	3,758,168	710,458	430,000	-	388,816	2,293,369	450,000	8,030,809	6,799,027	-	388,816	-	-	7,187,843	(842,966)	1,394,585	-	551,620	-	2,400,076
2032	3,565,985	587,800	430,000	-	-	2,293,369	450,000	7,327,134	6,799,027	-	-	-	-	6,799,027	(528,107)	1,408,531	-	880,424	-	3,280,498
2033	3,722,101	591,600	430,000	-	-	2,293,369	450,000	6,487,070	6,799,027	-	-	-	-	6,799,027	311,957	1,422,617	-	1,734,574	-	5,015,072
2034	939,912	-	430,000	-	-	2,293,369	450,000	5,113,281	6,799,027	-	-	-	-	6,799,027	1,685,746	1,436,843	-	2,122,589	-	8,137,661
2035	193,015	-	430,000	-	-	4,499,491	450,000	5,572,506	6,799,027	-	-	-	-	6,799,027	1,226,521	1,451,211	-	2,677,732	-	10,815,393
2036	-	-	430,000	-	-	5,817,608	450,000	6,297,608	6,799,027	-	-	-	-	6,799,027	501,419	1,465,723	-	1,987,143	-	12,782,536
2037	-	-	430,000	-	-	6,899,553	450,000	7,779,553	6,799,027	-	-	-	-	6,799,027	(880,526)	1,480,381	-	499,855	-	13,282,391
2038	-	-	430,000	-	-	8,721,587	450,000	9,601,587	6,799,027	-	-	-	-	6,799,027	(2,802,560)	1,495,184	(1,307,375)	-	-	11,975,015
2039	-	-	430,000	-	-	8,721,587	450,000	9,601,587	6,799,027	-	-	-	-	6,799,027	(2,802,560)	1,510,136	(1,292,423)	-	-	10,682,592
2040	-	-	430,000	-	-	8,442,769	450,000	9,322,769	6,799,027	-	-	-	-	6,799,027	(2,523,742)	1,525,238	(998,505)	-	-	9,684,087
2041	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,540,490	(857,489)	-	-	8,726,598
2042	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,555,895	(842,086)	-	-	7,784,513
2043	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,571,454	(826,526)	-	-	6,857,988
2044	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,587,168	(810,811)	-	-	5,947,177
2045	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,603,040	(804,939)	-	-	5,052,237
2046	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,619,070	(798,909)	-	-	4,173,329
2047	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,635,261	(862,718)	-	-	3,310,610
2048	-	-	430,000	-	-	8,417,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,651,614	(846,386)	-	-	2,484,245
2049	-	-	430,000	-	-	8,425,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,668,130	(831,944)	-	-	1,624,301
2050	-	-	430,000	-	-	8,425,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,684,811	(821,283)	-	-	805,038
2051	-	-	430,000	-	-	8,425,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,701,618	(804,415)	-	-	623
2052	-	-	430,000	-	-	6,437,988	450,000	7,307,988	6,799,027	-	-	-	-	6,799,027	(508,971)	1,718,676	-	1,209,704	-	1,310,328
2053	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,735,963	-	1,223,328	-	2,462,556
2054	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,753,321	-	1,248,587	-	3,732,143
2055	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,770,753	-	1,267,119	-	5,019,262
2056	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,788,461	-	1,284,827	-	6,302,699
2057	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,804,346	-	1,322,711	-	7,644,800
2058	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,820,409	-	1,340,775	-	8,987,575
2059	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,842,653	-	1,359,019	-	10,346,594
2060	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,861,080	-	1,377,445	-	11,724,039
2061	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,879,690	-	1,396,056	-	13,120,095
2062	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,898,487	-	1,414,853	-	14,534,948
2063	-	-	430,000	-	-	6,432,441	450,000	7,282,441	6,799,027	-	-	-	-	6,799,027	(483,634)	1,917,472	-	1,433,838	-	15,968,786
2064	-	-	430,000	-	-	6,394,567	450,000	7,274,567	6,799,027	-	-	-	-	6,799,027	(475,540)	1,936,647	-	1,462,107	-	17,429,894
2065	-	-	430,000	-	-	4,270,328	450,000	5,150,328	6,799,027	-	-	-	-	6,799,027	1,648,699	1,954,013	-	2,604,712	-	21,034,806
2066	-	-	430,000	-	-	4,270,328	450,000	5,150,328	6,799,027	-	-	-	-	6,799,027	1,648,699	1,975,574	-	2,624,273	-	24,658,879
Total*	45,724,095	16,360,812	19,881,966	2,758,118	4,634,625	268,068,588	18,429,275	275,857,509	2,758,118	4,634,625	68,443	218,002	-	-	Total	73,282,930	(14,725,365)	-	5.05¢	-



# DEBT AFFORDABILITY ANALYSIS – SCENARIO 2 NATURAL TAX INCREASE [SEE PAGE 15]

Debt Service Requirements										Revenue Available for DE						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Cooperatives) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Allocated Debt	From the Fire Apparatus Replacement Fund (2 Percent)	Economic Development Mixed Tax (Cooperatives)	2010 GASB 54/55C 9222 and 9401 Federal Subsidy (20%)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax in Post	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance	
2020	3,898,076	2,639,893	298,507	337,462	395,916	-	-	7,531,852	6,799,027	337,462	395,916	18,402	-	7,531,808	27,387	-	-	27,387	-	27,387	
2021	4,297,016	2,819,796	313,819	364,267	395,118	-	-	7,831,006	6,799,027	364,267	395,118	18,216	218,002	7,486,798	(27,387)	-	(27,387)	-	6,314	-	
2022	4,696,813	3,020,587	327,427	386,436	395,188	2,076,651	69,939	8,769,232	6,799,027	386,436	395,188	13,376	-	7,690,768	(1,079,465)	-	-	(1,079,465)	8,314	-	
2023	4,982,126	3,111,390	333,811	393,899	398,099	2,888,799	99,079	9,787,126	6,799,027	393,816	398,099	9,879	-	7,690,915	(2,106,211)	1,086,137	-	(1,020,074)	8,974	-	
2024	5,351,364	3,297,358	338,143	396,095	398,728	2,888,799	138,818	9,571,025	6,799,027	396,095	398,728	6,781	-	7,679,651	(1,896,434)	2,127,280	-	-	631,846	631,846	
2025	5,220,650	3,223,899	339,264	394,063	398,293	3,267,608	198,158	9,251,701	6,799,027	394,063	398,291	3,466	-	7,672,816	(1,582,890)	2,168,595	-	-	606,661	1,037,401	
2026	5,061,793	3,216,817	339,000	-	398,648	3,263,369	227,257	8,525,021	6,799,027	-	398,648	-	-	7,184,676	(1,326,346)	2,223,038	-	-	897,692	1,878,198	
2027	5,061,916	711,939	339,000	-	393,893	3,263,369	297,237	8,687,411	6,799,027	-	393,893	-	-	7,182,860	(874,532)	2,181,739	-	-	1,316,601	3,186,401	
2028	5,061,911	712,978	339,000	-	398,918	3,263,369	336,776	8,105,953	6,799,027	-	398,918	-	-	7,185,985	(926,007)	2,223,696	-	-	1,399,689	4,586,090	
2029	5,061,989	711,764	339,000	-	394,729	3,263,369	396,316	8,167,847	6,799,027	-	394,729	-	-	7,183,796	(973,791)	2,239,793	-	-	1,362,002	5,947,092	
2030	5,759,029	712,238	339,000	-	397,650	3,263,369	438,858	8,026,980	6,799,027	-	397,650	-	-	7,186,421	(868,569)	2,268,181	-	-	1,437,607	7,384,747	
2031	5,758,068	710,458	339,000	-	398,810	3,263,369	490,000	8,030,639	6,799,027	-	398,810	-	-	7,187,843	(862,866)	2,280,732	-	-	1,437,767	8,802,508	
2032	5,888,869	687,800	339,000	-	3,263,369	490,000	7,327,138	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,088,800)	2,333,939	-	-	1,776,432	10,577,940	
2033	5,722,001	691,800	339,000	-	3,263,369	490,000	6,687,070	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,117,967)	2,324,618	-	-	2,038,927	13,016,473	
2034	6,939,622	-	339,000	-	3,263,369	490,000	5,123,281	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,660,788)	2,370,615	-	-	4,033,687	17,050,160	
2035	5,933,038	-	339,000	-	4,499,491	490,000	6,172,036	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,226,521)	2,375,339	-	-	3,999,660	20,651,820	
2036	-	-	339,000	-	4,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,417,431)	2,387,072	-	-	2,898,692	23,550,512	
2037	-	-	339,000	-	4,899,933	490,000	7,779,933	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,660,911)	2,421,043	-	-	1,660,917	24,990,429	
2038	-	-	339,000	-	6,723,987	490,000	6,631,987	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,114,960)	2,465,268	(387,396)	-	-	24,633,623	
2039	-	-	339,000	-	6,723,987	490,000	6,631,987	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,114,960)	2,465,268	(387,396)	-	-	24,300,789	
2040	-	-	339,000	-	6,643,789	490,000	6,322,789	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,152,742)	2,466,605	(26,339)	-	-	24,271,430	
2041	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	21,368	24,292,798	
2042	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	46,961	24,339,759	
2043	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	72,007	24,411,766	
2044	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	97,927	24,509,693	
2045	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	123,694	24,633,387	
2046	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	149,880	24,783,267	
2047	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	176,319	24,959,586	
2048	-	-	339,000	-	6,417,008	490,000	6,297,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,487,979)	2,459,347	-	-	203,002	25,162,587	
2049	-	-	339,000	-	6,426,101	490,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,506,076)	2,726,000	-	-	222,018	25,384,605	
2050	-	-	339,000	-	6,426,101	490,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,506,076)	2,726,000	-	-	249,299	25,633,904	
2051	-	-	339,000	-	6,426,101	490,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,506,076)	2,782,807	-	-	274,833	25,910,737	
2052	-	-	339,000	-	6,427,998	490,000	7,307,998	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,508,971)	2,820,786	-	-	303,785	26,214,522	
2053	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,836,863	-	-	330,229	26,544,751	
2054	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,867,262	-	-	356,618	26,901,369	
2055	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,895,926	-	-	383,260	27,284,629	
2056	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,924,886	-	-	410,260	27,694,889	
2057	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,954,133	-	-	437,819	28,132,708	
2058	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	2,983,676	-	-	465,888	28,598,596	
2059	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	3,013,611	-	-	493,957	29,092,553	
2060	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	3,043,646	-	-	522,026	29,614,579	
2061	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	3,073,680	-	-	550,095	30,164,674	
2062	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	3,103,715	-	-	578,164	30,742,838	
2063	-	-	339,000	-	6,402,661	490,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,833,634)	3,133,750	-	-	606,233	31,349,071	
2064	-	-	339,000	-	6,384,887	490,000	7,278,887	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,776,860)	3,163,785	-	-	634,302	31,983,373	
2065	-	-	339,000	-	6,270,328	490,000	6,160,328	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,618,699)	3,193,820	-	-	662,371	32,645,744	
2066	-	-	339,000	-	6,270,328	490,000	6,160,328	8,799,027	6,799,027	-	-	-	-	6,799,027	(1,618,699)	3,223,855	-	-	690,440	33,336,184	
Total	45,724,095	16,369,813	29,881,996	2,759,118	4,854,826	268,088,988	18,429,276	375,867,008	2,759,118	4,854,826	68,465	218,002	-	3,040,813	(114,876,169)	(716,886)	-	-	8,189	-	

**Tax Increase**  
 2022- 4.21¢  
 2023 – 3.97¢  
**TOTAL \$8.18¢**

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000    Assumed Growth Rate: 1.0%

Up-Front 5.00¢ OR Reserves of \$51,921,450.

# CONCLUSION

- Completing New Beazley and ***any other projects*** in the short-term is likely ***not*** possible without a tax increase beyond 5¢
- Delaying completion of Beazley until 2034 allows for completion of more projects over the next 5 years
- Focus – complete projects as County is able in CIP Committee rank order to the extent possible

# Discussion Materials

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## Prince George County, Virginia



February 18, 2020



# CIP Analysis | Future Projects



# Overview | CIP Analysis Scenarios

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- For the purposes of this illustration, all of the Scenarios herein assumes that the County utilizes \$218,002 of other reserves or revenues in FY 2021 to eliminate the equivalent tax impact of the 2019 Fall Financing.
  
- In order to illustrate and measure the impact of the County's potential CIP needs, the following Scenarios have been analyzed:
  1. Fund All CIP Projects by Rank as Capacity Allows
  2. Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows
  3. Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows with the Exception of the Following:
    - Fire Company 1 Renovations raised from Rank #11 to #7
  
- For each of the Scenarios above, the Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in the amount of \$328,000, reflecting the County's Local Match Requirement. The funding for these projects is assumed in Scenarios 1 to 3 as follows:
  1. FY 2026
  2. FY 2021
  3. FY 2021

# Summary of Results | CIP Analysis



A			B		C	D		E		F		G			H	I	J	K	L	M							
						Scenario 1		Scenario 2		Scenario 3		Committee					Project	Scenario 1	Scenario 2	Scenario 3							
Projects <sup>(1)</sup>			Amount		Term	Inc.	FY	Inc.	FY	Inc.	FY	Rank			Term		Amounts	FY	FY	FY							
1	Police Vehicles (Rolling Stock) <sup>(2)</sup>		\$400,000/Yr		5	☑	2020+	☑	2020+	☑	2020+	1	Police Vehicles <sup>(2)</sup>		5	\$	3,200,000	2020+	2020+	2020+	(2)						
2	New Walton Elementary School		\$31,954,151		30	☑	2021	☑	2021	☑	2021	2	Fire Apparatus		5		2,250,000	2020	2020	2020							
3	Fleet Garage Bay Expansion		\$2,100,000		15	☑	2027	☑	2021	☑	2021	3	Wellness Center		15		1,420,000	2020	2020	2020							
4	PG Fire Company 1 Renovations		\$2,500,000		15	☑	2032	☑	2021	☑	2021	4	Broadband Expansion		15		1,000,000	2020	2020	2020							
5	Buses (Rolling Stock) <sup>(2)</sup>		\$412,000/Yr		10	☑	2021+	☑	2021+	☑	2021+	5	New Walton Design Phase		1	30	845,432	2021	2021	2021							
6	New Beazley Elementary School		\$32,163,252		30	☑	2025	☑	2034	☑	2027	6	New Walton Elementary School		2	30	31,108,719	2021	2021	2021							
7	All Other CIP Projects		\$73,125,578			☑	2021-42	☑	2021-37	☑	2021-41	7	Beazley Elem. Design Phase		3	30	1,054,533	2025	2034	2027							
8												8	New Beazley Elementary School		4	30	31,108,719	2025	2034	2027							
9	Borrowing Assumptions											9	PGHS Generator		5	15	179,220	2021	2021	2021							
10	Debt Service Structure					Level Debt Service		Level Debt Service		Level Debt Service		10	Zoll X Series monitors/defrib.		6	15	157,276	2021	2021	2021							
11	Longest Term (in Years)					30		30		30		11	Fleet Garage Bay Expansion		7	15	2,100,000	2027	2021	2021							
12	Assumed Planning Interest Rates											12	Tech. Infrast. (PGHS,Clements,Moore,ES)		8	15	328,000	2026	2021	2021							
13	5 Year Term					3.0%		3.0%		3.0%		13	Buses <sup>(2)</sup>		9	10	2,884,000	2021+	2021+	2021+	(2)						
14	10 Year Term					3.5%		3.5%		3.5%		14	Clements Technology Infrastr.		10	15	-	2032	2021	2021							
15	15 Year Term					4.0%		4.0%		4.0%		15	PG Fire Company 1 Renovations <sup>(5)</sup>		11	15	2,500,000	2032	2021	2021	(3)						
16	30 Year Term					5.0%		5.0%		5.0%		16	Self-Contained Breathing App.		12	15	1,556,100	2032	2021	2029							
17	Total CIP Projects Funded <sup>(3)</sup>					\$154,401,701		\$154,401,701		\$154,401,701		17	6 Stryker Power Lift Stretchers		13	15	232,192	2032	2021	2032							
18	Total CIP Debt Service <sup>(4)</sup>					\$275,727,662		\$275,727,662		\$275,727,662		18	Moore Technology Infrastructure		14	15	-	2031	2021	2031							
19												19	Elementary Sch. Tech. Infrastr.		15	15	-	2032	2021	2032							
20	Debt Ratios (Worst Shown)		Policy	Existing								20	Beazley Trailer Replacement		16	15	280,000	2032	2021	2032							
21	10-Year Payout Ratio		55.0%	77.8%		42.2%		26.6%		38.9%		21	Courtroom Audio Visual Refresh		17	15	140,939	2032	2021	2032							
22	Debt to Assessed Value		3.5%	1.8%		2.8%		3.0%		2.8%		22	PGHS Trailer Replacement		18	15	140,000	2032	2021	2032							
23	Debt Service to Expenditures		10.0%	6.9%		7.9%		8.6%		8.3%		23	South Trailer Replacement		19	15	210,000	2032	2021	2032							
24	Years Out of Compliance					28		18		26		24	PGHS Bleachers		20	15	306,803	2032	2021	2032							
25												25	Carson Sub-Station Comp 6 Reno.		21	15	840,000	2033	2021	2033							
26	Equivalent Tax Impact & Reserve Requirements											26	Fire/EMS Opticom System		22	15	448,228	2033	2021	2033							
27	Natural Tax Impact											27	PGHS Auditorium		23	15	1,475,532	2033	2023	2033							
28	2022					0.68¢		4.09¢		2.62¢		28	Temple Tennis Courts		24	15	172,380	2032	2022	2032							
29	2023					4.21¢		4.03¢		3.98¢		29	PGEC Trailer Replacement		25	15	504,000	2033	2025	2033							
30	2024					-		-		-		30	Wells Station Road Station		26	15	3,100,000	2033	2026	2033							
31	2025					-		-		-		31	Comp. High School Reno. & Add.		27	30	62,941,477	2042	2037	2041							
32	2026					-		-		-		32	Field Hockey Lighting		28	15	286,443	2033	2025	2033							
33	2027					-		-		-		33	Field House Addition		29	15	281,708	2033	2025	2033							
34	2028					0.57¢		-		-		34	Carson CC Baseball Field		30	15	90,000	2032	2025	2032							
35	2029					2.46¢		-		-		35	Carson CC Playground		31	15	72,000	2032	2024	2032							
36	2030					-		-		-		36	Turf Grass		32	15	1,000,000	2033	2026	2033							
37	2031					-		-		-		37	Carson CC Pavilion		33	15	118,000	2033	2025	2033							
38	Total Natural Tax Impact					7.91¢		8.12¢		6.61¢		38	Parks & Rec Dog Parks		34	15	70,000	2032	2025	2033							
39	Up-Front FY 2021 Equivalent Tax Impact					5.00¢		5.00¢		5.00¢		39	Total Projects <sup>(3)</sup>					\$ 154,401,701					(3)				
40	Alternative Reserve Requirement					\$45,446,578		\$50,326,364		\$46,032,528																	

- For the purposes of illustration, this analysis includes the Fall 2019 Financing in Existing Debt Service.
- Police Vehicles and Buses are included in the Capital Funding Analysis in both Scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles and \$412,000 (in principal) for Buses each fiscal year.
- Total Projects Funded includes the Fall 2019 Financing projects, all future CIP debt-funded projects reflected in the table to the right, and the total amount of Police Vehicles and Buses funded in FY 2020 through FY 2027. As reflected in footnote 2, the analysis assumes that Police Vehicles & Buses will continue to be funded in perpetuity.
- Total CIP Debt Service includes the Fall 2019 Financing (\$5,323,809) and all future CIP debt-funded projects (\$270,901,733); excludes rolling stock cash flows for police vehicles and buses that may be pay-go or debt-funded.
- For the purposes of funding projects in Scenario 3, the PG Fire Company 1 Renovations are assumed to be ranked #7, and the ranking of projects labelled #7-10 above are adjusted accordingly.



# CIP Analysis Scenario 1

## Fund All CIP Projects by Rank as Capacity Allows

- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2026 in the amount of \$328,000, reflecting the County's Local Match Requirement.

# Multi-Year Capital Improvement Plan | Scenario 1

## Fund All CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2025	-	-	-	-	-	1,054,533	-	1,054,533	-	1,054,533
8 Beazley Elementary School - New	30	2025	-	-	-	-	-	31,108,719	-	31,108,719	-	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2027	-	-	-	-	-	-	-	-	2,100,000	2,100,000
12 Tech. Infrastr. (PGHS,Clements,Moore,ES)	15	2026	-	-	-	-	-	-	-	-	328,000	328,000
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2032	-	-	-	-	-	-	-	-	2,500,000	2,500,000
16 Self-Contained Breathing Apparatus	15	2032	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2032	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2031	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2033	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2033	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2033	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2042	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2033	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2033	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2032	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2032	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2033	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2032	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 33,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 74,395,899	\$ 80,005,802	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	336,496	-	-	-	-	-	2,756,496	16,252,325	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	32,163,252	-	64,117,403	62,941,477	127,058,880
44 Totals		\$ 5,070,000	\$ 33,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 74,395,899	\$ 80,005,802	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.





# CIP Borrowing Summary | Scenario 1

## Fund All CIP Projects by Rank as Capacity Allows

### CIP Projects

Projects <sup>(1)</sup>	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles <sup>(2)</sup>		5	2020+	\$ 3,200,000 <sup>(3)</sup>
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2025	1,054,533
8 Beazley Elementary School - New	4	30	2025	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2027	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	15	2026	328,000
13 Buses	9	10	2021+	2,884,000 <sup>(3)</sup>
14 Clements Technology Infrast.	10	15	2032	
15 PG Fire Company 1 Renovations	11	15	2032	2,500,000
16 Self-Contained Breathing App.	12	15	2032	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2032	232,192
18 Moore Technology Infrastructure	14	15	2031	
19 Elementary Sch. Tech. Infrast.	15	15	2032	
20 Beazley Trailer Replacement	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	15	2032	140,939
22 PGHS Trailer Replacement	18	15	2032	140,000
23 South Trailer Replacement	19	15	2032	210,000
24 PGHS Bleachers	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2033	840,000
26 Fire/EMS Opticom System	22	15	2033	448,228
27 PGHS Auditorium	23	15	2033	1,475,532
28 Temple Tennis Courts	24	15	2032	172,380
29 PGEC Trailer Replacement	25	15	2033	504,000
30 Wells Station Road Station	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2042	62,941,477
32 Field Hockey Lighting	28	15	2033	286,443
33 Field House Addition	29	15	2033	281,708
34 Carson CC Baseball Field	30	15	2032	90,000
35 Carson CC Playground	31	15	2032	72,000
36 Turf Grass	32	15	2033	1,000,000
37 Carson CC Pavilion	33	15	2033	118,000
38 Parks & Rec Dog Parks	34	15	2032	70,000
39 Total Projects				\$ 154,401,701

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.

### CIP Funding Assumptions

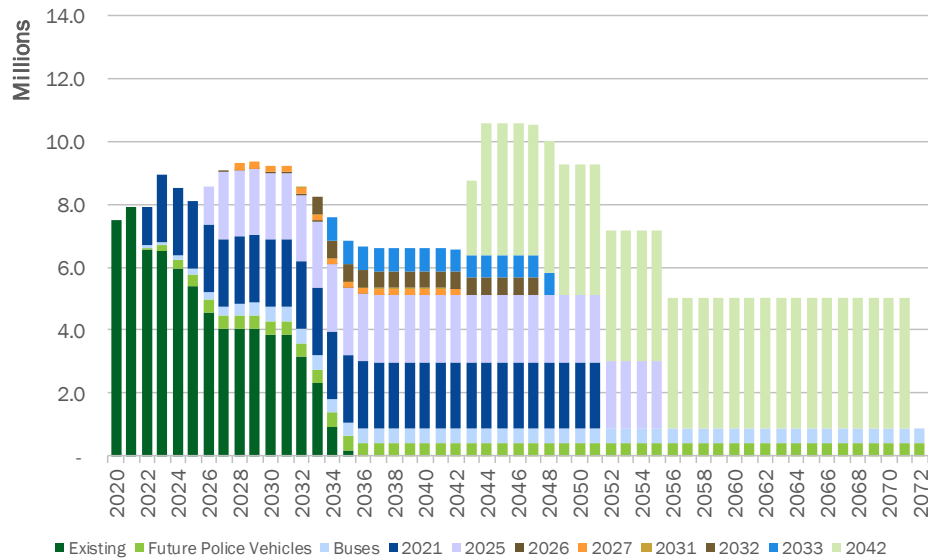
■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

# Proposed Debt Profile and Key Debt Ratios | Scenario 1

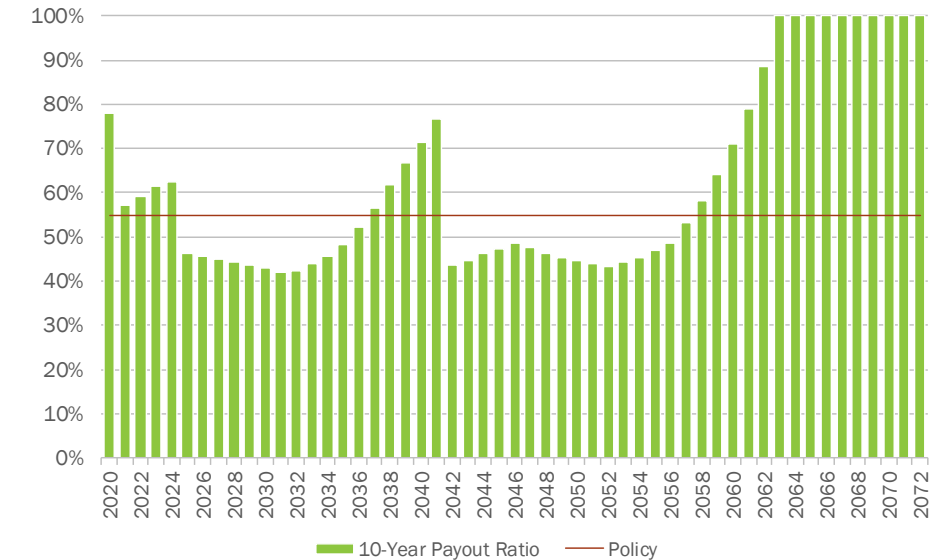
## Fund All CIP Projects by Rank as Capacity Allows



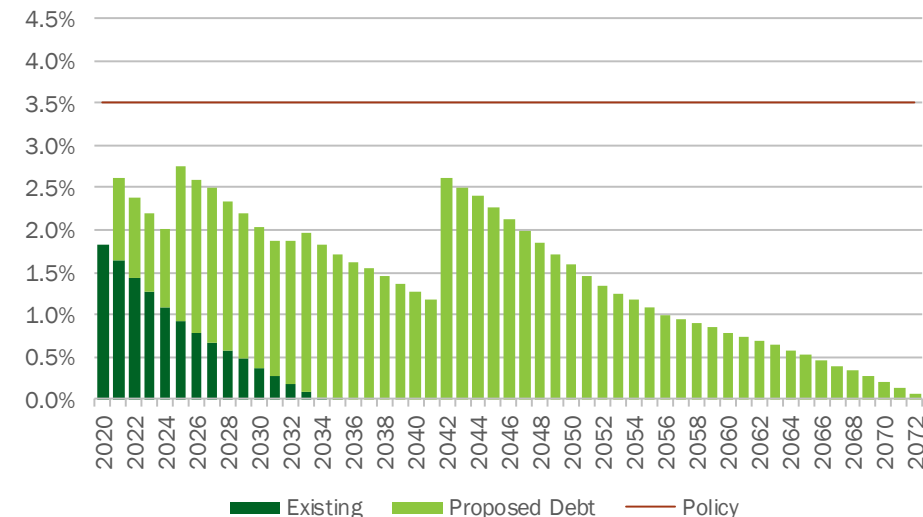
Existing & Proposed Debt Service<sup>(1,2)</sup>



10-Year Payout<sup>(1)</sup>

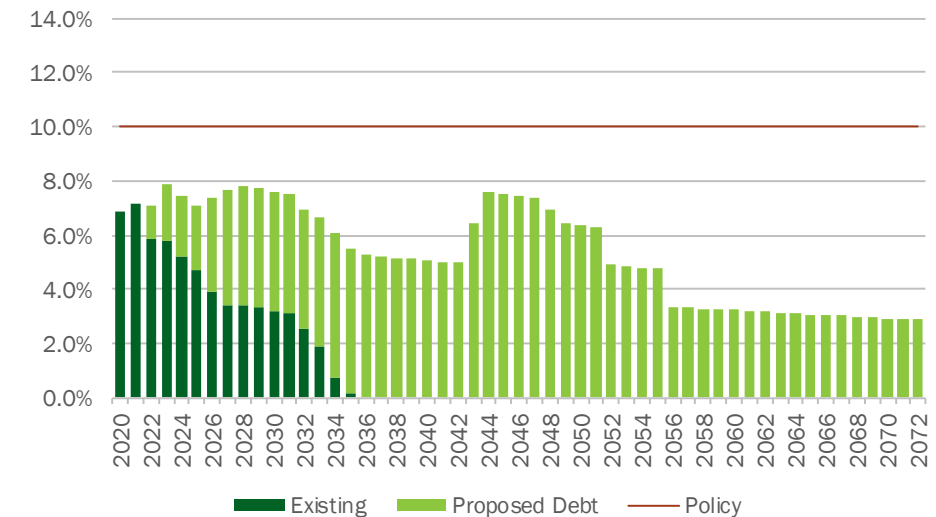


Debt to Assessed Value<sup>(1)</sup>



<sup>(1)</sup> Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

Debt Service to Expenditures<sup>(2)</sup>



<sup>(2)</sup> Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

# Debt Affordability Analysis | Scenario 1 | 5¢ Increase in FY '21

## Fund All CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy <sup>(1,2)</sup>	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,176,035	49,539	7,854,596	6,799,027	484,435	385,158	13,178	-	7,681,798	(172,798)	1,275,125	-	1,102,327	-	2,364,827
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,140,693	99,079	8,939,033	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,258,122)	1,287,876	-	29,754	-	2,394,581
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,140,693	148,618	8,522,929	6,799,027	484,055	385,728	6,781	-	7,675,591	(847,338)	1,300,755	-	453,417	-	2,847,998
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,140,693	198,158	8,088,794	6,799,027	484,053	386,281	3,454	-	7,672,816	(415,979)	1,313,763	-	897,784	-	3,745,782
2026	2,941,793	1,214,517	430,000	-	385,648	3,346,815	247,697	8,566,470	6,799,027	-	385,648	-	-	7,184,675	(1,381,795)	1,326,900	(54,895)	-	-	3,690,887
2027	2,941,014	711,939	430,000	-	383,853	4,294,432	297,237	9,058,475	6,799,027	-	383,853	-	-	7,182,880	(1,875,595)	1,340,169	(535,426)	-	-	3,155,461
2028	2,941,911	711,978	430,000	-	386,918	4,483,309	346,776	9,300,893	6,799,027	-	386,918	-	-	7,185,945	(2,114,947)	1,353,571	(761,376)	-	-	2,394,085
2029	2,941,389	711,744	430,000	-	384,729	4,483,309	396,316	9,347,487	6,799,027	-	384,729	-	-	7,183,756	(2,163,731)	1,367,107	(796,624)	-	-	1,597,461
2030	2,759,029	711,238	430,000	-	387,400	4,483,309	445,855	9,216,830	6,799,027	-	387,400	-	-	7,186,427	(2,030,403)	1,380,778	(649,625)	-	-	947,838
2031	2,758,166	710,458	430,000	-	388,816	4,483,309	450,000	9,220,748	6,799,027	-	388,816	-	-	7,187,843	(2,032,905)	1,394,585	(638,320)	-	-	309,516
2032	2,565,865	587,900	430,000	-	-	4,483,309	450,000	8,517,074	6,799,027	-	-	-	-	6,799,027	(1,718,047)	1,408,531	(309,516)	-	-	0
2033	1,722,101	591,600	430,000	-	-	5,002,306	450,000	8,196,007	6,799,027	-	-	-	-	6,799,027	(1,396,980)	1,422,617	-	25,637	-	25,637
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,436,843	-	689,274	-	714,911
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,451,211	-	1,450,539	-	2,165,450
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	3,823,517
2037	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,480,381	-	1,702,989	-	5,526,506
2038	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,495,184	-	1,717,792	-	7,244,298
2039	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,510,136	-	1,732,744	-	8,977,042
2040	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,525,238	-	1,747,846	-	10,724,888
2041	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,540,490	-	1,763,098	-	12,487,986
2042	-	-	430,000	-	-	5,666,918	450,000	6,546,918	6,799,027	-	-	-	-	6,799,027	252,109	1,555,895	-	1,808,004	-	14,295,990
2043	-	-	430,000	-	-	7,838,347	450,000	8,718,347	6,799,027	-	-	-	-	6,799,027	(1,919,320)	1,571,454	(347,867)	-	-	13,948,123
2044	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,587,168	(2,128,849)	-	-	11,819,274
2045	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,603,040	(2,112,977)	-	-	9,706,297
2046	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,619,070	(2,096,947)	-	-	7,609,351
2047	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,635,261	(2,080,756)	-	-	5,528,594
2048	-	-	430,000	-	-	9,116,047	450,000	9,996,047	6,799,027	-	-	-	-	6,799,027	(3,197,020)	1,651,614	(1,545,406)	-	-	3,983,188
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	3,178,676
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	2,390,845
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	1,619,862
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	2,976,324
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	4,349,973
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	5,740,981
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	7,149,520
2056	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,788,461	-	3,550,486	-	10,700,006
2057	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,806,346	-	3,568,370	-	14,268,376
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,824,409	-	3,586,434	-	17,854,810
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,842,653	-	3,604,678	-	21,459,488
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,861,080	-	3,623,104	-	25,082,592
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,879,690	-	3,641,715	-	28,724,308
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,898,487	-	3,660,512	-	32,384,820
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,917,472	-	3,679,497	-	36,064,317
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,936,647	-	3,698,672	-	39,762,988
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	43,481,027
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	47,218,625
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	50,975,979
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,015,283	-	3,777,307	-	54,753,286
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,035,435	-	3,797,460	-	58,550,746
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,055,790	-	3,817,815	-	62,368,561
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,076,348	-	3,838,372	-	66,206,933
2072	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,097,111	-	3,859,136	-	70,066,069
Total*	45,724,095	16,360,812	22,461,996	2,758,118	4,634,625	270,450,855	21,129,275	383,519,776		2,758,118	4,634,625	68,443	218,002		Total	85,558,226	(16,421,909)		Total Tax Effect	5.00¢

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000

■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



# Debt Affordability Analysis | Scenario 1 | Natural Tax Impact

## Fund All CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy <sup>(1,2)</sup>	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
FY																				
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,176,035	49,539	7,854,596	6,799,027	484,435	385,158	13,178	-	7,681,798	(172,798)	-	-	(172,798)	0.68¢	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,140,693	99,079	8,939,033	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,258,122)	174,526	-	(1,083,597)	4.21¢	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,140,693	148,618	8,522,929	6,799,027	484,055	385,728	6,781	-	7,675,591	(847,338)	1,270,704	-	423,365	-	423,365
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,140,693	198,158	8,088,794	6,799,027	484,053	386,281	3,454	-	7,672,816	(415,979)	1,283,411	-	867,432	-	1,290,797
2026	2,941,793	1,214,517	430,000	-	385,648	3,346,815	247,697	8,566,470	6,799,027	-	385,648	-	-	7,184,675	(1,381,795)	1,296,245	(85,550)	-	-	1,205,247
2027	2,941,014	711,939	430,000	-	383,853	4,294,432	297,237	9,058,475	6,799,027	-	383,853	-	-	7,182,880	(1,875,595)	1,309,207	(566,388)	-	-	638,859
2028	2,941,911	711,978	430,000	-	386,918	4,483,309	346,776	9,300,893	6,799,027	-	386,918	-	-	7,185,945	(2,114,947)	1,322,299	(638,859)	(153,788)	0.57¢	-
2029	2,941,389	711,744	430,000	-	384,729	4,483,309	396,316	9,347,487	6,799,027	-	384,729	-	-	7,183,756	(2,163,731)	1,490,849	-	(672,882)	2.46¢	-
2030	2,759,029	711,238	430,000	-	387,400	4,483,309	445,855	9,216,830	6,799,027	-	387,400	-	-	7,186,427	(2,030,403)	2,185,368	-	154,965	-	154,965
2031	2,758,166	710,458	430,000	-	388,816	4,483,309	450,000	9,220,748	6,799,027	-	388,816	-	-	7,187,843	(2,032,905)	2,207,222	-	174,317	-	329,282
2032	2,565,865	587,900	430,000	-	-	4,483,309	450,000	8,517,074	6,799,027	-	-	-	-	6,799,027	(1,718,047)	2,229,294	-	511,247	-	840,529
2033	1,722,101	591,600	430,000	-	-	5,002,306	450,000	8,196,007	6,799,027	-	-	-	-	6,799,027	(1,396,980)	2,251,587	-	854,607	-	1,695,136
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	2,274,103	-	1,526,534	-	3,221,670
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	2,296,844	-	2,296,172	-	5,517,843
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	2,319,812	-	2,512,156	-	8,029,998
2037	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,343,010	-	2,565,619	-	10,595,617
2038	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,366,441	-	2,589,049	-	13,184,665
2039	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,390,105	-	2,612,713	-	15,797,379
2040	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,414,006	-	2,636,614	-	18,433,993
2041	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,438,146	-	2,660,754	-	21,094,747
2042	-	-	430,000	-	-	5,666,918	450,000	6,546,918	6,799,027	-	-	-	-	6,799,027	252,109	2,462,528	-	2,714,636	-	23,809,383
2043	-	-	430,000	-	-	7,838,347	450,000	7,181,347	6,799,027	-	-	-	-	6,799,027	(1,919,320)	2,487,153	-	567,833	-	24,377,216
2044	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,512,024	(1,203,993)	-	-	23,173,223
2045	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,537,145	(1,178,873)	-	-	21,994,350
2046	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,562,516	(1,153,501)	-	-	20,840,849
2047	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,588,141	(1,127,876)	-	-	19,712,973
2048	-	-	430,000	-	-	9,116,047	450,000	9,996,047	6,799,027	-	-	-	-	6,799,027	(3,197,020)	2,614,023	(582,997)	-	-	19,129,976
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,640,163	-	167,521	-	19,297,497
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,666,564	-	193,922	-	19,491,419
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,693,230	-	220,588	-	19,712,007
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,720,162	-	2,357,949	-	22,069,956
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,747,364	-	2,385,150	-	24,455,106
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,774,838	-	2,412,624	-	26,867,730
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,802,586	-	2,440,372	-	29,308,102
2056	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,830,612	-	4,592,637	-	33,900,739
2057	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,858,918	-	4,620,943	-	38,521,682
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,887,507	-	4,649,532	-	43,171,214
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,916,382	-	4,678,407	-	47,849,621
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,945,546	-	4,707,571	-	52,557,191
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,975,002	-	4,737,026	-	57,294,218
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,004,752	-	4,766,776	-	62,060,994
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,034,799	-	4,796,824	-	66,857,818
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,065,147	-	4,827,172	-	71,684,990
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,095,799	-	4,857,823	-	76,542,813
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,126,757	-	4,888,781	-	81,431,594
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,158,024	-	4,920,049	-	86,351,643
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,189,604	-	4,951,629	-	91,303,272
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,221,500	-	4,983,525	-	96,286,797
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,253,715	-	5,015,740	-	101,302,538
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,286,253	-	5,048,277	-	106,350,815
2072	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,319,115	-	5,081,140	-	111,431,955
Total*	45,724,095	16,360,812	22,461,996	2,758,118	4,634,625	270,450,855	21,129,275	383,519,776		2,758,118	4,634,625	68,443	218,002		Total	124,841,047	(6,565,424)		7.91¢	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$45,446,578.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be



# CIP Analysis Scenario 2

## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2021 in the amount of \$328,000, reflecting the County's Local Match Requirement.

# Multi-Year Capital Improvement Plan | Scenario 2

## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2034	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2034	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	2,100,000	-	-	-	-	-	2,100,000	-	2,100,000
12 Tech. Infrast. (PGHS,Clements,Moore,ES)	15	2021	-	328,000	-	-	-	-	-	328,000	-	328,000
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2021	-	2,500,000	-	-	-	-	-	2,500,000	-	2,500,000
16 Self-Contained Breathing Apparatus	15	2021	-	1,556,100	-	-	-	-	-	1,556,100	-	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2021	-	232,192	-	-	-	-	-	232,192	-	232,192
18 Moore Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2021	-	280,000	-	-	-	-	-	280,000	-	280,000
21 Courtroom Audio Visual Refresh	15	2021	-	140,939	-	-	-	-	-	140,939	-	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2021	-	140,000	-	-	-	-	-	140,000	-	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2021	-	210,000	-	-	-	-	-	210,000	-	210,000
24 PGHS Bleachers	15	2021	-	306,803	-	-	-	-	-	306,803	-	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2021	-	840,000	-	-	-	-	-	840,000	-	840,000
26 Fire/EMS Opticom System	15	2021	-	448,228	-	-	-	-	-	448,228	-	448,228
27 PGHS Auditorium	15	2023	-	-	-	1,475,532	-	-	-	1,475,532	-	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2022	-	-	172,380	-	-	-	-	172,380	-	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2025	-	-	-	-	-	504,000	-	504,000	-	504,000
30 Wells Station Road Fire & EMS Station	15	2026	-	-	-	-	-	-	3,100,000	3,100,000	-	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2037	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2025	-	-	-	-	-	286,443	-	286,443	-	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2025	-	-	-	-	-	281,708	-	281,708	-	281,708
34 Carson CC Baseball Field	15	2025	-	-	-	-	-	90,000	-	90,000	-	90,000
35 Carson CC Playground	15	2024	-	-	-	-	72,000	-	-	72,000	-	72,000
36 Turf Grass	15	2026	-	-	-	-	-	-	1,000,000	1,000,000	-	1,000,000
37 Carson CC Pavilion	15	2025	-	-	-	-	-	118,000	-	118,000	-	118,000
38 Parks & Rec Dog Parks	15	2025	-	-	-	-	-	70,000	-	70,000	-	70,000
39 Totals			\$ 5,070,000	\$ 42,184,909	\$ 984,380	\$ 2,287,532	\$ 884,000	\$ 2,162,151	\$ 4,912,000	\$ 58,484,972	\$ 95,916,729	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	9,418,758	172,380	1,475,532	72,000	1,350,151	4,100,000	19,008,821	-	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	-	-	31,954,151	95,104,729	127,058,880
44 Totals		\$ 5,070,000	\$ 42,184,909	\$ 984,380	\$ 2,287,532	\$ 884,000	\$ 2,162,151	\$ 4,912,000	\$ 58,484,972	\$ 95,916,729	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.





# CIP Borrowing Summary | Scenario 2

## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

### CIP Projects

Projects <sup>(1)</sup>	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles <sup>(2)</sup>		5	2020+	\$ 3,200,000 <sup>(3)</sup>
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2034	1,054,533
8 Beazley Elementary School - New	4	30	2034	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	15	2021	328,000
13 Buses	9	10	2021+	2,884,000 <sup>(3)</sup>
14 Clements Technology Infrast.	10	15	2021	
15 PG Fire Company 1 Renovations	11	15	2021	2,500,000
16 Self-Contained Breathing App.	12	15	2021	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2021	232,192
18 Moore Technology Infrastructure	14	15	2021	
19 Elementary Sch. Tech. Infrast.	15	15	2021	
20 Beazley Trailer Replacement	16	15	2021	280,000
21 Courtroom Audio Visual Refresh	17	15	2021	140,939
22 PGHS Trailer Replacement	18	15	2021	140,000
23 South Trailer Replacement	19	15	2021	210,000
24 PGHS Bleachers	20	15	2021	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2021	840,000
26 Fire/EMS Opticom System	22	15	2021	448,228
27 PGHS Auditorium	23	15	2023	1,475,532
28 Temple Tennis Courts	24	15	2022	172,380
29 PGEC Trailer Replacement	25	15	2025	504,000
30 Wells Station Road Station	26	15	2026	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2037	62,941,477
32 Field Hockey Lighting	28	15	2025	286,443
33 Field House Addition	29	15	2025	281,708
34 Carson CC Baseball Field	30	15	2025	90,000
35 Carson CC Playground	31	15	2024	72,000
36 Turf Grass	32	15	2026	1,000,000
37 Carson CC Pavilion	33	15	2025	118,000
38 Parks & Rec Dog Parks	34	15	2025	70,000
39 Total Projects				\$ 154,401,701

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.

### CIP Funding Assumptions

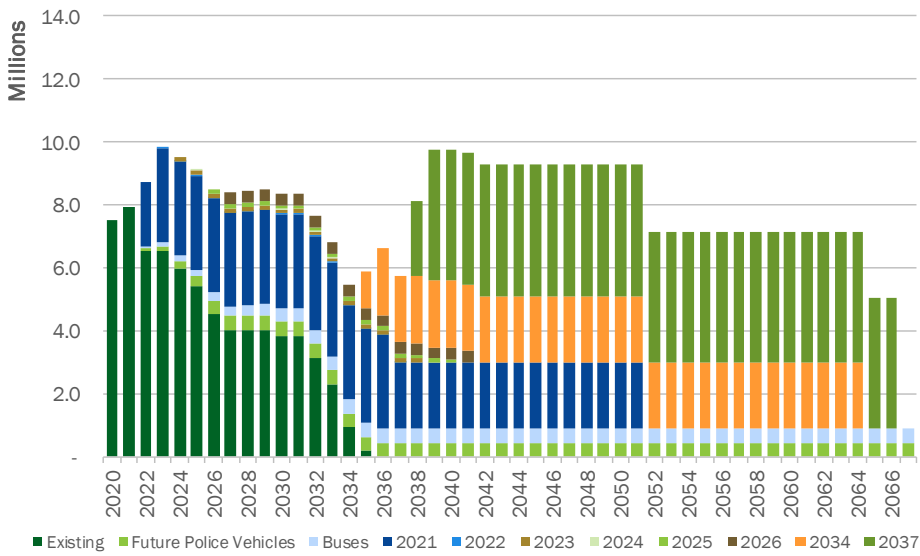
■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

# Proposed Debt Profile and Key Debt Ratios | Scenario 2

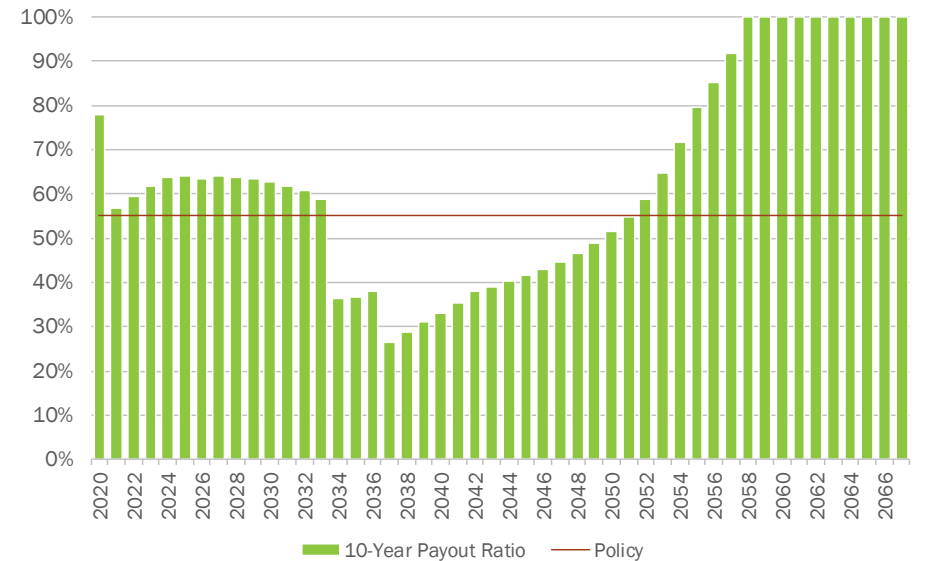
## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



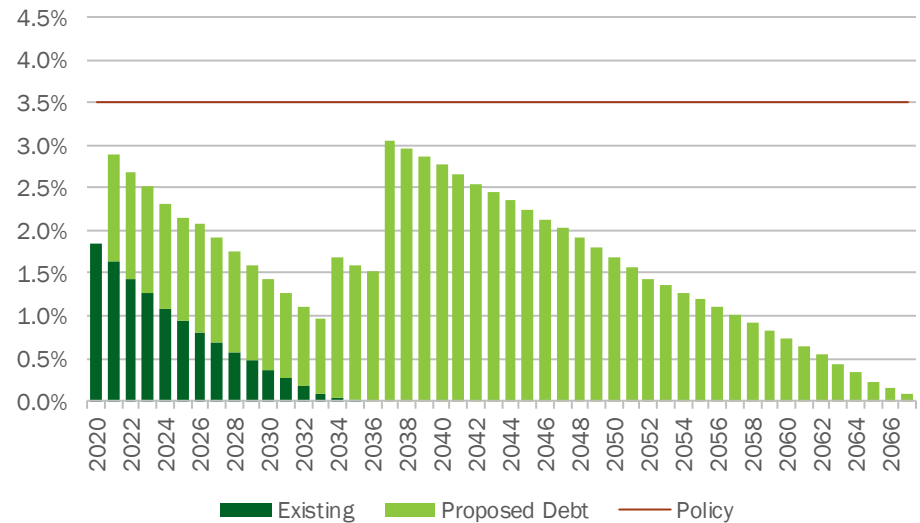
Existing & Proposed Debt Service<sup>(1,2)</sup>



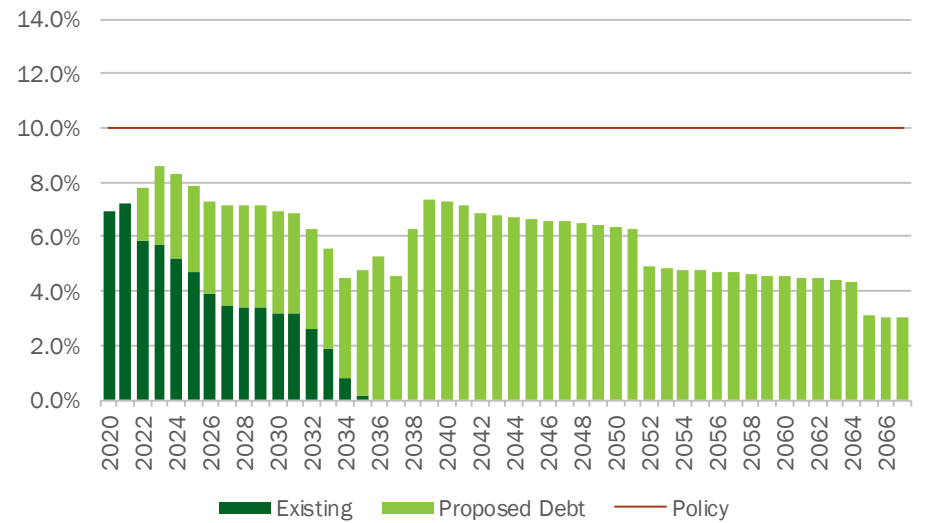
10-Year Payout<sup>(1)</sup>



Debt to Assessed Value<sup>(1)</sup>



Debt Service to Expenditures<sup>(2)</sup>



<sup>(1)</sup> Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

<sup>(2)</sup> Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.



# Debt Affordability Analysis | Scenario 2 | 5¢ Increase in FY '21

## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,045,414	49,539	8,723,975	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,042,176)	1,275,125	-	232,949	-	1,495,449
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,973,066	99,079	9,771,406	6,799,027	483,845	388,059	9,979	-	7,680,911	(2,090,495)	1,287,876	(802,619)	-	-	692,830
2024	3,631,384	1,297,308	435,143	484,055	385,728	3,105,777	148,618	9,488,013	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,812,422)	1,300,755	(511,667)	-	-	181,163
2025	3,220,450	1,223,895	435,264	484,053	386,281	3,112,253	198,158	9,060,354	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,387,538)	1,313,763	(73,775)	-	-	107,387
2026	2,941,793	1,214,517	430,000	-	385,648	3,233,687	247,697	8,453,341	6,799,027	-	385,648	-	-	7,184,675	(1,268,666)	1,326,900	-	58,234	-	165,621
2027	2,941,014	711,939	430,000	-	383,853	3,602,445	297,237	8,366,488	6,799,027	-	383,853	-	-	7,182,880	(1,183,608)	1,340,169	-	156,561	-	322,182
2028	2,941,911	711,978	430,000	-	386,918	3,602,445	346,776	8,420,029	6,799,027	-	386,918	-	-	7,185,945	(1,234,084)	1,353,571	-	119,487	-	441,670
2029	2,941,389	711,744	430,000	-	384,729	3,602,445	396,316	8,466,623	6,799,027	-	384,729	-	-	7,183,756	(1,282,867)	1,367,107	-	84,239	-	525,909
2030	2,759,029	711,238	430,000	-	387,400	3,602,445	445,855	8,335,966	6,799,027	-	387,400	-	-	7,186,427	(1,149,539)	1,380,778	-	231,238	-	757,147
2031	2,758,166	710,458	430,000	-	388,816	3,602,445	450,000	8,339,885	6,799,027	-	388,816	-	-	7,187,843	(1,152,042)	1,394,585	-	242,544	-	999,691
2032	2,565,865	587,900	430,000	-	-	3,602,445	450,000	7,636,210	6,799,027	-	-	-	-	6,799,027	(837,183)	1,408,531	-	571,348	-	1,571,039
2033	1,722,101	591,600	430,000	-	-	3,602,445	450,000	6,796,146	6,799,027	-	-	-	-	6,799,027	2,881	1,422,617	-	1,425,498	-	2,996,536
2034	939,912	-	430,000	-	-	3,602,445	450,000	5,422,357	6,799,027	-	-	-	-	6,799,027	1,376,670	1,436,843	-	2,813,513	-	5,810,049
2035	193,015	-	430,000	-	-	4,808,567	450,000	5,881,582	6,799,027	-	-	-	-	6,799,027	917,445	1,451,211	-	2,368,656	-	8,178,705
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	9,836,772
2037	-	-	430,000	-	-	4,879,550	450,000	5,759,550	6,799,027	-	-	-	-	6,799,027	1,039,477	1,480,381	-	2,519,857	-	12,356,629
2038	-	-	430,000	-	-	7,124,839	450,000	8,004,839	6,799,027	-	-	-	-	6,799,027	(1,205,812)	1,495,184	-	289,372	-	12,646,002
2039	-	-	430,000	-	-	8,888,337	450,000	9,768,337	6,799,027	-	-	-	-	6,799,027	(2,969,310)	1,510,136	(1,459,174)	-	-	11,186,827
2040	-	-	430,000	-	-	8,881,862	450,000	9,761,862	6,799,027	-	-	-	-	6,799,027	(2,962,835)	1,525,238	(1,437,597)	-	-	9,749,230
2041	-	-	430,000	-	-	8,760,428	450,000	9,640,428	6,799,027	-	-	-	-	6,799,027	(2,841,401)	1,540,490	(1,300,911)	-	-	8,448,319
2042	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,555,895	(916,747)	-	-	7,531,572
2043	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,571,454	(901,188)	-	-	6,630,384
2044	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,587,168	(885,474)	-	-	5,744,910
2045	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,603,040	(869,602)	-	-	4,875,308
2046	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,619,070	(853,572)	-	-	4,021,736
2047	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,635,261	(837,381)	-	-	3,184,355
2048	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,651,614	(821,028)	-	-	2,363,326
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	1,558,814
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	770,983
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	0
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	1,356,462
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	2,730,111
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	4,121,118
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	5,529,658
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,788,461	-	1,426,247	-	6,955,905
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,806,346	-	1,444,132	-	8,400,037
2058	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,824,409	-	1,462,195	-	9,862,232
2059	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,842,653	-	1,480,439	-	11,342,672
2060	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,861,080	-	1,498,866	-	12,841,538
2061	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,879,690	-	1,517,477	-	14,359,014
2062	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,898,487	-	1,536,274	-	15,895,288
2063	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,917,472	-	1,555,258	-	17,450,546
2064	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,936,647	-	1,574,433	-	19,024,979
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	22,743,018
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	26,480,616
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	30,237,970
Total*	45,724,095	16,360,812	20,311,996	2,758,118	4,634,625	270,403,853	18,879,275	379,072,774		2,758,118	4,634,625	68,443	218,002		Total	75,278,260	(14,034,063)		Total Tax Effect	5.00¢

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000

■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimated provided by Staff.



# Debt Affordability Analysis | Scenario 2 | Natural Tax Impact

## Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Debt Service Requirements									Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,045,414	49,539	8,723,975	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,042,176)	-	-	(1,042,176)	4.09%	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,973,066	99,079	9,771,406	6,799,027	483,845	388,059	9,979	-	7,680,911	(2,090,495)	1,052,598	-	(1,037,897)	4.03%	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	3,105,777	148,618	9,488,013	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,812,422)	2,111,400	-	298,978	-	298,978
2025	3,220,450	1,223,895	435,264	484,053	386,281	3,112,253	198,158	9,060,354	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,387,538)	2,132,514	-	744,976	-	1,043,954
2026	2,941,793	1,214,517	430,000	-	385,648	3,233,687	247,697	8,453,341	6,799,027	-	385,648	-	-	7,184,675	(1,268,666)	2,153,839	-	885,173	-	1,929,127
2027	2,941,014	711,939	430,000	-	383,853	3,602,445	297,237	8,366,488	6,799,027	-	383,853	-	-	7,182,880	(1,183,608)	2,175,378	-	991,770	-	2,920,897
2028	2,941,911	711,978	430,000	-	386,918	3,602,445	346,776	8,420,029	6,799,027	-	386,918	-	-	7,185,945	(1,234,084)	2,197,131	-	963,048	-	3,883,944
2029	2,941,389	711,744	430,000	-	384,729	3,602,445	396,316	8,466,623	6,799,027	-	384,729	-	-	7,183,756	(1,282,867)	2,219,103	-	936,235	-	4,820,180
2030	2,759,029	711,238	430,000	-	387,400	3,602,445	445,855	8,335,966	6,799,027	-	387,400	-	-	7,186,427	(1,149,539)	2,241,294	-	1,091,754	-	5,911,934
2031	2,758,166	710,458	430,000	-	388,816	3,602,445	450,000	8,339,885	6,799,027	-	388,816	-	-	7,187,843	(1,152,042)	2,263,707	-	1,111,665	-	7,023,599
2032	2,565,865	587,900	430,000	-	-	3,602,445	450,000	7,636,210	6,799,027	-	-	-	-	6,799,027	(837,183)	2,286,344	-	1,449,160	-	8,472,759
2033	1,722,101	591,600	430,000	-	-	3,602,445	450,000	6,796,146	6,799,027	-	-	-	-	6,799,027	2,881	2,309,207	-	2,312,088	-	10,784,847
2034	939,912	-	430,000	-	-	3,602,445	450,000	5,422,357	6,799,027	-	-	-	-	6,799,027	1,376,670	2,332,299	-	3,708,969	-	14,493,817
2035	193,015	-	430,000	-	-	4,808,567	450,000	5,881,582	6,799,027	-	-	-	-	6,799,027	917,445	2,355,622	-	3,273,067	-	17,766,884
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	2,378,178	-	2,571,522	-	20,338,405
2037	-	-	430,000	-	-	4,879,550	450,000	5,759,550	6,799,027	-	-	-	-	6,799,027	1,039,477	2,402,970	-	3,442,447	-	23,780,852
2038	-	-	430,000	-	-	7,124,839	450,000	8,004,839	6,799,027	-	-	-	-	6,799,027	(1,205,812)	2,427,000	-	1,221,188	-	25,002,040
2039	-	-	430,000	-	-	8,888,337	450,000	9,768,337	6,799,027	-	-	-	-	6,799,027	(2,969,310)	2,451,270	(518,041)	-	-	24,484,000
2040	-	-	430,000	-	-	8,881,862	450,000	9,761,862	6,799,027	-	-	-	-	6,799,027	(2,962,835)	2,475,783	(487,052)	-	-	23,996,948
2041	-	-	430,000	-	-	8,760,428	450,000	9,640,428	6,799,027	-	-	-	-	6,799,027	(2,841,401)	2,500,540	(340,860)	-	-	23,656,088
2042	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,525,546	-	52,904	-	23,708,991
2043	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,550,801	-	78,159	-	23,787,150
2044	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,576,309	-	103,667	-	23,890,818
2045	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,602,072	-	129,430	-	24,020,248
2046	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,628,093	-	155,451	-	24,175,699
2047	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,654,374	-	181,732	-	24,357,431
2048	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,680,918	-	208,276	-	24,565,706
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,707,727	-	235,085	-	24,800,791
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,734,804	-	262,162	-	25,062,953
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,762,152	-	289,510	-	25,352,464
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,789,774	-	2,427,560	-	27,780,024
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,817,672	-	2,455,458	-	30,235,481
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,845,848	-	2,483,634	-	32,719,116
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,874,307	-	2,512,093	-	35,231,209
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,903,050	-	2,540,836	-	37,772,045
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,932,080	-	2,569,867	-	40,341,911
2058	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,961,401	-	2,599,187	-	42,941,099
2059	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,991,015	-	2,628,801	-	45,569,900
2060	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,020,925	-	2,658,711	-	48,228,611
2061	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,051,135	-	2,688,921	-	50,917,532
2062	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,081,646	-	2,719,432	-	53,636,964
2063	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,112,462	-	2,750,249	-	56,387,213
2064	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,143,587	-	2,781,373	-	59,168,586
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,175,023	-	4,937,048	-	64,105,634
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,206,773	-	4,968,798	-	69,074,431
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,238,841	-	5,000,866	-	74,075,297
Total*	45,724,095	16,360,812	20,311,996	2,758,118	4,634,625	270,403,853	18,879,275	379,072,774		2,758,118	4,634,625	68,443	218,002		Total	117,035,513	(1,373,340)		8.12%	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$50,326,364.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



# CIP Analysis Scenario 3

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows with the Exception of the Following:

- Fire Company 1 Renovations Rank Raised from #11 to #7
- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2021 in the amount of \$328,000, reflecting the County's Local Match Requirement.
  - This allows the funding for the Stryker Power Lift Stretchers (6 in total) to be accelerated by one year, now in FY 2031.

# Multi-Year Capital Improvement Plan | Scenario 3

## Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2027	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2027	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	2,100,000	-	-	-	-	-	2,100,000	-	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	15	2021	-	328,000	-	-	-	-	-	328,000	-	328,000
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2021	-	2,500,000	-	-	-	-	-	2,500,000	-	2,500,000
16 Self-Contained Breathing Apparatus	15	2029	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2031	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2033	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2033	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2033	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2041	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2033	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2033	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2032	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2032	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2033	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2033	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 38,030,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	5,264,496	-	-	-	-	-	7,684,496	11,324,325	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	-	-	31,954,151	95,104,729	127,058,880
44 Totals		\$ 5,070,000	\$ 38,030,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.



# CIP Borrowing Summary | Scenario 3

## Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

### CIP Projects

Projects <sup>(1)</sup>	Committee Rank	Adjusted Rank	Term	Fiscal Year	Totals
1 Police Vehicles <sup>(2)</sup>			5	2020+	\$ 3,200,000 <sup>(3)</sup>
2 Fire Apparatus			5	2020	2,250,000
3 Wellness Center			15	2020	1,420,000
4 Broadband Expansion			15	2020	1,000,000
5 New Walton Design Phase	1	1	30	2021	845,432
6 New Walton Elementary School	2	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	3	30	2027	1,054,533
8 Beazley Elementary School - New	4	4	30	2027	31,108,719
9 PGHS Generator	5	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	8	15	2021	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	9	15	2021	328,000
13 Buses	9	10	10	2021+	2,884,000 <sup>(3)</sup>
14 Clements Technology Infrast.	10	11	15	2021	
15 PG Fire Company 1 Renovations	11	7	15	2021	2,500,000
16 Self-Contained Breathing App.	12	12	15	2029	1,556,100
17 Stryker Power Lift Stretchers (6)	13	13	15	2031	232,192
18 Moore Technology Infrastructure	14	14	15	2031	
19 Elementary Sch. Tech. Infrast.	15	15	15	2032	
20 Beazley Trailer Replacement	16	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	17	15	2032	140,939
22 PGHS Trailer Replacement	18	18	15	2032	140,000
23 South Trailer Replacement	19	19	15	2032	210,000
24 PGHS Bleachers	20	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	21	15	2033	840,000
26 Fire/EMS Opticom System	22	22	15	2033	448,228
27 PGHS Auditorium	23	23	15	2033	1,475,532
28 Temple Tennis Courts	24	24	15	2032	172,380
29 PGEC Trailer Replacement	25	25	15	2033	504,000
30 Wells Station Road Station	26	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	27	30	2041	62,941,477
32 Field Hockey Lighting	28	28	15	2033	286,443
33 Field House Addition	29	29	15	2033	281,708
34 Carson CC Baseball Field	30	30	15	2032	90,000
35 Carson CC Playground	31	31	15	2032	72,000
36 Turf Grass	32	32	15	2033	1,000,000
37 Carson CC Pavilion	33	33	15	2033	118,000
38 Parks & Rec Dog Parks	34	34	15	2033	70,000
39 Total Projects					\$ 154,401,701

### CIP Funding Assumptions

■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

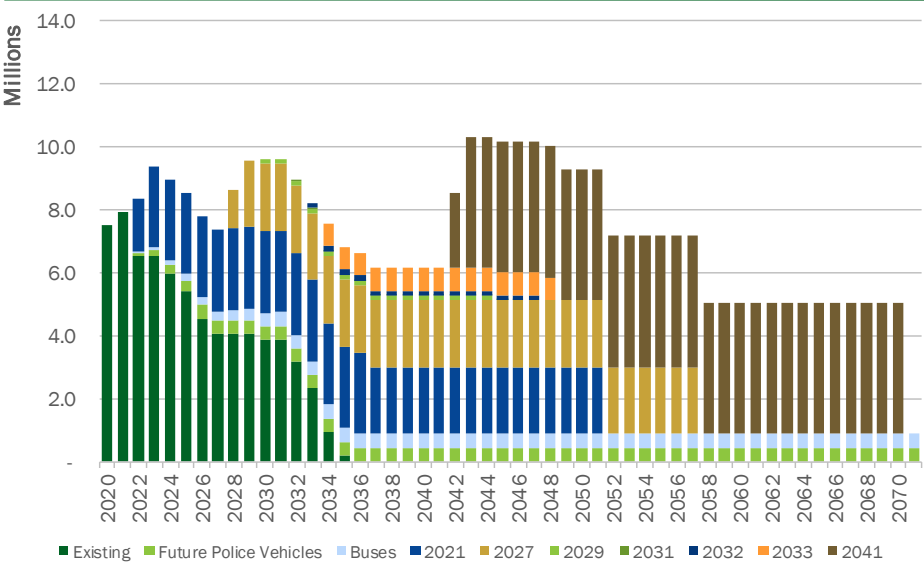
(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.



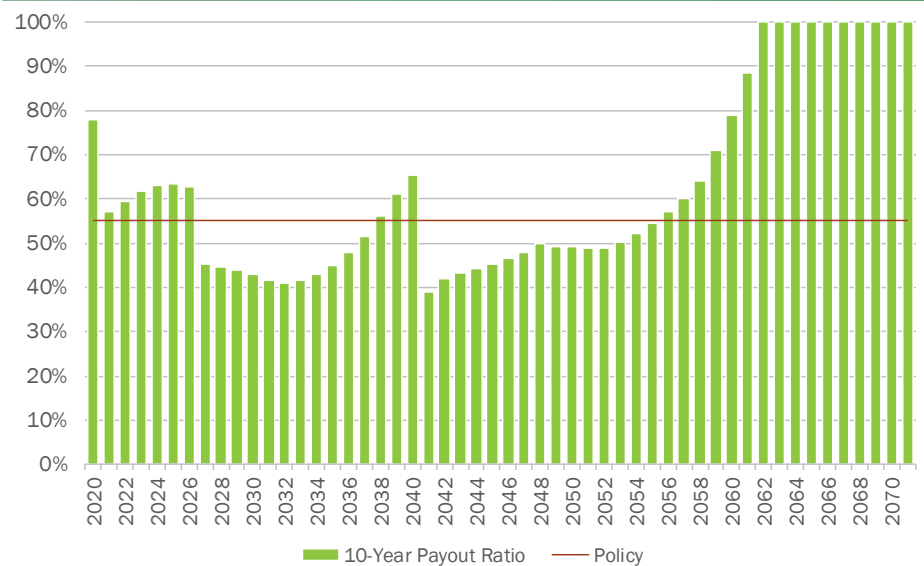
# Proposed Debt Profile and Key Debt Ratios | Scenario 3

## Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

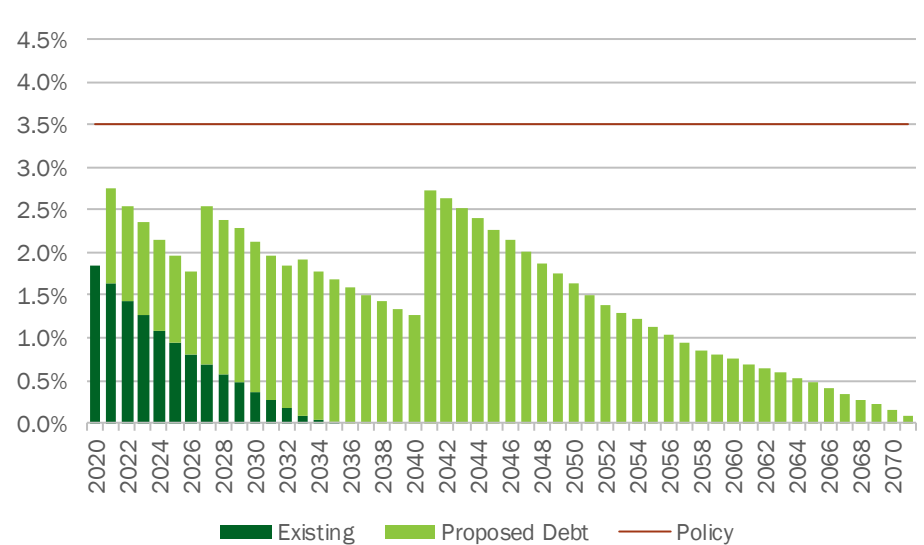
Existing & Proposed Debt Service<sup>(1,2)</sup>



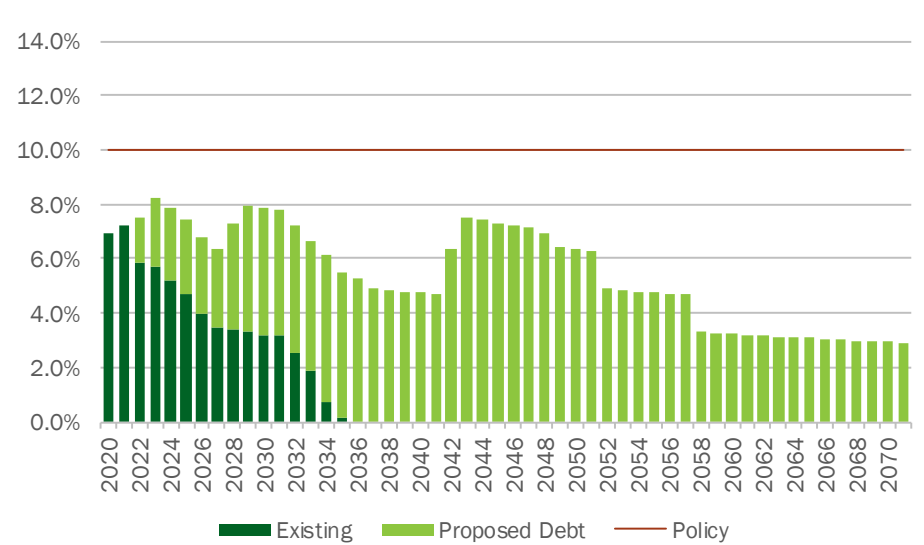
10-Year Payout<sup>(1)</sup>



Debt to Assessed Value<sup>(1)</sup>



Debt Service to Expenditures<sup>(2)</sup>



<sup>(1)</sup> Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

<sup>(2)</sup> Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.



# Debt Affordability Analysis | Scenario 3 | 5¢ Increase in FY '21

## Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,671,775	49,539	8,350,336	6,799,027	484,435	385,158	13,178	-	7,681,798	(668,538)	1,275,125	-	606,587	-	1,869,087
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,583,923	99,079	9,382,263	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,701,352)	1,287,876	(413,476)	-	-	1,455,611
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,583,923	148,618	8,966,159	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,290,568)	1,300,755	-	10,187	-	1,465,798
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,583,923	198,158	8,532,024	6,799,027	484,053	386,281	3,454	-	7,672,816	(859,208)	1,313,763	-	454,554	-	1,920,353
2026	2,941,793	1,214,517	430,000	-	385,648	2,583,923	247,697	7,803,578	6,799,027	-	385,648	-	-	7,184,675	(618,903)	1,326,900	-	707,997	-	2,628,350
2027	2,941,014	711,939	430,000	-	383,853	2,583,923	297,237	7,347,965	6,799,027	-	383,853	-	-	7,182,880	(165,085)	1,340,169	-	1,175,084	-	3,803,434
2028	2,941,911	711,978	430,000	-	386,918	3,790,045	346,776	8,607,629	6,799,027	-	386,918	-	-	7,185,945	(1,421,683)	1,353,571	(68,112)	-	-	3,735,321
2029	2,941,389	711,744	430,000	-	384,729	4,708,161	396,316	9,572,339	6,799,027	-	384,729	-	-	7,183,756	(2,388,584)	1,367,107	(1,021,477)	-	-	2,713,844
2030	2,759,029	711,238	430,000	-	387,400	4,848,119	445,855	9,581,640	6,799,027	-	387,400	-	-	7,186,427	(2,395,213)	1,380,778	(1,014,435)	-	-	1,699,409
2031	2,758,166	710,458	430,000	-	388,816	4,848,119	450,000	9,585,558	6,799,027	-	388,816	-	-	7,187,843	(2,397,715)	1,394,585	(1,003,130)	-	-	696,279
2032	2,565,865	587,900	430,000	-	-	4,869,002	450,000	8,902,768	6,799,027	-	-	-	-	6,799,027	(2,103,741)	1,408,531	(695,209)	-	-	1,070
2033	1,722,101	591,600	430,000	-	-	4,996,010	450,000	8,189,711	6,799,027	-	-	-	-	6,799,027	(1,390,684)	1,422,617	-	31,933	-	33,002
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,436,843	-	689,274	-	722,277
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,451,211	-	1,450,539	-	2,172,816
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	3,830,883
2037	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,480,381	-	2,146,218	-	5,977,101
2038	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,495,184	-	2,161,022	-	8,138,123
2039	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,510,136	-	2,175,974	-	10,314,097
2040	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,525,328	-	2,191,075	-	12,505,173
2041	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,540,490	-	2,206,328	-	14,711,500
2042	-	-	430,000	-	-	7,513,982	450,000	8,393,982	6,799,027	-	-	-	-	6,799,027	(1,594,955)	1,555,895	(39,060)	-	-	14,672,440
2043	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,571,454	(1,919,711)	-	-	12,752,730
2044	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,587,168	(1,903,996)	-	-	10,848,734
2045	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,603,040	(1,748,167)	-	-	9,100,567
2046	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,619,070	(1,732,137)	-	-	7,368,430
2047	-	-	430,000	-	-	9,249,350	450,000	10,129,350	6,799,027	-	-	-	-	6,799,027	(3,330,323)	1,635,261	(1,695,062)	-	-	5,673,368
2048	-	-	430,000	-	-	9,122,343	450,000	10,002,343	6,799,027	-	-	-	-	6,799,027	(3,203,316)	1,651,614	(1,551,702)	-	-	4,121,666
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	3,317,153
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	2,529,322
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	1,758,339
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	3,114,801
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	4,488,450
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	5,879,458
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	7,287,997
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,788,461	-	1,426,247	-	8,714,245
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,806,346	-	1,444,132	-	10,158,376
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,824,409	-	3,586,434	-	13,744,810
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,842,653	-	3,604,678	-	17,349,488
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,861,080	-	3,623,104	-	20,972,592
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,879,690	-	3,641,715	-	24,614,308
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,898,487	-	3,660,512	-	28,274,820
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,917,472	-	3,679,497	-	31,954,317
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,936,647	-	3,698,672	-	35,652,988
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	39,371,027
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	43,108,625
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	46,865,979
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,015,283	-	3,777,307	-	50,643,286
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,035,435	-	3,797,460	-	54,440,747
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,055,790	-	3,817,815	-	58,258,561
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,076,348	-	3,838,372	-	62,096,933
Total*	45,724,095	16,360,812	22,031,996	2,758,118	4,634,625	270,403,853	20,679,275	382,592,774		2,758,118	4,634,625	68,443	218,002		Total	83,461,115	(17,169,001)		5.00¢	

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000      ■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



# Debt Affordability Analysis | Scenario 3 | Natural Tax Impact

## Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,671,775	49,539	8,350,336	6,799,027	484,435	385,158	13,178	-	7,681,798	(668,538)	-	-	(668,538)	2,624	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,583,923	99,079	9,382,263	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,701,352)	675,223	-	(1,026,129)	3,984	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,583,923	148,618	8,966,159	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,290,568)	1,718,366	-	427,798	-	427,798
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,583,923	198,158	8,532,024	6,799,027	484,053	386,281	3,454	-	7,672,816	(859,208)	1,735,549	-	876,341	-	1,304,139
2026	2,941,793	1,214,517	430,000	-	385,648	2,583,923	247,697	7,803,578	6,799,027	-	385,648	-	-	7,184,675	(618,903)	1,752,905	-	1,134,002	-	2,438,141
2027	2,941,014	711,939	430,000	-	383,853	2,583,923	297,237	7,347,965	6,799,027	-	383,853	-	-	7,182,880	(165,085)	1,770,434	-	1,605,348	-	4,043,489
2028	2,941,911	711,978	430,000	-	386,918	3,790,045	346,776	8,607,629	6,799,027	-	386,918	-	-	7,185,945	(1,421,683)	1,788,138	-	366,455	-	4,409,944
2029	2,941,389	711,744	430,000	-	384,729	4,708,161	396,316	9,572,339	6,799,027	-	384,729	-	-	7,183,756	(2,388,584)	1,806,020	(582,564)	-	-	3,827,380
2030	2,759,029	711,238	430,000	-	387,400	4,848,119	445,855	9,581,640	6,799,027	-	387,400	-	-	7,186,427	(2,395,213)	1,824,080	(571,133)	-	-	3,256,247
2031	2,758,166	710,458	430,000	-	388,816	4,848,119	450,000	9,585,558	6,799,027	-	388,816	-	-	7,187,843	(2,397,715)	1,842,321	(555,395)	-	-	2,700,852
2032	2,565,865	587,900	430,000	-	-	4,869,002	450,000	8,902,768	6,799,027	-	-	-	-	6,799,027	(2,103,741)	1,860,744	(242,997)	-	-	2,457,855
2033	1,722,101	591,600	430,000	-	-	4,996,010	450,000	8,189,711	6,799,027	-	-	-	-	6,799,027	(1,390,684)	1,879,351	-	488,667	-	2,946,522
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,898,145	-	1,150,576	-	4,097,099
2035	-	193,015	-	430,000	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,917,126	-	1,916,454	-	6,013,553
2036	-	-	-	430,000	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,936,297	-	2,128,641	-	8,142,194
2037	-	-	-	430,000	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,955,660	-	2,621,498	-	10,763,692
2038	-	-	-	430,000	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,975,217	-	2,641,055	-	13,404,747
2039	-	-	-	430,000	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,994,969	-	2,660,807	-	16,065,554
2040	-	-	-	430,000	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	2,014,919	-	2,680,757	-	18,746,311
2041	-	-	-	430,000	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	2,035,068	-	2,700,906	-	21,447,217
2042	-	-	-	430,000	-	7,513,982	450,000	8,393,982	6,799,027	-	-	-	-	6,799,027	(1,594,955)	2,055,419	-	460,464	-	21,907,681
2043	-	-	-	430,000	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	2,075,973	(1,415,191)	-	-	20,492,489
2044	-	-	-	430,000	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	2,096,733	(1,394,432)	-	-	19,098,058
2045	-	-	-	430,000	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	2,117,700	(1,233,507)	-	-	17,864,551
2046	-	-	-	430,000	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	2,138,877	(1,212,330)	-	-	16,652,221
2047	-	-	-	430,000	-	9,249,350	450,000	10,129,350	6,799,027	-	-	-	-	6,799,027	(3,330,323)	2,160,266	(1,170,058)	-	-	15,482,163
2048	-	-	-	430,000	-	9,122,343	450,000	10,002,343	6,799,027	-	-	-	-	6,799,027	(3,203,316)	2,181,888	(1,021,447)	-	-	14,460,716
2049	-	-	-	430,000	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,203,687	(268,955)	-	-	14,191,761
2050	-	-	-	430,000	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,225,724	(246,918)	-	-	13,944,842
2051	-	-	-	430,000	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,247,981	(224,661)	-	-	13,720,182
2052	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,270,461	-	1,908,247	-	15,628,429
2053	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,293,166	-	1,930,952	-	17,559,381
2054	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,316,097	-	1,953,884	-	19,513,264
2055	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,339,258	-	1,977,045	-	21,490,309
2056	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,362,651	-	2,000,437	-	23,490,746
2057	-	-	-	430,000	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,386,277	-	2,024,064	-	25,514,809
2058	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,410,140	-	4,172,165	-	29,686,974
2059	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,434,242	-	4,196,266	-	33,883,241
2060	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,458,584	-	4,220,609	-	38,103,849
2061	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,483,170	-	4,245,195	-	42,349,044
2062	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,508,002	-	4,270,026	-	46,619,070
2063	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,533,082	-	4,295,106	-	50,914,176
2064	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,558,412	-	4,320,437	-	55,234,614
2065	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,583,996	-	4,346,021	-	59,580,635
2066	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,609,836	-	4,371,861	-	63,952,496
2067	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,635,935	-	4,397,960	-	68,350,456
2068	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,662,294	-	4,424,319	-	72,774,774
2069	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,688,917	-	4,450,942	-	77,225,716
2070	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,715,806	-	4,477,831	-	81,703,547
2071	-	-	-	430,000	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,742,964	-	4,504,989	-	86,208,536
Total*	45,724,095	16,360,812	22,031,996	2,758,118	4,634,625	270,403,853	20,679,275	382,592,774		2,758,118	4,634,625	68,443	218,002		Total	105,878,051	(10,166,975)		6,614	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$46,032,528.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



# Municipal Advisor Disclosure



The enclosed information relates to an existing or potential municipal advisor engagement.

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# Multi-Year Capital Improvement Plan | Scenario 3C

## PG Fire Company 1 Renovations Moved to FY 2022 | All Other FY 2021 Projects Remain



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles <sup>(1)</sup>	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support <sup>(2)</sup>	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center <sup>(2)</sup>	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2027	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2027	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	2,100,000	-	-	-	-	-	2,100,000	-	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	15	2021	-	328,000	-	-	-	-	-	328,000	-	328,000
13 Buses <sup>(3)</sup>	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2022	-	-	2,500,000	-	-	-	-	2,500,000	-	2,500,000
16 Self-Contained Breathing Apparatus	15	2029	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2031	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2033	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2033	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2033	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2041	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2033	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2033	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2032	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2032	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2033	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2033	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 35,530,647	\$ 3,312,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	2,764,496	2,500,000	-	-	-	-	7,684,496	11,324,325	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	-	-	31,954,151	95,104,729	127,058,880
44 Totals		\$ 5,070,000	\$ 35,530,647	\$ 3,312,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2022 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.

# Debt Affordability Analysis | Scenario 3C | 5¢ Increase in FY '21

## PG Fire Company 1 Renovations Moved to FY 2022 | All Other FY 2021 Projects Remain



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy <sup>(1,2)</sup>	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,206	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5,00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,446,922	49,539	8,125,483	6,799,027	484,435	385,158	13,178	-	7,681,798	(443,685)	1,275,125	-	831,440	-	2,093,940
2023	4,082,125	1,311,390	343,841	483,845	388,059	2,583,923	99,079	9,382,263	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,701,352)	1,287,876	(413,476)	-	-	1,680,464
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,583,923	148,618	8,966,159	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,290,568)	1,300,755	-	10,187	-	1,690,651
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,583,923	198,158	8,532,024	6,799,027	484,053	386,281	3,454	-	7,672,816	(859,208)	1,313,763	-	454,554	-	2,145,205
2026	2,941,793	1,214,517	430,000	-	385,648	2,583,923	247,697	7,803,578	6,799,027	-	385,648	-	-	7,184,675	(618,903)	1,326,900	-	707,997	-	2,853,203
2027	2,941,014	711,939	430,000	-	383,853	2,583,923	297,237	7,347,965	6,799,027	-	383,853	-	-	7,182,880	(165,085)	1,340,169	-	1,175,084	-	4,028,286
2028	2,941,911	711,978	430,000	-	386,918	3,790,045	346,776	8,607,629	6,799,027	-	386,918	-	-	7,185,945	(1,421,683)	1,353,571	(68,112)	-	-	3,960,174
2029	2,941,389	711,744	430,000	-	384,729	4,708,161	396,316	9,572,339	6,799,027	-	384,729	-	-	7,183,756	(2,388,584)	1,367,107	(1,021,477)	-	-	2,938,697
2030	2,759,029	711,238	430,000	-	387,400	4,848,119	445,855	9,581,640	6,799,027	-	387,400	-	-	7,186,427	(2,395,213)	1,380,778	(1,014,435)	-	-	1,924,262
2031	2,758,166	710,458	430,000	-	388,816	4,848,119	450,000	9,585,558	6,799,027	-	388,816	-	-	7,187,843	(2,397,715)	1,394,585	(1,003,130)	-	-	921,132
2032	2,565,865	587,900	430,000	-	-	4,869,002	450,000	8,902,768	6,799,027	-	-	-	-	6,799,027	(2,103,741)	1,408,531	(695,209)	-	-	225,922
2033	1,722,101	591,600	430,000	-	-	4,996,010	450,000	8,189,711	6,799,027	-	-	-	-	6,799,027	(1,390,684)	1,422,617	-	31,933	-	257,855
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,436,843	-	689,274	-	947,129
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,451,211	-	1,450,539	-	2,397,669
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	4,055,735
2037	-	-	430,000	-	-	5,478,042	450,000	6,358,042	6,799,027	-	-	-	-	6,799,027	440,985	1,480,381	-	1,921,366	-	5,977,101
2038	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,495,184	-	2,161,022	-	8,138,123
2039	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,510,136	-	2,175,974	-	10,314,097
2040	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,525,238	-	2,191,075	-	12,505,173
2041	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,540,490	-	2,206,328	-	14,711,500
2042	-	-	430,000	-	-	7,513,982	450,000	8,393,982	6,799,027	-	-	-	-	6,799,027	(1,594,955)	1,555,895	(39,060)	-	-	14,672,440
2043	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,571,454	(1,919,711)	-	-	12,752,730
2044	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,587,168	(1,903,996)	-	-	10,848,734
2045	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,603,040	(1,748,167)	-	-	9,100,567
2046	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,619,070	(1,732,137)	-	-	7,368,430
2047	-	-	430,000	-	-	9,249,350	450,000	10,129,350	6,799,027	-	-	-	-	6,799,027	(3,330,323)	1,635,261	(1,695,062)	-	-	5,673,368
2048	-	-	430,000	-	-	9,122,343	450,000	10,002,343	6,799,027	-	-	-	-	6,799,027	(3,203,316)	1,651,614	(1,551,702)	-	-	4,121,666
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	3,317,153
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	2,529,322
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	1,758,339
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	3,114,801
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	4,488,450
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	5,879,458
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	7,287,997
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,788,461	-	1,426,247	-	8,714,245
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,806,346	-	1,444,132	-	10,158,376
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,824,409	-	3,586,434	-	13,744,810
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,842,653	-	3,604,678	-	17,349,488
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,861,080	-	3,623,104	-	20,972,592
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,879,690	-	3,641,715	-	24,614,308
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,898,487	-	3,660,512	-	28,274,820
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,917,472	-	3,679,497	-	31,954,317
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,936,647	-	3,698,672	-	35,652,988
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	39,371,027
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	43,108,625
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	46,865,979
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,015,283	-	3,777,307	-	50,643,286
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,035,435	-	3,797,460	-	54,440,747
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,055,790	-	3,817,815	-	58,258,561
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,076,348	-	3,838,372	-	62,096,933
Total*	45,724,095	16,360,812	22,031,996	2,758,118	4,634,625	270,403,853	20,679,275	382,592,774		2,758,118	4,634,625	68,443	218,002		Total	83,461,115	(17,169,001)		5,00¢	

Minimum Capital Reserve Fund Balance  
**\$225,922**

Equivalent Required Revenues Beginning FY 2021\*  
**\$1,244,686**

From \$1,262,500; Reduction of (\$17,814); School Transfer increase of \$7,392

■ Assumed FY 2020 Value of a Penny<sup>(3)</sup>: **\$250,000**      ■ Assumed Growth Rate: **1.0%**

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.

**DAVENPORT & COMPANY** \* Assumes the

# Municipal Advisor Disclosure

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The enclosed information relates to an existing or potential municipal advisor engagement.

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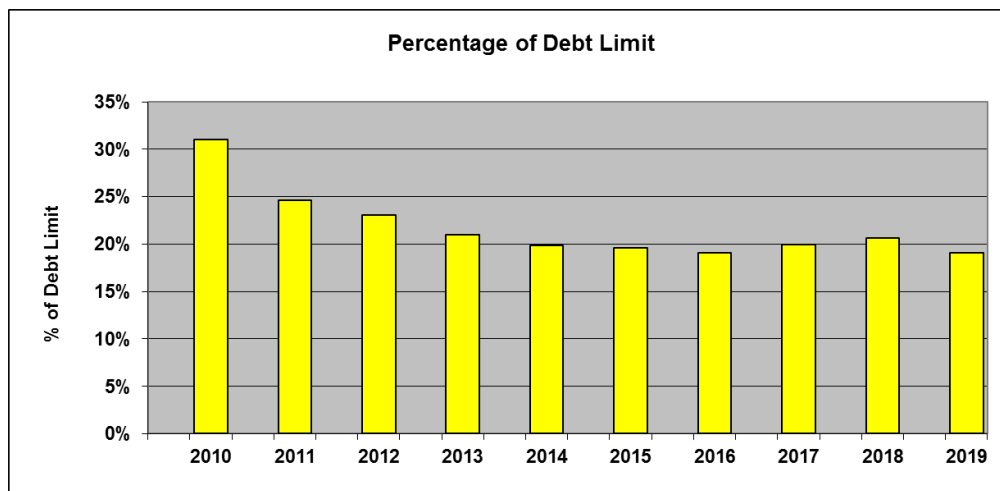
# DEBT SERVICE FUND

Pursuant to the Constitution of Virginia and the Public Finance Act, the County is authorized to issue general obligation bonds secured by a pledge of its full faith and credit. To pay the interest and principal on such bonds, the governing body is authorized and required to levy on all taxable property within the County such *ad valorem* taxes as may be necessary.

## Debt Limit

There is no legal debt limit for counties in Virginia since the issuance of all county general obligation debt is subject to referendum. The County does have a debt limit policy that is based on assessed value of real property. It is measured annually as shown below.

COUNTY OF PRINCE GEORGE, VIRGINIA											Table 11
Computation of Legal Debt Margin											
Last Ten Fiscal Years											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
<b>Net Assessed Value (real property)</b>	\$ 2,612,645,192	\$ 2,495,701,100	\$ 2,487,439,800	\$ 2,493,088,000	\$ 2,521,752,900	\$ 2,556,763,100	\$ 2,599,790,900	\$ 2,649,924,500	\$ 2,678,117,800	\$ 2,732,256,600	
Debt Limit (10% of Real Property Assessed Value)	261,264,519	249,570,110	248,743,980	249,308,800	252,175,290	255,676,310	259,979,090	264,992,450	267,811,780	273,225,660	
Debt Applicable to Limit	81,069,795	61,444,362	57,382,063	52,321,340	50,076,200	50,034,225	49,692,022	52,878,268	55,176,114	52,118,680	
<b>Legal Debt Margin</b>	<b>\$ 180,194,724</b>	<b>\$ 188,125,748</b>	<b>\$ 191,361,917</b>	<b>\$ 196,987,460</b>	<b>\$ 202,099,090</b>	<b>\$ 205,642,085</b>	<b>\$ 210,287,068</b>	<b>\$ 212,114,182</b>	<b>\$ 212,635,666</b>	<b>\$ 221,106,980</b>	
Total net debt applicable to the limit as a percentage of debt limit	31.0%	24.6%	23.1%	21.0%	19.9%	19.6%	19.1%	20.0%	20.6%	19.1%	



*Debt Policies*

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1. The County will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Direct net debt as a percentage of estimated market value of taxable property should not exceed 3.5%. Direct net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually.
5. The ratio of direct debt service expenditures as a percent of the total annual general fund expenditures net of interfund transfers and inclusive of the Prince George County School Board's expenditures should not exceed 10.0% with a targeted direct debt aggregate ten-year principal payout ratio of 55.0% or better for all tax supported debt. These ratios will be measured annually.
6. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
7. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
8. The County will only issue tax anticipation debt due to unforeseen circumstances and where cash flow projections identify an absolute need, and will retire any such tax anticipation debt annually. Bond anticipation debt will be retired within six months after completion of the project or upon availability of permanent financing.

**OUTSTANDING LONG-TERM DEBT OBLIGATIONS****School Related Debt**

<b>Issue</b>	<b>Issue Date</b>	<b>Retire Date</b>	<b>Original Issue</b>	<b>Balance as of 6/30/2020</b>
Series 2000 Clements, Walton, Beazley	2000	7/15/2020	\$ 18,437,000	\$ 1,051,700
Series 2005 VPSA Harrison	2005	7/15/2025	\$ 4,219,161	\$ 1,497,742
Series 2005 VPSA South	2005	7/15/2025	\$ 3,540,892	\$ 1,256,969
Series 2008 North Elementary*	2008	2/1/2019	\$ 10,150,000	\$ -
Series 2014 Prince George Tennis Courts	2014	2/1/2024	\$ 556,500	\$ 240,776
Series 2015A School Buses	2015	8/1/2020	\$ 1,013,000	\$ 209,000
Series 2015B School Roof Projects	2015	8/1/2030	\$ 1,520,000	\$ 1,168,000
Series 2016B North Literary Loan Refinance	2016	4/1/2033	\$ 7,500,000	\$ 6,715,000

\* Refinanced During FY2016 (retired)

**General Government Debt (Excluding Fire / Apparatus)**

<b>Issue</b>	<b>Issue Date</b>	<b>Retire Date</b>	<b>Original Issue</b>	<b>Balance as of 6/30/2020</b>
Series 2010 Animal Services Center	2010	2/15/2025	\$ 1,650,000	\$ 635,000
Series 2012B Refund 2003B and 2009 and Human Service Building Renovation	2012	2/1/2024	\$ 9,009,000	\$ 2,911,000
Series 2014A Temple Field Lights	2014	2/1/2024	\$ 386,500	\$ 167,224
Series 2014B Carson Fire Station	2014	2/1/2029	\$ 2,257,000	\$ 1,465,000
Series 2014C Courthouse HVAC Upgrades	2014	8/1/2024	\$ 1,218,000	\$ 641,000
Series 2015A Police Vehicles	2015	8/1/2020	\$ 405,000	\$ 83,000
Series 2015B Courthouse Basement Renovation	2015	8/1/2030	\$ 1,925,000	\$ 1,478,000
Series 2015B Fire Station Property Acquisition	2015	8/1/2030	\$ 506,000	\$ 389,000
Series 2017A Public Safety Radio Part I and other County Projects	2017	2/1/2032	\$ 9,000,000	\$ 8,752,000
Series 2017B Taxable Broadband	2017	2/1/2020	\$ 1,000,000	\$ -
Series 2018 Public Facility Improvements	2018	2/1/2033	\$ 9,300,000	\$ 8,232,000
Series 2019 Public Facility Improvements	2019	2/1/2034	\$ 9,450,000	\$ 8,840,000
Series 2019 Fall Police Vehicles	2019	8/1/2024	\$ 407,000	\$ 407,000
Series 2019 Fall CWC Renovation Phase I	2019	8/1/2034	\$ 1,445,000	\$ 1,445,000
Series 2019 Fall Taxable Broadband	2019	8/1/2026	\$ 1,017,000	\$ 1,017,000

**Series 2018 Projects:** Police Vehicles; Garage Canopy; Voting Equipment; Southpoint Engineering Study; CDCC Software Replacement; Public Safety Radio Project Part II; Courthouse Lower Level Expansion Additional Borrowing; Central Wellness Center Study / Phase I Renovations Part I.

**Series 2019 Projects:** Police Vehicles; Utility – Food Lion Water System Upgrades / Route 460 Extension; Utility – Route 156 Water Main Extension; Jefferson Park Fire Station Replacement Assessor Software Replacement; County Administration and Volunteer Fire Company Entrance Upgrades; Scott Park Multi-Purpose Building.

General Government Debt Fire / Apparatus – Devoted 2¢ RE Tax Revenue; Ordinance §74-4.

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2020
Series 2014E Emergency Vehicles	2014	8/1/2019	\$ 1,625,000	\$ -
Series Fall 2019 Fire Apparatus	2019	8/1/2024	\$ 2,290,000	\$ 2,290,000

#### Stormwater Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2020
Series Fall 2019 Stormwater Projects	2019	8/1/2024	\$ 2,136,000	\$ 2,136,000
Series 2014D Stormwater Projects	2014	8/1/2019	\$ 2,130,000	\$ -

#### Economic Development Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2020
Series 2016A (2008 Crosspointe Center Refinance)	2016	2/1/2031	\$ 4,457,000	\$ 3,712,000

Utilities (Water and Sewer Fund) debt is shown in the Utilities section of this document.



**DEBT SERVICE FUNDING REQUIREMENTS**

Each year, the Operating Budget includes transfers from the General Fund to the Debt Service fund for the amount of debt service needed to be paid during the fiscal year. A summary of the FY17 Actual, FY18 Actual, FY19 Actual, FY20 Adopted Budget and FY21 Adopted Budget are shown below. Transfers from the Stormwater and Economic Development Funds are also made to the Debt Service fund to cover debt service payments for capital projects originating in these dedicated special revenue funds. Two cents of the Real Estate tax collections are dedicated to Fire/Apparatus replacements per County Ordinance §74-4. The value of 2 cents is accounted for through a combination of the annual debt repayment for borrowings related to such apparatus, and a transfer to the Capital Improvement Fund (Fire/Apparatus Account).

**Revenues:**

FUND 401 - DEBT SERVICE		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0401-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	-	-	-	-	-	-
0401-10-508-8114-00000-000-000-000-319213	CONTRIBUTION FROM DINWIDDIE	185,523	-	-	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>185,523</b>	-	-	-	-	-
0401-30-600-8200-00000-000-000-000-333506-	FEDERAL SUBSIDY	-	-	-	-	-	-
<b>CATEGORICAL AID</b>		-	-	-	-	-	-
0401-90-901-8207-00000-000-000-000-399100-	TRANS.FR.GEN FD FOR DEBT	6,968,597	7,198,155	7,223,095	7,160,506	7,283,294	122,788
0401-90-901-8207-00000-000-000-000-399100-	TRANS. FR GEN FUND DEBT RESERVE	-	-	-	-	1,244,686	1,244,686
0401-90-901-8207-00000-000-000-000-399103-	TRANS FR ECON DEV FD	387,767	386,279	384,528	385,916	386,119	203
0401-90-901-8207-00000-000-000-000-399103	TRANS FR ECON DEV FD - ONE-TIME	-	-	-	-	100,000	100,000
0401-90-901-8207-00000-000-000-000-399110	TRANS FR CIP FUND (SNAP INT; CIP FB)	-	-	-	-	109,157	109,157
0401-90-901-8207-00000-000-000-000-399102-	TRANS FR CASH PROFFER	-	-	-	-	-	-
0401-90-901-8207-00000-000-000-000-399105-	TRANS FR STORMWATER	442,000	441,804	441,934	440,990	451,818	10,828
0401-40-900-8208-00000-000-000-000-399999-	DEBT FUND, FUND BALANCE	-	-	-	-	57,983	57,983
<b>TRANSFERS AND FUND BALANCE</b>		<b>7,798,364</b>	<b>8,026,238</b>	<b>8,049,557</b>	<b>7,987,412</b>	<b>9,633,057</b>	<b>1,645,645</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>7,983,887</b>	<b>8,026,238</b>	<b>8,049,557</b>	<b>7,987,412</b>	<b>9,633,057</b>	<b>1,645,645</b>

**Expenditures – Summary**

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Debt Service Fund (Fund 0401):</b>							
<a href="#">4000</a>	County Debt service	3,443,998	3,525,506	4,971,532	4,962,633	5,550,521	587,888
<a href="#">4001</a>	Schools Debt Service	4,152,121	4,114,454	2,662,610	2,638,863	3,696,417	1,057,554
<a href="#">2152</a>	Economic Development Debt Service	387,768	386,279	384,528	385,916	386,119	203
	<b>Total Debt Service</b>	<b>7,983,887</b>	<b>8,026,238</b>	<b>8,018,669</b>	<b>7,987,412</b>	<b>9,633,057</b>	<b>1,645,645</b>

## Expenditures - Detail

## Schools Debt Service

Schools Debt Service								
Location Code	4001							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0401-09-401-4001-	43101	PROFESSIONAL SERVICES	2,200	1,705	1,815	3,000	3,000	-
0401-09-401-4001-	49110	1997B SUBSIDIZED LOAN	238,414	246,072	-	-	-	-
0401-09-401-4001-	49111	1997A VPSA BOND PRINCIPAL	1,090,000	1,145,000	-	-	-	-
0401-09-401-4001-	49112	2000 VPSA - PRINCIPAL	908,198	940,193	978,076	1,011,896	1,051,700	39,804
0401-09-401-4001-	49113	STATE LITERARY LOAN PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49117	2005 VPSA PRINCIPAL	384,942	394,889	405,358	416,373	427,966	11,593
0401-09-401-4001-	49120	2008A NORTH/CROSSPOINTE PRINCIPAL	325,000	335,000	260,000	-	-	-
0401-09-401-4001-	49125	2013 SCHOOL PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49127	DEBT 2014A PRINCIPAL	53,703	54,883	56,063	57,244	58,424	1,180
0401-09-401-4001-	49130	1997B SUBSIDIZED INTEREST	19,086	6,429	-	-	-	-
0401-09-401-4001-	49131	1997A VPSA INTEREST	88,303	29,913	-	-	-	-
0401-09-401-4001-	49132	VPSA 2000 - INTEREST	226,234	179,100	130,184	79,440	26,818	(52,622)
0401-09-401-4001-	49133	STATE LITERARY LOAN INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49137	2005 VPSA INTEREST	206,380	186,494	166,088	145,135	123,604	(21,531)
0401-09-401-4001-	49140	2008A NORTH/CROSSPOINTE INTEREST	33,094	22,125	10,400	-	-	-
0401-09-401-4001-	49145	2013 SCHOOL INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49147	SERIES 2014A INTEREST	9,947	8,790	7,610	6,407	5,177	(1,230)
0401-09-401-4001-	49232	2015A PRINCIPAL	197,000	199,000	202,000	206,000	209,000	3,000
0401-09-401-4001-	49252	2015A INTEREST	13,718	10,748	7,740	4,680	1,568	(3,112)
0401-09-401-4001-	49233	2015B PRINCIPAL	85,000	87,000	89,000	91,000	94,000	3,000
0401-09-401-4001-	49253	2015B INTEREST	35,903	33,813	31,675	29,488	27,240	(2,248)
0401-09-401-4001-	49236	2016B PRINCIPAL - LITERARY LOAN	85,000	85,000	170,000	445,000	460,000	15,000
0401-09-401-4001-	49256	2016B INTEREST - LITERARY LOAN	150,000	148,300	146,600	143,200	134,300	(8,900)
0401-09-401-4001-	49190	DEBT RESERVE - FUTURE PROJECTS	-	-	-	-	1,073,620	1,073,620
			4,152,121	4,114,454	2,662,610	2,638,863	3,696,417	1,057,554

## County Debt Service (Includes Stormwater &amp; Fire Apparatus)

County Debt Service							
Location Code	4000						
		</					

## Economic Development Debt Service

Economic Development Debt Service								
Location Code	2152							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0401-09-401-2152-	49120	2008A NORTH/SROSSPTE PRINCIPAL	190,000	195,000	-	-	-	-
0401-09-401-2152-	49140	2008A NORTH/SROSSPTE INTEREST	13,238	6,825	-	-	-	-
0401-09-401-2152-	49235	SERIES 2016A REFINANCE CROSSPOINTE PRINCIPAL	84,000	83,000	285,000	293,000	300,000	7,000
0401-09-401-2152-	49255	SERIES 2016A REFINANCE CROSSPOINTE INTEREST	100,530	101,454	99,528	92,916	86,119	(6,797)
			387,768	386,279	384,528	385,916	386,119	203

## WATER/SEWER FUND

The Prince George County Water and Sewer Department is charged with the service of providing water and wastewater services to the populated areas of the county. The Utilities fund is a self-supporting enterprise fund charging fees for services rendered in an amount great enough to cover its own expenses. Utilities Revenues collected (user fees and connection charges) cover anticipated expenditures without General Fund support. Each year the County reviews the utility fees to ensure that the ongoing fees are sufficient to cover the continuity of its operations.

**The Engineering and Utilities Department provides the following services:**

- Handles inquiries pertaining to water and wastewater lines
- Handles future industrial and residential development inquiries
- Reviews site plan review for new commercial projects
- Administers capital improvement projects for utilities
- Handles water and wastewater utilities
- Responsible for new service and terminating service
- Handles inquiries for high water consumption
- Handles muddy water and low-pressure complaints
- Handles billing problems and water leaks
- Administers pumping stations, water systems and elevated storage tanks.

The department serves approximately 4,464 customers. This includes 4,035 residential customers and 429 non-residential customers. There are approximately 2,919 customers that receive both water and sewer services, 235 water-only customers, and 1,310 sewer-only customers.

The department operates and maintains the County's public water and wastewater systems including the central water distribution system, six rural water well systems, and 25 wastewater pumping stations.

In FY 2019, a five percent increase in water and a 7.5 percent increase in wastewater rates were approved to continue to realign utility revenues to cover annual operating and capital expenses. The adopted increase equated to a \$1.24 increase per month for water charges and a \$3.97 increase per month for sewer charges. This was a \$5.21 per month total increase for residential single-family homes using an average of 5,000 gallons per month.

No utility fee increases are included in the adopted FY2021 budget. **Proposed fee increases of three (3) percent for water and one (1) percent for wastewater were eliminated due to the**

**projected fiscal impacts of COVID-19** to customers. These increases would have raised the average household bi-monthly bill to \$53.38 for water and \$114.16 for wastewater.

Wastewater flow trends indicate the need for allocating appropriate resources in the coming years to address inflow and infiltration (I&I) with capital improvements to rehabilitate or replace aging wastewater pipes and manholes.

From an overall system perspective Prince George has 3.575 million gallons per day (MGD) of wastewater capacity and utilized 0.937 MGD on average; and 1.89 MGD of water capacity and utilized 0.934 MGD on average in 2019.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2019, cash on hand was just over \$12 million. The fund ended fiscal year 2019 with a \$26,381,309 net position, up \$1,537,778 from fiscal year 2017. The increase in net position can be attributed to an increase in connection fees and new utility billing accounts.

Leveraging the Enterprise Fund's strong financial position and stable revenues should enable the Department to balance cash and debt funding to reinvest in infrastructure to ensure that capital assets are renewed appropriately to protect the long-term viability of providing water and wastewater services to the community.

The Utilities Water and Sewer Fund budget decreased by \$35,749 in FY2021. Reductions were made from amounts proposed in response to COVID-19 pandemic impacts to customers to include:

- Elimination of a newly proposed Engineering Technician
- Elimination of proposed compression pay increases for impacted employees
- Reductions to training, fuel and supplies
- Elimination of a capital contingency
- Deferral of a proposed borrowing to accommodate \$5.2 million in capital maintenance and expansion projects

The adopted FY2021 budget includes \$1,255,000 for capital utility project planning and completion. A variety of maintenance projects will be prioritized and recommended.

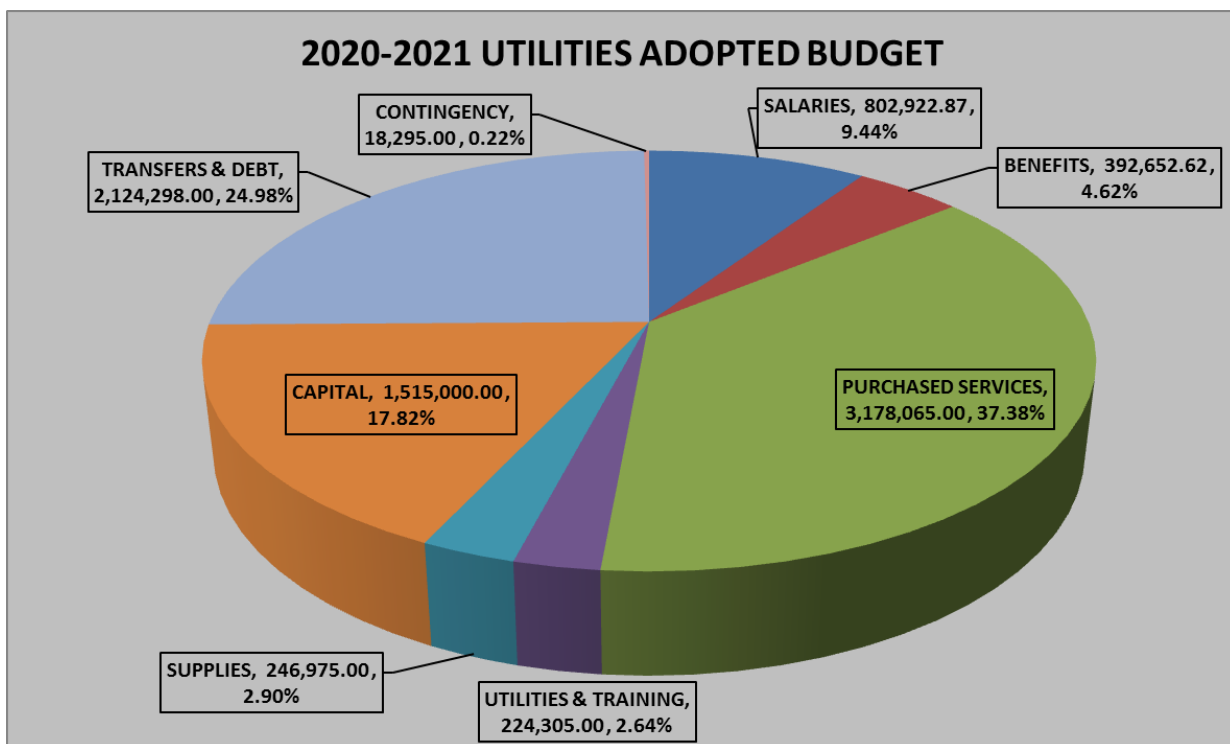
Projects targeted for planning (design) and completion are:

- ARWA Supply Central Water Supply Extension to Route 10
- Temple Avenue Tank and Booster Station rehabilitation

- Preliminary engineering report to address future wastewater capacity needs of the Route 460 corridor and the Southpoint Business Park.
- Repairs / Rehabilitation of sewer pump stations and water tanks.

For FY2021 the adopted budget calls for no use of Utilities cash reserves / fund balance.

The total adopted Utilities FY2020 budget is \$8,502,513; \$6,746,728 net of inter-fund transfers.



## Revenues - Summary:

ACCOUNT	TITLE	FY16-17 RECEIPTS	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY2019-20 Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<a href="#">FUND 600: UTILITIES OPERATIONS</a>		5,521,697	5,663,177	6,767,144	6,373,371	6,495,000	121,629
<a href="#">FUND 610: UTILITIES REPLACEMENT RESERVES</a>		205,000	198,152	170,114	258,000	384,000	126,000
<a href="#">FUND 620: UTILITIES CAPITAL</a>		744,673	1,310,019	1,952,176	1,906,892	1,623,513	(283,379)
<b>UTILITIES REVENUE TOTALS</b>		<b>6,471,370</b>	<b>7,171,348</b>	<b>8,889,434</b>	<b>8,538,263</b>	<b>8,502,513</b>	<b>(35,750)</b>

## Revenues - Detail:

FUND 60 - UTILITIES OPERATING 0600		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0600-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	27,376	27,376	65,791	35,000	50,000	15,000
0600-10-505-8111-00000-000-000-000-315104-	INTEREST REVENUE	24,000	19,796	8,901	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>51,376</b>	<b>47,172</b>	<b>74,691</b>	<b>35,000</b>	<b>50,000</b>	<b>15,000</b>
0600-10-506-8113-00000-000-000-000-316901-	WATER SERVICE	1,698,818	1,713,210	1,977,225	1,900,000	1,965,000	65,000
0600-10-506-8113-00000-000-000-000-316902-	SEWER SERVICE CHARGES	3,417,175	3,700,301	4,261,549	4,185,000	4,365,000	180,000
0600-10-506-8113-00000-000-000-000-316903-	PENALTIES	106,140	146,521	370,156	75,000	65,000	(10,000)
0600-10-506-8113-00000-000-000-000-316904-	RECONNECTION CHARGES	31,390	33,030	36,525	25,000	20,000	(5,000)
0600-10-506-8113-00000-000-000-000-316905-	MISCELLANEOUS	63,926	22,943	46,950	37,500	30,000	(7,500)
0600-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	26	-	48	-	-	-
<b>CHARGES FOR SERVICES</b>		<b>5,317,475</b>	<b>5,616,005</b>	<b>6,692,453</b>	<b>6,222,500</b>	<b>6,445,000</b>	<b>222,500</b>
0600-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	115,871	-	(115,871)
0600-40-507-8206-00000-000-000-000-341111	INSURANCE RECOVERIES	3,041	-	-	-	-	-
0600-40-900-8209-00000-000-000-000-341112	CUDDIHY SETTLEMENT	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-000-399100-	TRANS. FR GEN FD/OPERATING	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-000-399101	TRANSFER FROM TOURISM FUND	149,805	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>152,846</b>	<b>-</b>	<b>-</b>	<b>115,871</b>	<b>-</b>	<b>(115,871)</b>
<b>TOTAL UTILITIES OPERATING FUND</b>		<b>5,521,697</b>	<b>5,663,177</b>	<b>6,767,144</b>	<b>6,373,371</b>	<b>6,495,000</b>	<b>121,629</b>

FUND 0610 - REPLACEMENT RESERVES 0610		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0610-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLE	-	(26,848)	2,114	-	-	-
0610-10-508-8114-00000-000-000-000-315203-	SALE OF LAND/BUILDING	-	40,000	-	-	-	-
	<b>RECOVERED COSTS</b>	<b>-</b>	<b>13,152</b>	<b>2,114</b>	<b>-</b>	<b>-</b>	<b>-</b>
0610-90-901-8207-00000-000-000-000-399106-	TRANS. FROM UTILITIES OPERATING	205,000	185,000	168,000	258,000	384,000	126,000
0610-40-900-8208-00000-000-000-000-399999-	FUND BALANCE CAPITAL RESERVE	-	-	-	-	-	-
	REHAB/REPL RESERVE						
<b>FUND BALANCE AND TRANSFERS</b>		<b>205,000</b>	<b>185,000</b>	<b>168,000</b>	<b>258,000</b>	<b>384,000</b>	<b>126,000</b>
<b>TOTAL REPLACEMENT RESERVES</b>		<b>205,000</b>	<b>198,152</b>	<b>170,114</b>	<b>258,000</b>	<b>384,000</b>	<b>126,000</b>

FUND 0620 - UTILITIES CAPITAL 0620		FY2016-17	FY2017-18	FY2018-19	FY19-20	FY20-21	FY20-21
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	Increase (Decrease)
0620-10-505-8111-00000-000-000-000-315104-	INTEREST ON LOAN	-	-	-	-	-	-
0620-40-508-8209-00000-000-000-000-319214	DEVELOPER CAPITAL CONTRIBUTIONS	154,045	7,895	-	-	-	-
0620-40-900-8209-00000-000-000-000-341112	CUDDIHY WATER STLMENT	58,558	69,218	-	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>212,603</b>	<b>77,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
0620-10-508-8114-00000-000-000-000-316906-	WATER CONNECTION CHARGES	305,000	246,052	172,140	150,000	40,000	(110,000)
0620-10-508-8114-00000-000-000-000-316907-	SEWER CONNECTION CHARGES	202,980	212,125	147,050	160,000	60,000	(100,000)
<b>CHARGES FOR SERVICES</b>		<b>507,980</b>	<b>458,177</b>	<b>319,190</b>	<b>310,000</b>	<b>100,000</b>	<b>(210,000)</b>
0620-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0620-40-507-8206-00000-000-000-000-341111-	UTILITIES CAPITAL INSURANCE RECOVERIES	-	-	21,380	-	2,413	2,413
0620-90-901-8207-00000-000-000-000-399106-	TRANS. FROM UTILITIES OPERATING	24,090	-	836,978	1,027,402	951,785	(75,617)
0620-90-901-8207-00000-000-000-000-399107-	WATER CAPACITY SURCHARGE - XFER FROM 0600	-	286,000	286,000	155,000	155,000	-
0620-90-901-8207-00000-000-000-000-399108-	SEWER CAPACITY SURCHARGE - XFER FROM 0600	-	340,000	340,000	265,000	265,000	-
0620-90-901-8207-00000-000-000-000-399101-	TRANS. FR. TOURISM FD	-	148,728	148,628	149,490	149,315	(175)
0600-90-901-8207-00000-000-000-000-399100-	TRANS FR GEN FD/OPERATING	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>24,090</b>	<b>774,728</b>	<b>1,632,986</b>	<b>1,596,892</b>	<b>1,523,513</b>	<b>(73,379)</b>
<b>TOTAL CAPITAL FUND</b>		<b>744,673</b>	<b>1,310,019</b>	<b>1,952,176</b>	<b>1,906,892</b>	<b>1,623,513</b>	<b>(283,379)</b>

## Expenditures:

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
	Activity	Expended	Expended	Expended	Adopted Budget	FY20-21 Adopted	Increase (Decrease)
<b>Water &amp; Sewer Fund:</b>							
<b>Utilities Operating:</b>							
7000	Utility Maintenance	1,329,936	1,808,300	2,826,360	2,043,672	2,112,480	68,808
7001	Utilities Payroll	1,082,089	900,280	1,093,736	1,135,549	1,204,370	68,822
7002	Capital Outlay- Operating		-	-			-
0600 7004	Utilities Transfer to Capital	24,090	-	-	-	-	-
7005	Utility Maintenance Operations - SEWER HOPEWELL	973,257	1,389,768	1,385,260	1,707,000	1,587,000	(120,000)
7006	Utility Maintenance Operations - SEWER PETERSBURG	573,997	671,685	675,322	727,000	753,000	26,000
7007	Utility Maintenance Operations - WATER CENTRAL SYSTEM	1,034,556	550,166	599,087	718,000	763,000	45,000
7008	Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM	17,409	18,630	28,520	16,700	28,000	11,300
7009	Utility Maintenance Operations - WATER RIVER'S EDGE	5,222	3,347	3,370	4,300	4,900	600
7010	Utility Maintenance Operations - WATER CEDARWOOD	10,052	4,279	4,888	4,500	9,000	4,500
7011	Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM	6,446	967	812	950	2,350	1,400
7012	Utility Maintenance Operations - WATER FOOD LION/IN	11,423	14,540	11,056	10,100	7,400	(2,700)
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	3,194	5,863	7,482	5,600	23,500	17,900
	<b>Total W&amp;S Operating</b>	<b>5,071,672</b>	<b>5,367,826</b>	<b>6,635,894</b>	<b>6,373,371</b>	<b>6,495,000</b>	<b>121,630</b>
<b>Utilities Replacement Reserve</b>							
7002	Capital Outlay- Operating	61,260	49,158	19,167	258,000	384,000	126,000
	<b>Total W&amp;S Replacement Reserve</b>	<b>61,260</b>	<b>49,158</b>	<b>19,167</b>	<b>258,000</b>	<b>384,000</b>	<b>126,000</b>
<b>Utilities Capital:</b>							
7003	Non- Operating Expense	19,975	2,288	152,925	-	-	-
7004	Water & Sewer Debt Fund	177,709	166,953	148,525	376,030	368,513	(7,517)
7014	Utility Capital Projects - 2015 Bonds	1,500	1,625	1,468	-	-	-
7016	Utility Capital Projects	27,676	44,939	343,112	1,530,862	1,255,000	(275,862)
	Transfer to Utility Capital Projects	-	-	-	-	-	-
	<b>Total W&amp;S Capital</b>	<b>226,860</b>	<b>215,805</b>	<b>646,029</b>	<b>1,906,892</b>	<b>1,623,513</b>	<b>(283,379)</b>
	<b>TOTAL UTILITIES EXPENDITURES</b>	<b>5,359,791</b>	<b>5,632,788</b>	<b>7,301,090</b>	<b>8,538,263</b>	<b>8,502,513</b>	<b>(35,749)</b>
	<b>INTERFUND TRANSFERS - UTILITIES</b>	<b>(229,090)</b>	<b>(811,000)</b>	<b>(1,630,978)</b>	<b>(1,705,402)</b>	<b>(1,755,785)</b>	<b>(50,383)</b>
	<b>EXPENDITURES NET OF TRANSFERS</b>	<b>5,130,701</b>	<b>4,821,788</b>	<b>5,670,112</b>	<b>6,832,861</b>	<b>6,746,728</b>	<b>(86,132)</b>



## Expenditures (Continued):

Utility Maintenance Operations - UNSPECIFIED								
Location Code		7000						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7000-	43101	UTIL MAINT PROF SERVICES	29,376	2,960	261	5,000	5,000	-
0600-04-104-7000-	43120	UTIL MAINT ACNT & AUDIT SRVC	15,000	15,000	15,000	17,335	17,335	-
0600-04-104-7000-	43311	UTIL MAINT CONTRACT FEES/ADMIN	68,948	45,592	110,253	68,000	68,000	-
0600-04-104-7000-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	-	-	-
0600-04-104-7000-	43326	UTIL MAINT SANITATION SVC DUMP	480	480	1,424	480	480	-
0600-04-104-7000-	43600	ADVERTISING	398	2,239	-	2,000	1,500	(500)
0600-04-104-7000-	43611	UTIL MAINT FIRST AID/SAFETY	4,895	3,565	3,956	2,000	2,500	500
0600-04-104-7000-	44200	AUTOMOTIVE/MOTOR POOL	6,847	8,026	7,628	5,000	7,000	2,000
0600-04-104-7000-	45114	UTIL MAINT ELECTRICAL	3,357	3,066	3,180	3,500	4,000	500
0600-04-104-7000-	45210	UTIL MAINT POSTAL SERVICE	16,119	16,278	16,473	20,000	21,000	1,000
0600-04-104-7000-	45230	UTIL MAINT TELEPHONE	13,713	13,345	19,024	17,500	18,000	500
0600-04-104-7000-	45304	UTIL OTHER PROPERTY INSURANCE	-	-	-	-	4,000	4,000
0600-04-104-7000-	45305	UTIL MAINT MTR VEH INSURANCE	5,972	5,500	6,064	6,300	6,300	-
0600-04-104-7000-	45420	UTIL MAINT LEASE/RENT OF BUILD	51,992	51,992	51,992	60,155	60,155	-
0600-04-104-7000-	45540	UTIL MAINT CONVENTION & ED	3,071	1,704	6,793	7,500	4,500	(3,000)
0600-04-104-7000-	45810	UTIL MAINT DUES AND MEMBERSHIP	883	668	1,408	1,500	1,500	-
0600-04-104-7000-	45890	UTIL MAINT DEPRECIATION EXPENS	788,044	692,872	787,623	-	-	-
0600-04-104-7000-	46001	UTIL MAINT OFFICE SUPPLIES	5,956	5,672	6,120	4,700	4,000	(700)
0600-04-104-7000-	46002	UTIL MAINT FOOD SUPPLIES	1,079	745	866	800	500	(300)
0600-04-104-7000-	46007	UTIL MAINT REPAIR & MAINT SUPP	-	-	-	-	-	-
0600-04-104-7000-	46008	UTIL MAINT VEHICLE/EQUIP FUEL	18,258	22,425	25,907	25,000	22,000	(3,000)
0600-04-104-7000-	46009	UTIL MAINT VEHICLE EQUIP. SUP	155	850	1,526	-	2,000	2,000
0600-04-104-7000-	46011	UTIL MAINT UNIFORM/APPAREL	7,227	6,302	5,592	7,500	8,500	1,000
0600-04-104-7000-	46012	UTIL MAINT BOOKS & SUBS	98	-	285	-	425	425
0600-04-104-7000-	46014	UTIL MAINTOTHER OPERATING SUPP	-	89	-	-	-	-
0600-04-104-7000-	46052	UTIL MAINT CHEMICALS	7,281	6,838	6,005	5,000	3,000	(2,000)
0600-04-104-7000-	46053	UTL MAINT OPERATING SUPPLIES	43,671	51,387	81,534	45,000	55,000	10,000
0600-04-104-7000-	46054	UTIL MAINT EQUIP PRT & SUPP	15,646	22,484	17,647	16,500	16,500	-
0600-04-104-7000-	46055	UTIL MAINT BUILDING SUPPLIES	384	379	318	2,000	1,000	(1,000)
0600-04-104-7000-	46056	UTIL MT PERMITS LICENSES RNWLS	10,669	10,771	11,081	11,000	10,000	(1,000)
0600-04-104-7000-	480620	UTIL MAINT BILLING SUPPLIES AN	5,417	6,071	7,421	4,500	3,000	(1,500)
0600-04-104-7000-	49199	UTIL MAINT CONTINGENCIES	-	-	-	-	9,500	9,500
0600-04-104-7000-	49178	TRANS TO UTIL CAP RESERVES	-	-	836,978	1,027,402	951,785	(75,617)
0600-04-104-7000-	49181	TRANS TO UTIL REPL RESERVES (0610-7	205,000	185,000	168,000	258,000	384,000	126,000
0600-04-104-7000-	49184	WATER CAP SURCH TR TO CAPITAL	-	286,000	286,000	155,000	155,000	-
0600-04-104-7000-	49185	SEWER CAP SURCH TR TO CAPITAL	-	340,000	340,000	265,000	265,000	-
			1,329,936	1,808,300	2,826,360	2,043,672	2,112,480	68,808

## Expenditures (Continued):

<b>Utilities- Payroll</b>								
Location Code		7001						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7001-	41100	UTIL PAYROLL SAL & WAGE	677,475	605,692	636,077	728,755	765,923	37,168
0600-04-104-7001-	41200	UTIL PAYROLL OVERTIME	16,122	9,218	7,448	20,000	20,000	-
0600-04-104-7001-	41300	UTIL PAYROLL PART-TIME SALARIE	19,036	16,571	13,554	12,000	12,000	-
0600-04-104-7001-	41400	UTIL PAYROLL CAREER DEVELOPMENT	-	-	-	10,000	5,000	(5,000)
0600-04-104-7001-	42100	UTIL PAYROLL FICA	52,882	45,298	46,042	58,963	61,424	2,461
0600-04-104-7001-	42210	UTIL PAYROLL RETIREMENT-VRS	184,744	70,792	49,401	107,489	114,352	6,863
0600-04-104-7001-	42300	UTIL PAYROLL HOSPITAL/MEDICAL	104,996	129,061	311,456	165,250	180,984	15,734
0600-04-104-7001-	42400	UTIL PAYROLL GROUP LIFE INSUR	8,849	4,951	7,907	9,678	10,263	586
0600-04-104-7001-	42500	UTIL PAYROLL DISABILITY INSUR	485	434	487	980	1,077	97
0600-04-104-7001-	42700	UTIL PAYROLL WORKER'S COMP	17,500	18,262	21,366	22,434	24,552	2,118
0600-04-104-7001-	49199	UTIL PAYROLL CONTINGENCY	-	-	-	-	8,795	8,795
			1,082,089	900,280	1,093,736	1,135,549	1,204,370	68,822

<b>Utility Maintenance Operations - TRANSFER TO UTILITIES CAPITAL</b>								
Location Code		7004						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7004-	49178	TRANSFER TO UTIL CAPITAL	24,090	-	-	-	-	-
			24,090	-	-	-	-	-

<b>Utility Maintenance Operations - SEWER HOPEWELL</b>								
Location Code		7005						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7005-	45114	SWR HOPE ELECTRICAL	17,496	21,064	23,071	19,000	23,000	4,000
0600-04-104-7005-	43311	WTR CNTRL CONTRACT FEES/ADMIN	9,017	6,081	10,354	10,000	15,000	5,000
0600-04-104-7005-	46008	SWR HOPEWELL VEH&EQUIP FUEL	-	-	226	-	-	-
0600-04-104-7005-	46053	SWR HOPE OPERATING SUPPLIES	6,779	3,879	2,838	3,000	15,000	12,000
0600-04-104-7005-	46054	SWR HOPE EQUIP PARTS & SUPPLIES	-	-	-	-	7,500	7,500
0600-04-104-7005-	46055	SWR HOPE BUILDING SUPPLIES	-	-	-	-	1,500	1,500
0600-04-104-7005-	460634	SWR HOPE CHG PD TO	939,965	1,358,745	1,348,772	1,675,000	1,525,000	(150,000)
			973,257	1,389,768	1,385,260	1,707,000	1,587,000	(120,000)

<b>Utility Maintenance Operations - SEWER PETERSBURG/SCWWA</b>								
Location Code		7006						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7006-	43311	SEWR PETE CONTRACT FEES/ADMIN	12,516	18,341	8,848	15,000	25,000	10,000
0600-04-104-7006-	45114	SEWR PETE ELECTRICAL	27,577	29,064	36,899	30,000	30,000	-
0600-04-104-7006-	46053	SEWR PETE OPERATING SUPPLIES	11,717	11,121	22,204	12,000	24,000	12,000
0600-04-104-7006-	46055	SEWR PETE BUILDING SUPPLIES	-	-	-	-	1,500	1,500
0600-04-104-7006-	46054	SEWR PETE EQUIPM & PARTS	-	-	694	-	2,500	2,500
0600-04-104-7006-	460634	SEWAGE PUMPING PETERSBURG	522,188	613,158	606,678	670,000	670,000	-
			573,997	671,685	675,322	727,000	753,000	26,000

## Expenditures (Continued):

Utility Maintenance Operations - WATER CENTRAL SYSTEM								
Location Code		7007						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7007-	410632	WATER PUMPING STATION SUPPL	975,640	505,999	573,254	687,000	687,000	-
0600-04-104-7007-	43311	WTR CNTRL CONTRACT FEES/ADM	22,290	8,614	203	5,000	30,000	25,000
0600-04-104-7007-	45114	CNTRL ELECTRICAL	22,141	21,210	20,379	20,000	26,000	6,000
0600-04-104-7007-	46007	OPERATING SUPPLIES	-	-	-	-	-	-
0600-04-104-7007-	46053	WTR CNTRL OPERATING SUPPLIES	10,225	6,337	5,150	6,000	7,500	1,500
0600-04-104-7007-	46054	WTR CNTRL EQUIP & PARTS	-	-	87	-	7,500	7,500
0600-04-104-7007-	46055	WTR CNTRL BUILDING SUPPLIES	-	-	14	-	5,000	5,000
0600-04-104-7007-	460634	SEWAGE PUMPING CHARGE	4,261	8,006	-	-	-	-
			1,034,556	550,166	599,087	718,000	763,000	45,000

Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM								
Location Code		7008						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7008-	43311	WTR BCH JRDN CONTRT FEES/ADMIN	183	3,175	3,014	800	5,000	4,200
0600-04-104-7008-	45114	WTR BCH JRDN ELECTRICAL	13,243	12,745	15,778	13,000	13,000	-
0600-04-104-7008-	46052	WTR BCH JRDN CHEMICALS	-	1,472	4,125	-	3,000	3,000
0600-04-104-7008-	46053	WTR BCH JRDN OPERATING SUPP	3,043	1,050	5,362	2,500	5,000	2,500
0600-04-104-7008-	46055	WTR BCH JRDN BUILDING SUPPLIES	940	188	242	400	2,000	1,600
			17,409	18,630	28,520	16,700	28,000	11,300

Utility Maintenance Operations - WATER RIVER'S EDGE SYSTEM								
Location Code		7009						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7009-	43311	WTR RVR EDG CONTRT FEES/ADM	2,700	245	-	1,000	1,000	-
0600-04-104-7009-	45114	WTR RVR EDG ELECTRICAL	2,446	2,636	2,570	2,200	2,200	-
0600-04-104-7009-	46053	WTR RVR EDG OPERATING SUPPL	76	466	800	800	1,200	400
0600-04-104-7009-	46055	WTR RVR EDG BUILDING SUPPLIES	-	-	-	300	500	200
			5,222	3,347	3,370	4,300	4,900	600

Utility Maintenance Operations - WATER CEDARWOOD SYSTEM								
Location Code		7010						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7010-	43311	WTR CEDR CONTRACT FEES/ADM	7,470	1,310	-	1,000	2,000	1,000
0600-04-104-7010-	45114	WTR CEDR ELECTRICAL	2,131	2,497	2,693	2,500	2,500	-
0600-04-104-7010-	46052	WTR CEDR CHEMICALS	-	-	185	-	1,200	1,200
0600-04-104-7010-	46053	WTR CEDR OPERATING SUPPLIES	350	472	460	400	2,500	2,100
0600-04-104-7010-	46054	WTR CEDR PARTS & SUPPLIES	101	-	22	300	500	200
0600-04-104-7010-	46055	WTR CEDR BUILDING SUPPLIES	-	-	1,529	300	300	-
			10,052	4,279	4,888	4,500	9,000	4,500

## Expenditures (Continued):

Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM								
Location Code		7011						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7011-	43311	CONTRACT FEES / ADMIN	5,724	240	-	-	750	750
0600-04-104-7011-	45114	WTR PG WDS ELECTRICAL	631	727	668	650	650	-
0600-04-104-7011-	46052	WTR PG CHEMICALS	-	-	26	-	500	500
0600-04-104-7011-	46053	WTR PG WOODS OPER SUPPLIES	90	-	118	200	250	50
0600-04-104-7011-	46054	WTR PG WDS EQUIP PARTS & SUP	-	-	-	100	200	100
			6,446	967	812	950	2,350	1,400

Utility Maintenance Operations - WATER FOOD LION/IND SYSTEM								
Location Code		7012						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7012-	43311	WTR FD LION CONTRT FEES/ADMIN	-	1,070	-	-	500	500
0600-04-104-7012-	45114	WTR FD LION ELECTRICAL	10,031	10,490	9,609	9,000	5,000	(4,000)
0600-04-104-7012-	46052	WTR FD LION CHEMICALS	-	556	135	-	300	300
0600-04-104-7012-	46053	WTR FD LION OPERATING SUPPLIES	1,392	150	1,211	600	600	-
0600-04-104-7012-	46054	WTR FD LION EQUIP PARTS/SUPPLIES	-	-	-	-	500	500
0600-04-104-7012-	46055	WTR FD LION BUILDING SUPPLIES	-	2,274	101	500	500	-
			11,423	14,540	11,056	10,100	7,400	(2,700)

Utility Maintenance Operations - WATER RT 301 SYSTEM								
Location Code		7013						
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0600-04-104-7013-	43311	WATER RT 301 CONTR FEES/ADMIN	-	780	-	-	2,000	2,000
0600-04-104-7013-	45114	WTR 301 ELECTRICAL	3,075	2,015	2,522	2,600	2,500	(100)
0600-04-104-7013-	46052	WTR 301 CHEMICALS	-	2,301	1,883	2,500	2,000	(500)
0600-04-104-7013-	46053	WTR 301 OPERATING SUPPLIES	119	1,547	1,885	500	3,000	2,500
0600-04-104-7013-	46054	WTR 301 EQUIP PARTS & SUPPLIES	-	-	1,192	-	10,000	10,000
0600-04-104-7013-	46055	WTR 301 BUILDING SUPPLIES	-	-	-	-	4,000	4,000
			3,194	5,863	7,482	5,600	23,500	17,900

## Expenditures (Continued):

<b>Capital Outlay- Fund 0610</b>								
Location Code	7002							
<b>FUND 0610</b>	<b>0610</b>							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0610-04-104-7002-	410303	CAP WTR SWR STCTR IMPROV	(286)	-	-	145,000	200,000	55,000
0610-04-104-7002-	410311	CAP WTR PUMP SUPPLY	-	1,772	3,293	5,000	5,000	-
0610-04-104-7002-	410316	CAP WTR METERS	26,956	23,457	1,902	15,000	5,000	(10,000)
0610-04-104-7002-	410318	CAP SWR SERVICES	18,023	20,140	11,535	20,000	30,000	10,000
0610-04-104-7002-	410323	CAP OTHER EQUIP	4,130	3,788	665	20,000	20,000	-
0610-04-104-7002-	43101	UTILITIES PROFESSIONAL SERVICE	-	-	-	50,000	120,000	70,000
0610-04-104-7002-	46024	UTIL CAPTL DATA PROC SUPPLIES	12,438	-	1,602	3,000	4,000	1,000
0610-04-104-7002-	460635	CAP INFLOW/INFILTRATION	-	-	-	-	-	-
0610-04-104-7002-	48105	MOTOR VEHICLES - REPLACEMENT	-	-	-	-	-	-
			61,260	49,158	19,167	258,000	384,000	126,000

<b>Non- Operating Expense Fund 0620</b>								
Location Code	7003							
<b>FUND 0620</b>	<b>0620</b>							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0620-04-104-7003-	411636	PTSBG.SEWER LINE PAYMENT	-	-	-	-	-	-
0620-04-104-7003-	411637	SOUTH CENTRAL CAPITAL INV	-	-	-	-	-	-
0620-04-104-7003-	411638	SOUTH CENTRAL NUTRIENT CR.	-	-	-	-	-	-
0620-04-104-7003-	43101	PROFESSIONAL SERVICES	19,975	2,288	2,925	-	-	-
0620-04-104-7003-	49172	UTIL TRANS. TO CAPITAL PROJ	-	-	150,000	-	-	-
0620-04-104-7003-	411639	CAPACITY PURCHASE - PETERSBURG	-	-	-	-	-	-
			19,975	2,288	152,925	-	-	-

<b>Water &amp; Sewer Debt Fund - Fund 0620</b>								
Location Code	7004							
<b>FUND 0620</b>	<b>0620</b>							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0620-04-104-7004-	49118	DEBT 2006 EXT 45 PRINCIPAL	-	-	-	-	-	-
0620-04-104-7004-	49134	2002 GO BONDS INTEREST	-	-	-	-	-	-
0620-04-104-7004-	49138	2006 EXT 45 INTEREST	-	-	-	-	-	-
0620-04-104-7004-	49178	TRANS TO UTILITIES CAP	-	-	-	-	-	-
0620-09-401-4000-	49149	BOND ISSUANCE COSTS	-	-	-	-	-	-
0620-04-104-7004-	49232	2015A PRINCIPAL	-	-	-	144,000	146,000	2,000
0620-04-104-7004-	49252	2015A INTEREST	17,666	8,865	6,753	5,490	3,315	(2,175)
0620-04-104-7004-	49233	2015B PRINCIPAL	-	-	-	96,000	98,000	2,000
0620-04-104-7004-	49253	2015B INTEREST	37,556	34,454	32,198	30,837	28,480	(2,357)
0620-04-104-7004-	49140	2020 PRINCIPAL	-	-	-	-	-	-
0620-04-104-7004-	49140	2020 INTEREST	-	-	-	-	-	-
0620-04-104-7004-	49254	2016 ARWA CIP DEBT SERVICE	122,487	123,635	109,574	99,703	92,718	(6,985)
			177,709	166,953	148,525	376,030	368,513	(7,517)

<b>Capital Projects - 2015 Bonds - Fund 0620</b>								
Location Code	7014							
<b>FUND 0620</b>	<b>0620</b>							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0620-04-104-7014-	48201	UTIL MACH & EQUIP ADD	1,500	54,151	1,468	-	-	-
0620-04-104-7014-	48401	SEWER REHAB/REPLACE PTRSBRG	-	(39,651)	-	-	-	-
0620-04-104-7014-	48402	SEWER PUMP STATION IMPROVEMENTS	-	(13,000)	-	-	-	-
0620-04-104-7014-	48403	WATER METER REPLACEMENT	-	125	-	-	-	-
			1,500	1,625	1,468	-	-	-

Capital Projects - NEW PROJECTS Fund 0620								
Location Code	7016							
FUND	0620							
Org.	Acct.	Account Description	FY16-17 Expended	FY17-18 Expended	FY18-19 Expended	FY19-20 Adopted Budget	FY20-21 Adopted	Increase / (Decrease)
0620-04-104-7016-	48407	SPS REHAB/REPL	-	5,600	14,737	700,000	650,000	(50,000)
0620-04-104-7016-	48201	UTIL CAP MACHINE & EQUIP ADD	-	-	-	-	5,000	5,000
0620-04-104-7016-	48406	WATER FACILITY IMPROVEMENTS	27,676	-	19,260	530,000	600,000	70,000
0620-04-104-7016-	48403	WATER METER REPLACEMENT	-	39,339	210,984	200,000		(200,000)
0620-04-104-7016-	48408	WATER TREATMENT PLANT ANALYSIS	-	-	98,131	-		-
0620-04-104-7016-	48409	WASTEWATER TREATMENT PLANT ANA	-	-	-	-		-
0620-04-104-7016-	49199	CONTINGENCY	-	-	-	100,862		(100,862)
			27,676	44,939	343,112	1,530,862	1,255,000	(275,862)

## Utilities Positions

		FUNDED POSITIONS				
Department	Title	Status	FY 2018-19	FY 2019-20	FY 2020-21	Change
Utilities	Director of Engineering & Utilities	FT	1	1	1	0
Utilities	Manager V, Utility Operations Management	FT	1	1	1	0
Utilities	Manager V, Utility Office Management	FT	1	1	1	0
Utilities	Utility Supervisor	FT	1	1	1	0
Utilities	Senior Utility Worker	FT	2	2	2	0
Utilities	Utility Worker III	FT	2	1	1	0
Utilities	Utility Worker I	FT	3	3	3	0
Utilities	Utility Waterworks Operator	FT	0	1	1	0
Utilities	Meter Technician	FT	0	0	1	1
Utilities	Utility Billing/Collection Specialist II	FT	2	2	2	0
Utilities	Utility Billing/Collection Specialist I	FT	1	1	1	0
			14	14	15	1

## Utilities Outstanding Long-Term Debt Obligations:

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2020
2015A Refunding of 2006C Exit 45*	2015	8/1/2021	\$ 856,000	\$ 294,000
2015B Sewer Rehab Project	2015	8/1/2030	\$ 1,590,000	\$ 1,221,000

\* Refinanced during FY2015

**Engineering & Utilities Goals and Performance Measures**

<b>Strategic Initiative - BOLSTER ECONOMIC WELL-BEING</b>				
<b>AFFORDABLE RATES &amp; VALUE OF SERVICE</b> – Provide for affordable rates and excellent value for utility services.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Maintain revenue levels to provide adequate cash flows for debt service payments, system growth, and asset replacement. (Use of Utility Fund Balance of \$0)	\$0	\$0	\$115,871	\$0
Measure 2: Apply for state or federal grant opportunity annually. (number of grant applications)	0	0	1	1

<b>Strategic Initiative – FUNDING THE FUTURE</b>				
<b>RELIABILITY &amp; SUSTAINABILITY</b> – Secure and deliver water and wastewater services to meet the current and future customer demands in a reliable and efficient manner.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Maintain adequate capacity to support future water customer demands by proper planning and permitting of water supply and plant capacities. (Available capacity greater than 20%)	Not measured	Not measured	Not measured	20%
Measure 1: Maintain adequate capacity to support future wastewater customers by proper planning and permitting of wastewater collection systems and wastewater treatment capacities. (Available capacity greater than 20%)	Not measured	Not measured	Not measured	20%
Measure 2: Replace aging infrastructure that will improve the reliability and integrity of the utility delivery systems. (Budget and complete at least 2 system maintenance projects annually)	Not measured	Not measured	4	4
Measure 3: Evaluate and utilize technologies to enhance reliability and efficiency. (Budget and complete at least one project that targets improved technology annually)	Not measured	2	2	2

<b>Strategic Initiative - PRACTICE GOOD GOVERNANCE</b>				
	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 1: Maintain adequate cash balances and reserves to provide for continued operations and maintenance. (cash on hand greater than 67% (270 days) of operating budget)	215.51%	223.58%	67%	67%
Measure 2: Ensure compliance with applicable federal, state and local regulations for operation and maintenance of water and wastewater systems. (maintain no Notices of Violations and less than 2 warning letters)	Not available	0 NOVs, 1 warning letter	0 NOVs, 1 warning letter	2
Measure 3: Promote a safe environment emphasizing the importance of accident avoidance and injury prevention, and operate in compliance with applicable laws, policies and regulations. (have no work-related injuries/accidents annually)	0	1	0	0

<b>Strategic Initiative – STRENGTHEN CIVIC PARTNERSHIPS</b>				
<b>CUSTOMER SERVICE</b> – Maintain a highly qualified workforce that is responsive to customer needs and assist customers to gain a greater understanding of the utility services provided.	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Measure 2: Attract and retain talented individuals and educate the next generation of utility workers through mentoring and professional development. (have less than 20% staff turnover annually)	Not available	14%	14%	<20%

County of Prince George  
Fiscal Year 2020-2021 Budget  
Positions for Adoption

Prince George County maintains a Position Control Chart that outlines the Authorized Positions working in each department / agency.

For FY2020-21, there are 6 Authorized Positions that are not funded as part of the County's budget for Adoption. A summary of those positions authorized, but not funded is shown below. ***These positions were authorized, but not funded in FY2019-20 also.***

<b>FY2020-21 Positions Authorized but Not Funded/Budgeted:</b>	<b>#</b>
<b>ASSESSOR [0401]</b>	
Senior Real Estate Appraiser	1
<b>PLANNING [0301] (formerly COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300])</b>	
Planner [Manager IV, Planning converted to Senior Planner]	1
<b>COUNTY ADMINISTRATION [0101]</b>	
Project Management Specialist	1
<b>ECONOMIC DEVELOPMENT [2151]</b>	
Director, Economic Development	1
<b>GENERAL PROPERTIES [0504]</b>	
Courier/ Stock Clerk	1
Deputy General Services Director	1
<b>TOTAL POSITIONS AUTHORIZED BUT NOT FUNDED/BUDGETED - FOR ADOPTION FY2020-21</b>	<b>6</b>

Two Position Control Charts are provided. One chart depicts the **Authorized Positions - Proposed**, the other shows the **Funded Positions - Proposed**.

### **Summary of Position Changes in FY2020-21 Budget for Adoption:**

#### **Authorized Positions:**

Utilities - Meter Technician	1
<b>Total Authorized Position Changes for Adoption - FY2020-21</b>	<b>1</b>

#### **Funded Positions:**

Utilities - Meter Technician	1
<b>Total Funded Position Changes for Adoption - FY2020-21</b>	<b>1</b>

7 newly proposed General Fund positions and 1 Utility Fund position were removed prior to adoption due to the financial impacts of COVID-19.

\*Three (3) Positions were added mid-year during FY2019-20 and are included in the Amended 2019-20 counts. They are shown below.

Commonwealth's Attorney - Full-Time Assistant Commonwealth's Attorney*	1
Sheriff - Full-Time Deputy Sheriff*	1
County Garage - Apparatus Technician	1

Additionally, 3 School Resource Officers were added to the FY2019-20 budget when grant funds were awarded to the County

#### **Title / Regrades Proposed:**

Building Maintenance Worker to Electrician [General Services]  
Unfund Manager VI, Planning [Planning Department]  
Fund Planner II [Planning Department]  
Convert Planner to Planner I

Requested and Proposed changes are shaded in red on the Position Control Charts that follow.

***Proposed Position Control Chart has 6 Positions Authorized but not funded for FY2020-21.***



# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
<b>ANIMAL CONTROL [0611]</b>						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0.5	0	0	0	0	0
<b>Total Employees</b>	<b>6.5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>ASSESSOR [0401]</b>						
Real Estate Appraiser II	2	2	2	2	2	0
Senior Real Estate Appraiser	1	1	1	1	1	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>BOARD OF SUPERVISORS [0100]</b>						
Clerk to the Board of Supervisors		1	1	1	1	0
<b>Total Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>CIRCUIT COURT CLERK [0202]</b>						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	3	3	3	0
Deputy Court Clerk II	1	1	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>CIRCUIT COURT JUDGE [0902]</b>						
Court Administrator	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>COMMISSIONER OF THE REVENUE [0200]</b>						
Tax Compliance Auditor	1	0	0	0	0	0
Deputy License Inspector	0	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	1	1	0	0	0	0
Chief Deputy Commissioner of Revenue	0	0	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>COMMONWEALTH'S ATTORNEY [0204]</b>						
Administrative Associate	1	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	0	2	2	2	2	0
Office Associate I	1	0	0	0	0	0
Asst. Commonwealth's Attorney FT	2	2	2	3	3	0
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Commonwealth's Attorney	1	1	1	1	1	0
<b>Total Employees</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>7.5</b>	<b>7.5</b>	<b>0</b>
<b>COMMUNITY CORRECTIONS [2179 / 2178]</b>						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]</b>						

# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Office Manager	1	1	1	1	1	0
Pretrial Officer	3	3	3	3	3	0
Pretrial Officer (PT)	0	0	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]</b>						
Office Manager	1	1	1	1	1	0
Deputy Director/Building Official	1	1	1	0	0	0
Deputy County Administrator, Community Development & Code Compliance	0	0	0	1	1	0
Director of Community Development & Code Compliance	1	1	1	1	1	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	0	1	0	0	0	0
Office Associate II (PT)	0.5	0	0	0	0	0
Planner	1	1	0	0	0	0
Manager VI, Planning	1	1	0	0	0	0
<b>Total Employees</b>	<b>12.5</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>COUNTY ADMINISTRATION [0101]</b>						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	1	1	1	1	1	0
Executive Assistant/ Deputy Clerk	1	0	0	0	0	0
Project Management Specialist	1	1	1	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>COUNTY ATTORNEY [0102]</b>						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>
<b>COUNTY GARAGE [0502]</b>						
Mechanic	2	2	2	2	2	0
Master Mechanic	1	1	1	0	0	0
Apparatus Technician	0	0	0	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT [2151]</b>						
Administrative Support Specialist II	1	1	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	1	1	1	1	1	0
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>EMERGENCY COMMUNICATIONS CENTER [0603]</b>						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager V, Emergency Communications Center	1	1	1	1	1	0
<b>Total Employees</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>FINANCE [0402]</b>						
Accounting Clerk	1	1	1	1	1	0
Payroll Specialist	1	1	1	1	1	0
Payroll Supervisor	1	1	1	1	1	0

# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Director of Finance	1	0	0	0	0	0
Deputy County Administrator, Finance		1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>FIRE &amp; EMS [0610]</b>						
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS			0	0	0	0
Manager II, Fire/EMS Business Management	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Captain 1						0
Captain 2			0	0	0	0
Lieutenant	6	7	9	9	9	0
Lieutenant 1						0
Lieutenant 2						0
EMT/Intermediate/Firefighter	3	5	0	0	0	0
EMT/Paramedic/Firefighter	4	5	0	0	0	0
Fire Medic			10	10	10	0
Fire Medic 1						0
Fire Medic 2						0
Fire Medic 3						0
Fire Medic 4						0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>19</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>
<b>EMERGENCY MANAGEMENT (0612)</b>						
Emergency Management Deputy Coordinator (PT)	0	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>
<b>FIRE &amp; EMS [SAFER GRANT (0615 &amp; 0616)]</b>						
EMT/Paramedic/Firefighter [0616]	2	2	0	0	0	0
Fire Medic [0616]			2	2	2	0
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	3	0
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain (Volunteer Fire/EMS Training) [0615]			1	1	1	0
Captain 1 (Volunteer Fire/EMS Training) [0615]						0
Captain 2 (Volunteer Fire/EMS Training) [0615]						0
Fire Captain, Volunteer Fire/EMS Training [0615]	1	1	0	0	0	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>GENERAL PROPERTIES [0504]</b>						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	3	4	4	4	3	-1
Electrician	0	0	0	0	1	1
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	1	0	0	0	0	0
Courier / Stock Clerk	1	1	1	1	1	0
Deputy Director General Services	1	1	1	1	1	0
General Services Director	1	1	1	1	1	0
<b>Total Employees</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>HUMAN RESOURCES [0103]</b>						

# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	1	0	0	0	0	0
Human Res Technician	0	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>INFORMATION TECHNOLOGY [0403]</b>						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	1	1	1	1	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems System Engineer	1	1	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>PLANNING</b>						
Administrative Support Specialist II	0	0	1	1	1	0
Planner	0	0	1	1	0	-1
Manager VI, Planning	0	0	1	1	1	0
Planner I	0	0	0	0	1	1
Planner II	0	0	0	0	1	1
Planner	1	1	1	1	0	-1
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>POLICE [0601]</b>						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	2	2	2	1	1	0
Police Major	0	0	0	1	1	0
Police Officer	41	41	41	44	44	0
Police Officer First Class						
Senior Police Officer						
Master Police Officer						
Career Police Officer						
Administrative Support Specialist I	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
<b>Total Employees</b>	<b>59.5</b>	<b>59.5</b>	<b>59.5</b>	<b>62.5</b>	<b>62.5</b>	<b>0</b>
<b>RECREATION [0505]</b>						
Sr. Grounds Maintenance Wkr	2	2	2	2	2	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	1	1	1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Coordinator I, Parks Special Activities	1	1	1	1	1	0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>REGISTRAR [0901]</b>						
Deputy Registrar	1	1	1	1	1	0
Deputy Registrar; PTR	0.5	0.5	0.5	0.5	0.5	0

# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
General Registrar	1	1	1	1	1	0
<b>Total Employees</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>
<b>SHERIFF [0203]</b>						
Chief Deputy	1	1	1	1	1	0
Deputy Sheriff - FT	5	5	5	6	6	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	1	0
Lieutenant	1	1	1	1	1	0
Sergeant	1	1	1	1	1	0
Sheriff	1	1	1	1	1	0
<b>Total Employees</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>11.5</b>	<b>11.5</b>	<b>0</b>
<b>SOCIAL SERVICES [0701]</b>						
Manager V, Social Services Administration	1	0	0	0	0	0
Deputy Director, Social Services		1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III	6	5	5	5	5	0
Benefits Program Specialist IV		2	2	2	2	0
Benefits Program Supervisor	1	1	1	1	1	0
Administrative Support Specialist II	4	2	3	3	3	0
Administrative Support Specialist III	1	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	8	7	7	7	7	0
Manager III, Social Services Case Management [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager		1	1	1	1	0
Manager IV, Advanced Social Services Case Management [Social Worker]	1	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
<b>Total Employees</b>	<b>24.5</b>	<b>25.5</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>	<b>0</b>
<b>TREASURER [0201]</b>						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0.5	0.5	0.5	0
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
<b>Total Employees</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>0</b>
<b>VICTIM WITNESS [0906]</b>						
Coordinator II, Victim Witness Program	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>VJCCCA [0909]</b>						
Coordinator III, Community Services	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>UTILITIES [7001]</b>						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0
Utility Worker III	2	2	2	1	1	0
Utility Water Works Operator	0	0	0	1	1	0
Meter Technician	0	0	0	0	1	1
Utility Supervisor	1	1	1	1	1	0
Senior Utility Worker	2	2	2	2	2	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0

# POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Utility Engineering Technician	0	0	0	0	0	0
Manager V, Utility Operations Management	1	1	1	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>1</b>
<b>Total</b>	<b>264.5</b>	<b>270.0</b>	<b>273.0</b>	<b>279.0</b>	<b>280.0</b>	<b>1.0</b>
<b>FULL-TIME</b>	<b>260.0</b>	<b>266.0</b>	<b>269.0</b>	<b>275.0</b>	<b>276.0</b>	<b>1.0</b>
<b>PART-TIME</b>	<b>4.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

A Difference Exists Between Authorized and Funded #

<b>ASSESSOR [0401]</b>	
Senior Real Estate Appraiser	1
<b>COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300] / PLANNING [0301]</b>	
Manager VI, Planning	1
<b>COUNTY ADMINISTRATION [0101]</b>	
Project Management Specialist	1
<b>ECONOMIC DEVELOPMENT [2151]</b>	
Director, Economic Development	1
<b>GENERAL PROPERTIES [0504]</b>	
Courier/ Stock Clerk	1
Deputy General Services Director	1

# POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
<b>ANIMAL CONTROL [0611]</b>						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0.5	0	0	0	0	0
<b>Total Employees</b>	<b>6.5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>ASSESSOR [0401]</b>						
Real Estate Appraiser II	2	2	2	2	2	0
Senior Real Estate Appraiser	0	0	0	0	0	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>BOARD OF SUPERVISORS [0100]</b>						
Clerk to the Board of Supervisors		1	1	1	1	0
<b>Total Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>CIRCUIT COURT CLERK [0202]</b>						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	3	3	3	0
Deputy Court Clerk II	1	1	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>CIRCUIT COURT JUDGE [0902]</b>						
Court Administrator	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>COMMISSIONER OF THE REVENUE [0200]</b>						
Tax Compliance Auditor	1	0	0	0	0	0
Deputy License Inspector	0	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	1	1	0	0	0	0
Chief Deputy Commissioner of Revenue	0	0	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>COMMONWEALTH'S ATTORNEY [0204]</b>						
Administrative Associate	1	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	0	2	2	2	2	0
Office Associate I	1	0	0	0	0	0
Asst. Commonwealth's Attorney FT	2	2	2	3	3	0
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Commonwealth's Attorney	1	1	1	1	1	0
<b>Total Employees</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>7.5</b>	<b>7.5</b>	<b>0</b>
<b>COMMUNITY CORRECTIONS [2179 / 2178]</b>						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]</b>						
Office Manager	1	1	1	1	1	0
Pretrial Officer	3	3	3	3	3	0

# POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Pretrial Officer (PT)	0	0	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]</b>						
Office Manager	1	1	1	1	1	0
Deputy Director/Building Official	1	1	1	1	1	0
Deputy County Administrator, Community Development & Code Compliance	0	0	0	1	1	0
Director of Community Development & Code Compliance	1	1	1	0	0	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	0	1	0	0	0	0
Office Associate II (PT)	0.5	0	0	0	0	0
Planner	1	1	0	0	0	0
Manager VI, Planning	1	1	0	0	0	0
<b>Total Employees</b>	<b>12.5</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>COUNTY ADMINISTRATION [0101]</b>						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	1	1	1	1	1	0
Executive Assistant/ Deputy Clerk	1	0	0	0	0	0
Project Management Specialist	0	0	0	0	0	0
<b>Total Employees</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>COUNTY ATTORNEY [0102]</b>						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>
<b>COUNTY GARAGE [0502]</b>						
Mechanic	2	2	2	2	2	0
Master Mechanic	1	1	1	0	0	0
Apparatus Technician	0	0	0	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT [2151]</b>						
Administrative Support Specialist II	1	1	0	0	0	0
Executive Assistant	0	0	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	0	0	0	0	0	0
<b>Total Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>EMERGENCY COMMUNICATIONS CENTER [0603]</b>						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager V, Emergency Communications Center	1	1	1	1	1	0
<b>Total Employees</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>FINANCE [0402]</b>						
Accounting Clerk	1	1	1	1	1	0
Payroll Specialist	1	1	1	1	1	0
Payroll Supervisor	1	1	1	1	1	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Director of Finance	1	0	0	0	0	0



# POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
Deputy County Administrator, Finance		1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>FIRE &amp; EMS [0610]</b>						
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS			0	0	0	0
Manager II, Fire/EMS Business Management	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Captain 1						0
Captain 2						0
Lieutenant	6	7	9	9	9	0
Lieutenant 1						0
Lieutenant 2						0
EMT/Intermediate/Firefighter	3	5	0	0	0	0
EMT/Paramedic/Firefighter	4	5	0	0	0	0
Fire Medic			10	10	10	0
Fire Medic 1						0
Fire Medic 2						0
Fire Medic 3						0
Fire Medic 4						0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>19</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>
<b>EMERGENCY MANAGEMENT (0612)</b>						
Emergency Management Deputy Coordinator (PT)	0	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>
<b>FIRE &amp; EMS [SAFER GRANT (0615 &amp; 0616)]</b>						
EMT/Paramedic/Firefighter [0616]	2	2	0	0	0	0
Fire Medic [0616]			2	2	2	0
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	3	0
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]			1	1	1	0
Captain 1 (Volunteer Fire/EMS Training) [0615]						0
Captain 2 (Volunteer Fire/EMS Training) [0615]						0
Fire Captain, Volunteer Fire/EMS Training [0615]	1	1	0	0	0	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>GENERAL PROPERTIES [0504]</b>						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	3	4	4	4	3	-1
Electrician	0	0	0	0	1	1
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	1	0	0	0	0	0
Deputy Director General Services	0	0	0	0	0	0
General Services Director	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>HUMAN RESOURCES [0103]</b>						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	1	0	0	0	0	0
Human Res Technician	0	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

# POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
<b>INFORMATION TECHNOLOGY [0403]</b>						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	1	1	1	1	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems System Engineer	1	1	1	1	1	0
<b>Total Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>PLANNING</b>						
Administrative Support Specialist II	0	0	1	1	1	0
Planner	0	0	1	1	0	-1
Manager VI, Planning	0	0	1	1	0	-1
Planner I	0	0	0	0	1	1
Planner II	0	0	0	0	1	1
Planner	0	0	0	0	0	0
<b>Total Employees</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>POLICE [0601]</b>						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	2	2	2	1	1	0
Police Major	0	0	0	1	1	0
Police Officer	41	41	41	44	44	0
Police Officer First Class						0
Senior Police Officer						0
Master Police Officer						0
Career Police Officer						0
Administrative Support Specialist I	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
<b>Total Employees</b>	<b>59.5</b>	<b>59.5</b>	<b>59.5</b>	<b>62.5</b>	<b>62.5</b>	<b>0</b>
<b>RECREATION [0505]</b>						
Sr. Grounds Maintenance Wkr	2	2	2	2	2	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	1	1	1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Coordinator I, Parks Special Activities	1	1	1	1	1	0
Administrative Support Specialist II	1	1	1	1	1	0
<b>Total Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>REGISTRAR [0901]</b>						
Deputy Registrar	1	1	1	1	1	0
Deputy Registrar, PTR	0.5	0.5	0.5	0.5	0.5	0
General Registrar	1	1	1	1	1	0
<b>Total Employees</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>
<b>SHERIFF [0203]</b>						
Chief Deputy	1	1	1	1	1	0
Deputy Sheriff - FT	5	5	5	6	6	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	1	0
Lieutenant	1	1	1	1	1	0
Sergeant	1	1	1	1	1	0
Sheriff	1	1	1	1	1	0

# POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY17-18	Amended FY 18-19	Adopted FY 19-20	Amended FY 19-20	Adopted FY 20-21	Change FY20-21
<b>Total Employees</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>11.5</b>	<b>11.5</b>	<b>0</b>
<b>SOCIAL SERVICES [0701]</b>						
Manager V, Social Services Administration	1	0	0	0	0	0
Deputy Director, Social Services		1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III	6	5	5	5	5	0
Benefits Program Specialist IV		2	2	2	2	0
Benefits Program Supervisor	1	1	1	1	1	0
Administrative Support Specialist II	4	2	3	3	3	0
Administrative Support Specialist III	1	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	8	7	7	7	7	0
Manager III, Social Services Case Management [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager		1	1	1	1	0
Manager IV, Advanced Social Services Case Management [Social Worker]	1	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
<b>Total Employees</b>	<b>24.5</b>	<b>25.5</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>	<b>0</b>
<b>TREASURER [0201]</b>						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0.5	0.5	0.5	0
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
<b>Total Employees</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>0</b>
<b>VICTIM WITNESS [0906]</b>						
Coordinator II, Victim Witness Program	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>VJCCCA [0909]</b>						
Coordinator III, Community Services	1	1	1	1	1	0
<b>Total Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>UTILITIES [7001]</b>						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0
Utility Worker III	2	2	2	1	1	0
Utility Waterworks Operator	0	0	0	1	1	0
Meter Technician	0	0	0	0	1	1
Utility Supervisor	1	1	1	1	1	0
Senior Utility Worker	2	2	2	2	2	0
Utility Engineering Technician	0	0	0	0	0	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0
Manager V, Utility Operations Management	1	1	1	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>1</b>
<b>Total</b>	<b>258.5</b>	<b>264.0</b>	<b>267.0</b>	<b>273.0</b>	<b>274.0</b>	<b>1.0</b>
<b>FULL-TIME</b>	<b>254.0</b>	<b>260.0</b>	<b>263.0</b>	<b>269.0</b>	<b>270.0</b>	<b>1.0</b>
<b>PART-TIME</b>	4.50	4.00	4.00	4.00	4.00	-

**PRINCE GEORGE COUNTY (Excluding Sworn Police Officers and Fire/EMS)  
GRADE ASSIGNMENTS**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Accounting Clerk	314	Non-Exempt
Accounting Supervisor	318	Non-Exempt
Administrative Support Specialist I	306	Non-Exempt
Administrative Support Specialist II	308	Non-Exempt
Administrative Support Specialist III	310	Non-Exempt
Animal Control Officer	310	Non-Exempt
Apparatus Technician	311	Non-Exempt
Assistant Commonwealth Attorney	320	Exempt
Benefits Program Specialist III	314	Non-Exempt
Benefits Program Specialist IV	316	Non-Exempt
Benefits Program Supervisor	318	Exempt
Building and Grounds Maintenance Mechanic	313	Non-Exempt
Building Inspector	314	Non-Exempt
Building Maintenance Mechanic	310	Non-Exempt
Chief Deputy Commissioner of Revenue	314	Non-Exempt
Chief Deputy Court Clerk	315	Non-Exempt
Chief Deputy Sheriff	320	Exempt
Chief Deputy Treasurer	314	Non-Exempt
Clerk to the Board of Supervisors	319	Non-Exempt
Communications Officer	312	Non-Exempt
Communications Supervisor	316	Non-Exempt
Coordinator I, Assistant Athletics	313	Non-Exempt
Coordinator I, Parks Special Activities	313	Non-Exempt
Coordinator II, Victim Witness Program	314	Non-Exempt
Coordinator III, Community Services	315	Non-Exempt
Coordinator IV, Environmental Program	316	Non-Exempt
Coordinator IV, Real Estate Operations	316	Non-Exempt
Coordinator V, Athletics	318	Non-Exempt
Coordinator V, GIS	318	Non-Exempt
Coordinator, Animal Adoption Services	308	Non-Exempt
Court Administrator	316	Non-Exempt
Crime Analyst	309	Non-Exempt
Deputy Commissioner of Revenue	310	Non-Exempt
Deputy County Administrator	324	Exempt
Deputy Court Clerk I	308	Non-Exempt
Deputy Court Clerk II	310	Non-Exempt
Deputy Director/Building Official	320	Exempt
Deputy Director, Social Services	320	Exempt
Deputy License Inspector	314	Non-Exempt
Deputy Registrar	308	Non-Exempt

**PRINCE GEORGE COUNTY (Excluding Sworn Police Officers and Fire/EMS)  
GRADE ASSIGNMENTS**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Deputy Sheriff	312	Non-Exempt
Deputy Treasurer	310	Non-Exempt
Director Community Corrections	323	Exempt
Director Community Development & Code Compliance	323	Exempt
Director Economic Development	323	Exempt
Director Finance	324	Exempt
Director General Services	323	Exempt
Director Human Resources	323	Exempt
Director Information Technology	323	Exempt
Director Parks & Recreation	323	Exempt
Director Social Services	323	Exempt
Director Utilities & Engineering	323	Exempt
Economic Development Specialist	315	Non-Exempt
Electrician	312	Non-Exempt
Executive Assistant	314	Non-Exempt
Financial Reporting Accountant	316	Non-Exempt
GIS Technician	314	Non-Exempt
Human Resources Analyst	317	Non-Exempt
Human Resources Technician	314	Non-Exempt
Information Systems Analyst - Business Process	318	Non-Exempt
Information Systems Engineer	317	Non-Exempt
Information Systems Specialist - Applications	317	Non-Exempt
Kennel Attendant	305	Non-Exempt
Legal Assistant	310	Non-Exempt
Lieutenant Sheriff	317	Non-Exempt
Manager I, Animal Control	315	Non-Exempt
Manager II, Fire/EMS Business Management	316	Non-Exempt
Manager III, Social Services Case Management	317	Non-Exempt
Manager IV, Fleet	318	Exempt
Manager IV, Advanced Social Services Case Management	318	Non-Exempt
Manager IV, Community Corrections Program Management	318	Exempt
Manager V, Emergency Communications Center Management	319	Exempt
Manager V, Social Services Case Management	319	Exempt
Manager V, Utility Office Management	319	Exempt
Manager V, Utility Operations Management	319	Exempt
Mechanic	310	Non-Exempt
Meter Technician	307	Non-Exempt
Office Manager	313	Non-Exempt
Payroll Specialist	314	Non-Exempt
Payroll Supervisor	318	Non-Exempt
Permit Technician I	308	Non-Exempt

**PRINCE GEORGE COUNTY (Excluding Sworn Police Officers and Fire/EMS)  
GRADE ASSIGNMENTS**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Permit Technician II	309	Non-Exempt
Planner I	318	Non-Exempt
Planner II	319	Non-Exempt
Plans Reviewer	315	Non-Exempt
Pretrial Investigator	315	Non-Exempt
Pretrial Officer	315	Non-Exempt
Probation Officer	315	Non-Exempt
Procurement Officer	319	Non-Exempt
Real Estate Appraiser I	312	Non-Exempt
Real Estate Appraiser II	316	Non-Exempt
Real Estate Assessor	323	Exempt
Real Estate Technician	311	Non-Exempt
Senior Building Inspector	315	Non-Exempt
Senior Grounds Maintenance Worker	310	Non-Exempt
Senior Legal Assistant	314	Non-Exempt
Senior Utility Worker	314	Non-Exempt
Sergeant Sheriff	316	Non-Exempt
Utility Billing/Collection Specialist I	307	Non-Exempt
Utility Billing/Collection Specialist II	309	Non-Exempt
Utility Billing/Collection Specialist III	311	Non-Exempt
Utility Supervisor	317	Non-Exempt
Utility Worker I	308	Non-Exempt
Utility Worker II	310	Non-Exempt
Utility Worker III	312	Non-Exempt
Waterworks Operator	314	Non-Exempt

**PRINCE GEORGE COUNTY (Sworn Police Officers)  
GRADE ASSIGNMENTS**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Police Officer	P101	Non-Exempt
Police Officer 1st Class	P102	Non-Exempt
Senior Police Officer	P103	Non-Exempt
Master Police Officer	P104	Non-Exempt
Career Police Officer	P105	Non-Exempt
Police Sergeant	P111	Non-Exempt
Police Lieutenant	P113	Non-Exempt
Police Captain	P115	Exempt
Police Major	P117	Exempt
Police Chief	P122	Exempt

**PRINCE GEORGE COUNTY (Fire/ EMS Personnel)  
GRADE ASSIGNMENTS**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Fire Medic 1	F101	Non-Exempt
Fire Medic 2	F102	Non-Exempt
Fire Medic 3	F103	Non-Exempt
Fire Medic 4	F104	Non-Exempt
Fire Lieutenant 1	F112	Non-Exempt
Fire Lieutenant 2	F113	Non-Exempt
Fire Captain 1	F114	Non-Exempt
Fire Captain 2	F115	Non-Exempt
Director Fire/EMS	F122	Exempt



**PRINCE GEORGE COUNTY PAY SCHEDULE****Excludes Sworn Police Officers**

Grade Adjustment: New Pay Plan based on the outcome of the Comp & Class Study  
 Minimum Salary: \$26,741.00  
 Effective Date: FY18-19  
 NO CHANGES MADE FOR FY2021

<b>ANNUAL SALARY</b>			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
305	\$26,741	\$33,426	\$40,112
306	\$28,078	\$35,098	\$42,117
307	\$29,482	\$36,853	\$44,223
308	\$30,956	\$38,695	\$46,434
309	\$32,814	\$41,837	\$50,861
310	\$34,782	\$44,348	\$53,913
311	\$36,869	\$47,008	\$57,147
312	\$39,082	\$49,829	\$60,576
313	\$41,426	\$52,819	\$64,211
314	\$43,912	\$55,988	\$68,064
315	\$46,986	\$61,082	\$75,177
316	\$50,275	\$65,357	\$80,440
317	\$53,794	\$69,932	\$86,070
318	\$57,560	\$74,828	\$92,095
319	\$61,589	\$80,065	\$98,542
320	\$66,516	\$86,471	\$106,425
321	\$71,837	\$93,388	\$114,940
322	\$77,584	\$100,859	\$124,135
323	\$83,791	\$108,928	\$134,065
324	\$90,494	\$117,642	\$144,791
325	\$97,734	\$127,054	\$156,374

**PRINCE GEORGE COUNTY PAY SCHEDULE****Sworn Police Officers Only**

Grade Adjustment: New Pay Plan based on the outcome of the Comp & Class Study  
 Minimum Salary: \$43,000.00  
 Effective Date: FY18-19  
 NO CHANGE FOR FY2021

<b>ANNUAL SALARY</b>			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
P101	\$43,000	\$56,975	\$70,950
P102	\$45,150	\$59,824	\$74,498
P103	\$47,408	\$62,815	\$78,222
P104	\$49,778	\$65,956	\$82,133
P105	\$52,267	\$69,253	\$86,240
P111	\$57,624	\$76,352	\$95,080
P113	\$61,946	\$82,078	\$102,211
P115	\$68,295	\$90,491	\$112,687
P122	\$96,098	\$127,330	\$158,562

**PRINCE GEORGE COUNTY PAY SCHEDULE****Fire/EMS Personnel Only**

Grade Adjustment: New Pay Plan based on approved FY20 budget  
 Minimum Salary: \$43,000.00  
 Effective Date: FY19-20

NO CHANGE FOR FY2021

<b>ANNUAL SALARY</b>			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
F101	\$43,000	\$56,975	\$70,950
F102	\$45,150	\$59,824	\$74,498
F103	\$47,408	\$62,815	\$78,222
F104	\$49,778	\$65,956	\$82,133
F112	\$58,849	\$77,974	\$97,100
F113	\$61,946	\$82,078	\$102,211
F114	\$64,881	\$85,967	\$107,053
F115	\$68,295	\$90,491	\$112,687
F122	\$96,098	\$127,330	\$158,562

# GLOSSARY

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.

**Adoption of Budget** – A formal action by the Board of Supervisors, which sets the spending priorities and limits for the fiscal year.

**Appropriation** – An authorization granted by the Board of Supervisors to a specified organization, such as a unit of county government, to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.

**Assessed Value** – The official valuation of property as a basis for property taxation.

**Asset** – The resources owned or held by a government, which have monetary value.

**Audit** – An official inspection of an individual's or organization's accounts, typically by an independent body. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

**Bond** – Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specific principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines the rate.

**Bond Rating** – An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.

**Budget** – A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.

**Budget Calendar** – A schedule of key dates a government follows to prepare and adopt its budget.

**Balanced Budget** - A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

**Balance Sheet** – A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

**Business, Professional, and Occupational License (BPOL)** - Business, Professional, and Occupational License refers to the license tax that is levied upon those doing business or engaging in a profession, trade, or occupation in the county.

**Capital Projects Fund** – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Expenditures** – a) Construction and/or acquisition of new assets, including buildings, land, vehicles, equipment, or hardware/software where the costs of construction or acquisition (including incidental costs) meet or exceed \$50,000 for a specific project and the useful life of the asset exceeds one year. b) Upgrades or additions to existing buildings, equipment, or other assets that increase the value or greatly extend the estimated useful life of the asset where the costs of the upgrade or addition exceed \$50,000. c) Remodeling or repair of existing assets where the costs of the remodel or repair will exceed \$100,000.

**Capital Improvements Plan** – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Career Development Plan** – A method by which an employee can develop and progress within an organization.

**Carryover Funds** – Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year, upon appropriation.

**Cash Proffer** – Funds negotiated at the time of rezoning to help defray the capital cost associated with resultant development.

**Component Unit** – Legally separate organization for which the elected officials of the primary government are financially accountable.

**Comprehensive Annual Financial Report (CAFR)** – A report compiled annually which provides detailed information on an organization's financial status at year end.

**Constitutional Officers** – Elected Officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer).

**Contingency** – A budgetary assignment established for emergencies or unforeseen expenditures.

**Contractual Services** – An object series that includes services rendered to private firms, individuals, or other governmental entities.

**Debt Ratio** – A comparative statistic illustrating the relationship between the issuer's outstanding debt and such factors as its tax base, population, or expenditures.

**Debt Service** – A County's obligation to pay the principle and interest of all bonds and other debt instruments according to pre-determined payment schedule.

**Debt Service Fund** – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** – The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** – A major functional component of the County, which indicates overall management responsibility of an operation or a group of related operations. For example, the Department of General Services includes Administration, Engineering and Facility Maintenance, Facility/Utility Charges, Telecommunications, and Grounds Maintenance.

**Depreciation** – The decrease in value of physical assets due to use and the passage of time.

**Disbursement** – Payments made in cash.

**Encumbrance** – A carry over of funds for an anticipated expenditure prior to payment for the item. Funds usually or assigned or encumbered once a contract obligation has been signed or a purchase order has been issued.

**Enterprise Fund** – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

**Estimated Revenue** – The amount of projected revenue to be collected during the fiscal year.

**Expenditure** – This term refers to the overflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**Expenditure Object Code** – An expenditure classification referring to the lowest and most detailed level of classification such as utility charges, office supplies, and furniture.

**Fiduciary Fund** - A fund category used to report on assets held in trust for others. An example is our self-insured health insurance fund.

**Fines and Forfeitures** – Revenues received from forfeitures and authorized fines such as library and parking violations.

**Fiscal Year** – The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Prince George has specified July 1<sup>st</sup> to June 30<sup>th</sup> as its fiscal year.

**Fringe Benefits** – Contributions made by the county for its share of personnel costs for Social Security, Medicare, pension/retirement, health insurance, and life insurance plans.

**Full-Time Equivalent (FTE)** – A full-time employee.

**Fund** – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activates or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds,

capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**Fund Balance** – Fund balance is the excess of assets over liabilities.

**Assigned Fund Balance** consists of amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned balance.

**Unassigned Fund Balance** consists of amounts not classified as non-spendable, restricted or committed, or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

**General Fund** – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenues. This fund usually includes most of the basic operating services, such as general administration, judicial services, public safety, environmental and development services, finance and planning, education, human services, general services, and community services.

**General Obligation Debt** – Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.

**Governmental Fund** - A fund category used to account for tax-supported activities within a government. The five types of governmental funds are the general fund, permanent funds, special revenue funds, capital project funds and debt service funds.

**Government Accounting Standards Board (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

**Grant** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**Interfund Transfers** – The movement of monies between funds of the same governmental entity. These do not include loans, quasi-external transactions, or reimbursements.



**Land Book Value** – The value assigned to property located within the County; prepared based on the Assessor’s assessments, as exchanged by the board of equalization of assessments, and certified by the Commissioner of Revenue.

**Levy** – To impose taxes, special assessments, or service charges for the support of governmental activities.

**Licenses & Permits** – Fees collected for the issuance of licenses and permits such as business licenses and building permits.

**Line-Item Budget** – A departmental budget that specifies types of expenditures planned for the fiscal year.

**Long-Term Debt** – Debt that has a maturity of more than one year from the date of issuance.

**Operating Budget** – Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries; fringe benefits; supplies; training; fuel; various services; annual software licenses and maintenance costs; repair and maintenance; rentals and leases; capital outlay for county departments.

**Operating Expenses** – Fund expenses directly related to the fund’s primary activities.

**Operating Revenues** – Funds that the county receives as income to pay ongoing operations, such as taxes, fees for specific services, interest earnings, and grant revenues.

**Ordinance** – A formal legislative enactment by the governing body of a municipality. If not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality.

**Other Taxes** – Taxes collected as authorized by Virginia State Law or County Ordinance such as sales tax, telecommunications tax, lodging tax, and motor vehicle licenses.

**Penalties & Interest** – Fees collected for violations and delinquent taxes.

**Personal Property** – A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property, and business

equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.

**Property Tax** – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Property Tax Rate** – The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

**Proprietary Fund** – A fund category used to account for the business-type activities within a government. This category includes two fund types: enterprise fund and internal service fund.

**Public Service Property** – Property specifically designated for public service use, including property purchased and received as a gift by a government. Public Service Property includes real property and other property, such as computers, copiers and cash registers.

**Real Property** – Real estate, including land and improvements (building, fencing, paving) classified for purposes of tax assessments.

**Reclassification** – A personnel action approved when an employee's position duties and responsibilities change. The result is a change in the salary grade assigned to the position (increase or decrease).

**Reconciliation** – A detailed summary of increases and decreases in expenditures from one budget year to another.

**Reserve** – Budgetary terminology used by the county to indicate the portion of fund balance that is either restricted, committed, or assigned.

**Resolution** – An order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** – Amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**School Nutrition (Cafeteria) Fund** – Enterprise fund for the school system where the charges for school nutrition products and services are covered by the fees the system collects.

**School Operations Fund** – The fund for the school component unit to collect revenues and pay expenditures related to all general school activities.

**School – Federal Grants Fund** (Formerly Title I) – Special Revenue fund within the school system which tracks revenues and expenditures for federal grants and programs.

**School Textbook Fund** – Special Revenue fund within the school system that houses activity for school textbooks.

**Special Revenue Fund** – Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.

**Statute** – A written law enacted by a duly organized and constituted legislative body.

**Stormwater Utility Fund** – A special revenue fund used to operate, maintain, and improve the County's stormwater management systems.

**Tax Rate** – The amount of tax levied for each \$100 of assessed value.

**Taxes** – Compulsory charges levied by a government to finance services performed for the common benefit of all people.

**User Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

*Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen Gauthier*