



**COUNTY OF PRINCE GEORGE**  
**FISCAL YEAR 2018-2019**  
**ADOPTED BUDGET**



**Prince George County Royals**  
**Parks & Recreation Senior Travel Football Team**  
**Chesterfield Quarterback League**  
**Super Bowl Champions**

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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	Alan R. Carmichael, Chairman Donald R. Hunter, 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
General District Court Clerk	Denise Covington
General Properties Department	Mike Purvis
Human Resources Department	Nancy Shaffer Corrie Hurt (Interim)
Information Technology	Kirsten Cherry
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	Renee Williams, Superintendent Becky Hicks, Finance Director
Real Estate Assessor	Rod Compton
Registrar	Katherine Tyler
Sheriff's Department	Bucky Allin
Social Services Department	Shel Bolyard-Douglas
Southside Programs for Adult Continuing Education	Kathy Anderson
Treasurer	Susan C. Vargo
Utilities & Engineering	Franklin Haltom Dickie Thompson (Interim)



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

Dear Chairman Carmichael and Members of the Board of Supervisors:

I am pleased to submit to you the official adopted Budget document contained hereto for the 2018-19 fiscal year.

The Budget is submitted 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 County's Core Values and Strategic Plan are an integral consideration during budget preparation and can be found on pages 22-23.

The Budget is balanced in accordance to State code and is proposed to reflect accurate revenues and expenditure projections with the best information that is available at the time of presentation. Furthermore, it is proposed 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 '17 reported on time its financial data required by its auditor Robinson, Farmer, Cox. As a result, an unqualified 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 '17, and recommendations in the FY '19 Budget were determined with all policies in mind.

The Finance Department for calendar year 2017 received the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2016.

As a result of uncertain financial positions by some localities in the Commonwealth in the last 12-24 months, the General Assembly felt it needed to come up with a process in which to monitor those localities. Prince George County is not one of those localities on the General Assembly's radar screen, rather the opposite as being seen as a locality with solid financial management and good direction from the Board of Supervisors.

### **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 was reduced to 12.5 percent from 15 in 2015.

The Fund Balance reported in the FY '17 audit was 25.9 percent. The projection for FY '18 is 16.6 percent. The forecast for June 30, 2019 is 16.3 percent.

### **2017 Staff Awards & Recognition**

Calendar year 2017 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:

- The Police Department received its first re-accreditation earlier this month.
- Vernon Phelps from Riverside Criminal Justice Agency received the 'Calm in the Eye of the Storm' Award from the Riverside Criminal Justice Authority.
- Bettina Coghill, Director, Riverside Criminal Justice Agency received the 'Exemplary Employee of the Year' Award from the Riverside Criminal Justice Authority.

-Parks & Recreation received a \$46,912 grant from the John Randolph Foundation to create an exercise room at the Central Wellness Center.

-Deputy County Administrator Jeff Stoke received the International City-County Management Association (ICMA) Credentialed Manager (CM) designation.

-IT Director Kirsten Cherry was selected to the class of 2018 for the prestigious Lead Virginia Leadership Program.

-Christina Noblin graduated from the 92nd Session of the Commonwealth of Virginia Forensic Science Academy.

-Lt. Earl Crawford – PGHS, in observance of National African American History Month, recognized Earl for his contributions to our community.

-Off. Ernie Dillard – received the MADD Award from the Metro-Richmond area by Mothers Against Drunk Driving Virginia for his exemplary efforts in DUI enforcement and education.

-Det. Chris Bryant – received the Gang Investigator of the Year Award from the Virginia Association of Gang Investigators Association.

-Lt. Paul Burroughs and Sgt. Chris Douglas were recognized as Paul Harris Fellows. The Rotary Club of PG County made the presentation.

-Sgt. Chris Douglas earned/awarded Master Assessor for the Virginia Law Enforcement Professional Standards Commission.

-Animal Control Officer Samantha Hancock received national certification via National Animal Care & Control Association (NACHO).

-ECC Officer Erika Edwards was recognized by the Riverside Community Criminal Justice Board as “Dispatcher of the Year.” This award was presented at the 4th Annual Crisis Intervention Training Awards Ceremony.

-PGPD ranked 9th out of 250 plus teams during the Polar Plunge events. We raised over \$14,700.

-PGPD received \$152,000 in PSAP grants for next generation 911 compatible phone system replacement and training.

Fire/EMS Department received SAFER grants totaling \$1,468,203

-Prince George County received the Virginia Institute of Government 2017 Email Broadcast Information System Merit Award.

**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 7,400 followers while Twitter has over 2,400 followers. In addition the website had 135,264 new visitors for calendar year 2017. 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, 2017 had an estimated population of 37,025, which is a 3.6 percent increase above the 2010 Census figures.

The unemployment rate in Prince George remained stable in 2017. The latest figures showed a 4.1 percent rate through December.

**Continued Progress Throughout the Community**

Investments made by the Board of Supervisors in various community projects came to fruition in 2017.

The second phase of New Scott Park (the Buren Property) was made available for practices and games by the Parks & Recreation Department. There are a total of five fields constructed at this time and an irrigation system was added.

Continued upgrades to the Central Wellness Center brought a second fitness room to the residents of Prince George County through a grant by the John Randolph Foundation. In addition, a public computer lab was added along with the establishment of a training room. In the gymnasium, new lighting was installed and new bleachers will be added in the next couple weeks. Partnerships with the Food Bank and youth wrestling provided space for those non-profit activities, as well as increased programming for Parks & Recreation.

The County's Stormwater Program continued to make upgrades and improvements. Three major projects moved closer to completion last year.

Construction will begin soon on the expansion of Courthouse Basement area, which includes a new courtroom and offices.

A new parking lot and lighting were installed at the Parks & Recreation Community Center on Old Stage Road.

A new sewer pump station is underway on South Crater Road.

A new canoe launch was completed at the Appomattox Regional Park.

### **Public Safety Facilities**

Ground was broken in October, 2017, for a new fire station along Route 10 and Moody Road. Not only will the station improve response times to residents, but it will also bring a benefit of lower property insurance rates to most who live in that area.

A new public safety radio system is now in Phase 2 of the design process.

A 'Burn Building' will soon be under construction to expand training opportunities for volunteer fire fighters and career personnel.

Completed renovations in the Commonwealth Attorney's Office.

### **Economic Development & Tourism Activity**

In 2017, Prince George County had 17 businesses make a new private investment of \$23,332,632 with new locations, renovations, or expansions. In planning for the FY19 budget year, the following projects could be completed in calendar year 2018: Love's Travel Stop, Star Express, Virginia Eye Institute, Luca Italian Restaurant, Believe-N-U, Touchstone Bank, Sheetz, Fort Lee Federal Credit Union, and Service Center Metals which announced a \$45 million expansion and 58 new jobs on January 10.

There were a total of 2,163 business licenses in 2017 (2,055 in 2016). New business licenses in 2017 amounted to 466 (compared to 347 in 2016). The remaining 1,697 business licenses were renewals.

A Business Roundtable Alumni event was held at the Country Club of Petersburg with 57 participants. The keynote speaker was Elizabeth Creamer, VP, Community College Workforce Alliance.

A strong emphasis was placed on the Business Retention & Expansion (BR&E) program, in which 17 businesses were visited.

The County responded to 11 industrial prospects with nine site visits evaluating potential locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.

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

Prince George County provided five (5) “Key to the County” plaques in partnership with the Hopewell/Prince George Chamber ribbon cuttings, grand opening events, and special anniversary celebrations. The businesses include: Heaton’s Lawn Care, Prime Care Family Practice, TriCities Emergency Center, Riverside Regional Jail Authority, and Big Lots.

The Prince George Youth Workforce Academy taught 22 students the fundamentals of employment through a tri-partnership among Prince George Promise, Prince George Public Schools and Prince George County Government. There were 18 students placed at paid internships and 8 of those students assigned to Prince George County during the summer.

Construction was completed on the Exit 45 beatification improvements. The first section included sidewalk, lighting and landscaping from the Comfort Inn to Nanny’s Restaurant. The phase II partnership with the Cameron Foundation includes two artistic, illuminated spires surrounded by gardens at the I-95 southbound exit ramp and South Crater Road.

The County and PGEC Enterprises entered into an agreement to bring “fiber to the home” to 500 locations in the County where limited internet access exists. Connections have already begun with more planned in 2018.

The 5th Annual Czech Slovak Folklife Festival saw approximately 3,000 visitors to the County complex in October.

The 2017 Prince George County Citizens Academy class graduated 15 participants who learned about the operations of County government.

Prince George County’s 2017 Tourism Guide highlighted the 100th anniversary of Fort Lee (Camp Lee) with six pages dedicated to the history of the military base.

### **Planning for the Future**

Planning continues to take place in a number of areas. Consultants were hired to assist with strategic plan development for Crosspointe and Fire and EMS. In addition, the next phase of new Scott Park will be analyzed and Staff will have a recommendation on future expansion.

These plans complement current plans in place such as the Utilities Master Plan, Comprehensive Plan & Riverside Criminal Justice Board Strategic Plan.

### **Additional Accomplishments in 2017**

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. Fourth Citizens' Academy graduated.
2. Fourth Senior Citizens' Academy graduated.
3. Completed Clean Community Day.
4. Coordinated the 2<sup>nd</sup> Annual Hometown Heroes Day events.
5. Held Farmer's Market.
6. Partnered with over 30 National Night Out sites.
7. Held Back to School Fair.
8. Held Toddler Fair.
9. Held breakfast honoring public safety chaplains.
10. Published two County newsletters.
11. Conducted 3<sup>rd</sup> Public Safety Summer Camp.
12. Partnered with Prince George Parks & Recreation Foundation to make additions at Moore Recreation Complex.
13. Donated over \$4,000 in cash and supplies to the Super Kids new group home on Middle Road.
14. County employees raised funds for Special Olympics through the Polar Plunge.
15. Coordinated Bring Your Child to Work Day.
16. Supported the efforts of community partners such as TRIAD, Local Emergency Planning Committee and all civic organizations.
17. Started a CERT program.
18. Held another Survivor Day program.
19. Continued the 'Movie in the Park' series.
20. Used Govdeals.com to sell excess property & vehicles.
21. Implemented an unmanned aerial vehicle program.



22. Joined the Dixie Youth Coach Pitch Baseball (AA) & Softball (Darlings) leagues.
23. Continued aggressive inoperable vehicle and property maintenance program.
24. Held church safety instructional meetings.
25. Began credit card payments at the Animal Services Center.
26. Established new voting precinct for Jefferson Park.
27. Supported Fort Lee in its 100<sup>th</sup> Celebration.
28. Placed numbers on all buildings within the County Complex.
29. Upgraded the vehicle fuel station.
30. Held various activities related to the Employee Wellness Program.
31. Purchased new bench covers for the Upper Scott Park soccer field.
32. Established Safe Exchange Zone.
33. Held annual meeting with General Assembly members.
34. Riverside Criminal Justice Board held annual community breakfast.
35. Continued Drug Court Program.

## Budget Information

### Highlights

The FY '18-19 Budget is prepared based on the following provisions:

- Real estate revenue is expected to have a modest increase over FY '18. Other revenue sources remain relatively flat.
- The Capital Improvements Plan has identified that two elementary schools need replaced.
- Employee health insurance premiums will increase regardless of a combined provider with the Public School Division or a separate one. A combined renewal was finalized with the School Division.

- An increase in debt service obligations and contributions for capital reserves was considered for FY '19 for the construction of a new elementary school. After receiving updated timelines on the school project, debt contributions will remain at the FY '18 levels for FY '19.

- Continuing a vehicle replacement plan for public safety and other County vehicles.

- Partial implementation of a Salary Study.

- Funding 100 percent the Memorandum of Understanding between the County and Public School Division. Changes to the MOU will be considered if there is a tax increase for new school construction.

- Properly aligning revenues with annual operating and capital expenses for Public Utilities.

- The need to address serious maintenance upgrades to County buildings.

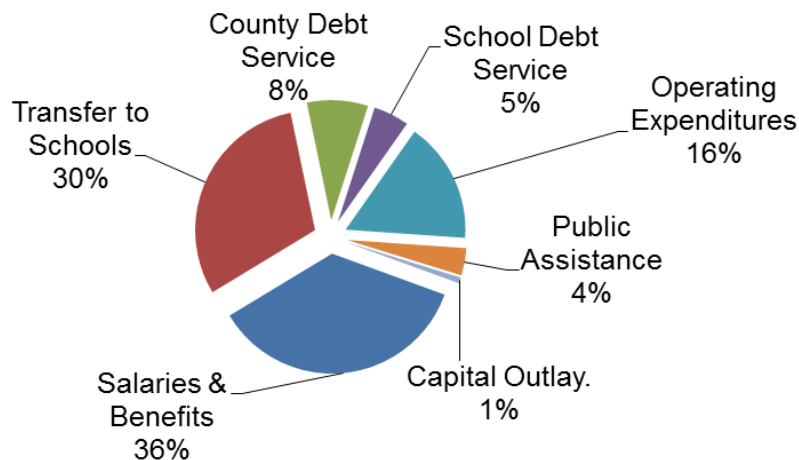
The total County Budget adopted is \$116,080,356, which is 1.81 percent more than the Budget document adopted for fiscal year 2018. The General Fund Budget is \$55,318,519, which is 3.29 percent more than the adopted amount for fiscal year 2018.

# Expenditures

## General Fund

General Fund expenditures for FY '19 are \$1,763,168 greater than FY '18. This equates to an increase of 3.29 percent from FY '18.

### **FY 2019 General Fund Budget Expenditures \$55,318,519**



## Employee Salaries & Benefits

There are 261 full-time employees and 8 part-time positions authorized in the Budget proposal and 255 full-time and 8 part-time positions are funded. For FY '19 the only position change was making a part-time position full-time in the Office of Community Development and Code Compliance.

Included is a request to increase the hours for the part-time County Attorney, which equates to \$21,530.

Included is funding to change a part-time Office Associate to full-time in the Community Development and Code Compliance Department at a cost of \$19,807.

Salary adjustments for two employees in the Commonwealth Attorney's Office were approved at a cost of \$7,411.

The largest General Fund expenditure continues to be in employee salaries and benefits, which for FY '19 is 35.8 percent of the Budget.

A Salary Study was commissioned at the end of calendar year 2017 and the results are expected later this spring (presentation planned for June 12, 2018). The Budget contains \$293,141 to improve Sworn Police Officer pay as Phase I of Study implementation. Full study implementation is likely to cover two or more budget years.

The adopted budget includes a pay increase for all other County Employees\* (non-sworn police officers) at a cost of \$245,326 to the General Fund. The following increases will be provided:

**\*Pay Raise for Non-Sworn Officers:**

\$1,000 for employees with salary < \$50,000

2% for employees with salary \$50,000 - \$100,000

\$2,000 for employees with salary > \$100,000

The pay increase was largely funded by removing over \$158,000 in items of a one-time nature from the FY2019 budget. Those items will be purchased in FY2018 through appropriation of refunds and contingency. Revenues were fine-tuned as well following the receipt of more information from the Commonwealth and a review of local revenues through the third quarter.

The County initially anticipated a 16 percent increase in costs to employee health insurance. A combined renewal with Anthem on a combined basis with the Public School Division was finalized on May 8. The renewal increase was 12.7%, and the County will absorb the increase and no increase in premiums will be passed along to the employees.

An additional \$183,048 is included in the General Fund to cover claims. The Special Revenue and Utility Funds budgets are increased by \$26,722 for increased claims.

The adopted budget proposal includes \$95,500 for continuation of a career development program for Police, Fire & EMS, and Utilities and adds programs for the Social Services, Community Development, Animal Services Center and Emergency Communications departments.

### **EducationFunding**

The local transfer to the Public School Division is 30.4 percent of the Budget for FY '19. The adopted budget includes full funding of the Memorandum of Understanding between the Board of Supervisors and the School Board, which is \$16,546,295. The Board of Supervisors approved an additional appropriation of \$254,000 from fund balance (FY2017 School carryover) to assist with lowering school employee health premiums to match premiums paid by County employees. The total school transfer is \$16,800,295 and represents an increase of \$550,046, or 3.4% over the FY '18 transfer. [MOU calculated increase is \$296,046 (1.8%) and the one-time health insurance appropriation is \$254,000 (1.56%)].

Also approved are contributions to Richard Bland Community College at \$12,000; and John Tyler Community College \$4,459.

A contribution is included for the Virginia Cooperative Extension Office at \$83,933. This amount supports local 4-H activities.

### **Investment in Public Safety**

The FY '19 Budget includes funding for first responders in the Fire & EMS Department and the Police Department.

The Fire & EMS Budget is adopted at \$2,863,624, a 5.4 percent increase over FY '18.

The Police Department Budget is adopted at \$5,637,003, a 5.2 percent increase over FY '18. Also included is \$400,000 of debt issuance for Police Vehicle replacements for year 4 of a 5 year replacement plan.

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

Volunteer Fire and Rescue companies will receive a combination of \$3,665,148 from direct County contributions and those distributed by the Fire & Rescue Administration Budget. This amount is partially comprised of an estimated \$3,406,646 distributed through Fire & Rescue Administration, \$295,239 in contributions to fire companies in the form of Fire Company budgets, which is \$707,640 more than FY'18. \$543,022 of this increase is attributable to SAFER grant spending planned for FY '19 (Federal Funding plus local match).

An estimated amount of \$116,000 will be appropriated equally to the Fire Companies in the fall of 2018 for Fire Programs Funds. The County is also funding \$22,000 to cover the unfunded mandate by the General Assembly for coverage for the Volunteer Fire & EMS and Auxiliary Police relative to the Line of Duty Act.

The Length of Service Awards Program (LOSAP) is a 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 contribution budgeted for FY'19 is \$135,000.

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 '19 pledged to debt service from those two cents is \$424,990, leaving \$75,010 available for other replacements.

	Fire Rescue Admin Budget	Contributions to Fire Companies	Fire Programs Funds	Line of Duty	LOSAP	SAFER GRANT	Fire Apparatus	Fire Station Improvements
<b>FY14-15 (Actual)</b>	2,060,996	231,713	91,864	15,989	127,658	359,074	1,022,290	587,592
<b>FY15-16 (Actual)</b>	2,229,791	239,284	113,024	18,535	69,978	301,994	839,309	2,001,880
<b>FY16-17 (Actual)</b>	2,596,674	299,721	78,700	19,151	77,681	-	-	65,800
<b>FY17-18 (Adopted)</b>	2,696,746	274,725	TBD	20,000	175,500	-	75,932	-
<b>FY18-19 (Adopted)</b>	2,841,624	295,239	TBD	22,000	175,500	543,022	75,010	-

### **Other General Fund Expenditures**

Contributions are adopted for both Riverside Regional Jail and Crater Youth Care in the amount of \$1,612,131, which is a \$135,799 increase from the FY '18 Budget.

The Department of Social Services is funded at 3.66 percent of total Budget expenditures. The local portion is \$769,456. Also adopted is \$1,260,000 to cover expenses related to the Comprehensive Services Act, of which \$468,216 is the required local match.

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 \$83,013 is included for this program for FY '19. The County receives state funding of \$52,775 and \$33,238 is the budgeted local contribution.

### **Capital & Equipment**

The adopted Budget includes continued investments in capital and one-time equipment purchases with input by the Capital Improvements Planning (CIP) Committee, County Staff, and County agencies.

Total FY '19 purchases of \$36,933,531 are proposed through the issuance of debt for projects recommended by the CIP Committee and County Administration. They include:

• New Walton Elementary School	\$29,101,406
• Route 156 Water Main Extension	2,640,000
• Food Lion Water System Upgrades	2,100,000
• Self-Contained Breathing Apparatus	1,482,000
• Real Estate Assessment Software Replacement	495,125
• Scott Park Concession Stand	450,000
• Police Vehicle Replacements	400,000
• County Building Security / Entrance Improvements	125,000
• Fire & Crew Buildings Security/Entrance Systems	75,000
• Police Boat (Local Match; Grant Funded)	65,000

Capital and Vehicle Spending proposed as part of the operating budget totals \$181,781, and consists of:

#### Vehicles

Police Non-Pursuit Vehicles (1 Vice; 1 Vice or Detective) - \$47,200 [1 Used]  
Social Services Vehicle - \$20,840

Economic Development Vehicle (*Non-General Fund*) - \$30,900

Vehicle replacements will allow for the transfer of two existing fleet vehicles for use in constitutional offices (1 Treasurer's Office; 1 Commissioner of Revenue).

There is also \$300,000 included to continue maintenance projects to County buildings.

#### IT Projects & Equipment

MCT Replacement for Police Department (Continuation) - \$40,000

Wireless Replacement - \$6,300

Fleet Garage, Utilities Garage, Scott Park Cottage

Cyclical County-Wide Computer Replacements - \$42,000

Firewall Upgrades - \$3,726

The County-Wide IT Category also shows an increase in our Maintenance Service Contract category due to the following:

Budgeting majority of annual Pictometry costs - \$27,000

(reduced budgets in CDCC, Assessor, Police and Fire/EMS)

Central Wellness Center Lab Software & Virus Scan - \$27,000

Carbon Black Endpoint Security - \$12,600

#### **Recreation**

The adopted FY '19 budget includes funding for:

Fencing for Scott Park Field #6 - \$21,715

Also included for FY '19 is \$9,500 in funding for FOLAR – Friends of the Lower Appomattox River to assist with the organization's mission of enhancing the quality of life and increasing the culture of health for individuals and families in Prince George County and surrounding communities.

#### **Debt Service**

Adopted County-wide Debt Service payments and contributions to reserves for debt service are at the same levels as in FY '18. The proposed \$1,250,000 increase in the General Fund Transfer for Debt related to construction of a new elementary school was eliminated during budget adoption. The revised

elementary school construction timeline did not warrant a tax increase in FY '19. The adopted General Fund transfer to Debt is \$7,223,095, the same as for FY '18.

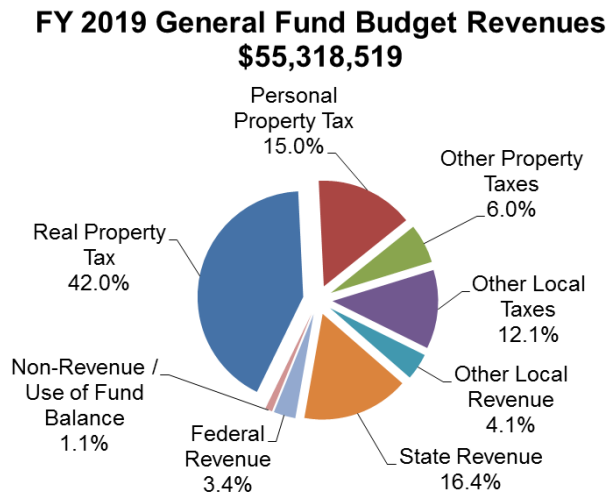
Debt is broken down into five categories: County Tax Supported, County Stormwater, Economic Development, School and Utilities. Utilities, County Stormwater, and Economic Development have specific revenue streams which support debt related to these activities. County Tax Supported and School debt are supported by the General Obligation of the County and relies completely on the tax dollar.

<b>Debt Service</b>				
		<b>Annual Debt Payments</b>		
<b>Category</b>	<b>Outstanding Principal as of 6/30/2017</b>	<b>Adopted FY2019</b>	<b>Adopted FY2018</b>	<b>Actual FY2017</b>
County - Tax Supported	24,779,034	4,559,294	3,107,261	3,002,407
County - Stormwater	1,298,000	441,934	441,804	441,591
Schools	20,014,234	2,663,801	4,115,834	4,152,121
Economic Development	4,568,000	384,528	386,279	387,768
Utilities	2,219,000	539,412	523,731	177,709

## Revenues

### General Fund

General Fund revenue is budgeted at \$55,318,519, an increase of \$1,763,168 over FY'18.





Modest growth in the real estate revenue is projected at \$386,000. The adopted budget contained no increase in any local tax rate. The real estate rate remains at 0.86 cents per \$100 of assessed value.

City/County	2018 RE Rate
Prince George	0.86
Dinwiddie	0.79
Petersburg	1.35
Hopewell	1.13
Isle of Wight	0.85
Surry	0.71
Sussex	0.58
Chesterfield	0.96
Colonial Heights	1.20

Other increases in revenue include \$74,000 in personal property, which is garnered from an increase in book values and proration that was adopted by the Board of Supervisors in 2014. This increase is diminished by the impending closure of Ace Hardware and expected loss of Business Furniture & Fixture tax revenue. Mobile home collections are expected to rise with the addition of 131 units at Pine Ridge Mobile Home Park.

Additional expected revenue changes are:

- \$150,000 increase in public service tax collections
- \$50,000 increase in motor vehicle license collections
- \$100,000 increase in collection of delinquent real estate taxes
- \$90,000 increase in business license collections
- \$65,000 increase in building, plumbing and HVAC permit fees
- \$50,000 increase for in-house medical transport fees
- \$25,000 increase in fines and forfeitures
- \$462,019 increase in federal SAFER grant collections
- \$60,531 increase in state welfare administration collections for Social Services
- (\$26,348) decrease in CSA state at risk youth collections
- (\$100,000) expected decrease in state communication taxes
- (\$27,089) expected decrease in wireless PSAP payments
- (\$20,000) expected decrease in Fort Lee contractor's license and service collections, net

# Public Utilities

The Public Utilities department is self-supported and operates as a proprietary fund by charging fees for services rendered in an amount great enough to cover its own expenses. Each year the County reviews the utilities fees to ensure that the on-going fees are enough to cover the continuity of its operations.

Fiscal Year 2019 includes an increase of \$728,648 from the FY'18 budget. This increase is primarily due to the continuation of capital project expenditures and contributions for capital maintenance planned for FY'19.

The FY '19 adopted budget includes \$1,472,194 for projects related to renewal of existing utility infrastructure and includes:

- Wildwood Farms sewer lateral repairs - \$300,000
- SCADA – roll out to additional sewer pump stations - \$200,000
  - Station #1
  - Jordan on James
- Rehabilitation of manholes and wet wells - \$200,000
  - Station #5
  - Station #7
  - Jordan on James
- SCADA – roll out to additional water systems - \$200,000
  - Jordan on James
  - Beechwood Manor
  - River's Edge
  - Cedarwood
  - Richard Bland College
- Inline valve & filter valve installations - \$200,000
  - Richard Bland College
  - Jordan on James
- Meter replacements for automatic meter reading - \$200,000

A 5 percent increase in water and 7.5 percent increase in wastewater fees were approved to continue to realign utility revenues to cover annual operating and capital expenses that was started in FY '18. The estimated revenues from this increase totals \$373,000. The adopted increases equate to a \$1.24 increase per month for water charges and a \$3.97 per month increase per month for sewer charges (\$5.21 per month total increase) for residential single family homes using an average of 5,000 gallons per month. About two-thirds of residential customers would actually see less than this \$5.21 per month increase because they consume less than the average 5,000 gallons per month.

## Special Accounts & Funds

Riverside Criminal Justice Agency is a self-supporting fund which relies on state grants in the amount of \$767,482 and local funding from the three participating jurisdictions, Hopewell, Surry and Prince George totaling \$202,063. Remaining funds in the budget are provided by client fees for services to make a total budget of \$1,003,086. 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 budget is \$1,376,112.

The Department of Economic Development will pay \$384,528 in debt related to the construction at Crosspointe Centre.

This fund covers the County memberships with Virginia's Gateway Region for \$45,479, Crater Planning District Commission for \$23,221, and the Longwood Small Business Development Center for \$6,300.

The Tourism Fund is supported by a local lodging tax charged to hotel inhabitants in the County. Of the five percent tax, two percent remains in the General Fund and the remaining three percent is transferred to the Tourism Fund which is specifically designated to promote Tourism activity in the County.

The FY'19 budget projects \$405,000 in revenue from this lodging tax to be specifically dedicated to the Tourism Fund. The County's annual contribution to the Prince George County Heritage Center remains at 7.5 percent and assists with funding daily operations. 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 \$148,628 for debt service on the I-95 Exit 45 water system and \$10,000 for maintenance of improvements made at Exit 45.

## Conclusion

The Budget for FY '19 is adopted and balanced in accordance with State financial principles and those policies adopted and adhered to by the Board of Supervisors.

Budget highlights include:

- No local tax increases. The elementary school project will not follow an accelerated timeline, and the proposed increase in the real estate tax rate for construction of a new elementary school will not occur in FY '19. A tax increase will be considered for FY '20 for construction of a new school.
- Increase in water (5%) and wastewater fees (7.5%).
- Funds the Public School Division at \$16,800,295, which exceeds the requirements in the existing Memorandum of Understanding between the Board of Supervisors and School Board. A one-time appropriation from Fund Balance / FY '17 School carryover of \$254,000 was made to lower school employee health insurance premiums.
- Funds \$7,665,029 in debt retirement and contributions to debt reserves, which includes \$2,663,801 in Public School Division projects.
- Funds volunteer programs at \$3,952,396, 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 \$1,260,000, the same as FY '18. \$468,216 is the required local match for CSA.
- Includes funding for some capital projects and equipment in the General Fund and others will require a borrowing of funds.
- Includes funding for Utility capital projects in the amount of \$1,472,194.
- Conversion of one part-time employee to full-time was approved. No additional positions approved.
- An increase of \$183,048 is included in the general fund for employee health insurance premiums.
- A total of \$293,141 was approved to improve pay for Sworn Police Officers as the first phase of implementation of a salary study to bring employees up to market standards.

- \$245,326 was approved to provide other county employees (non-sworn police officers) with a pay increase.
- Continues to implement a career development program.
- \$300,000 approved for building maintenance.
- Keeps Fund Balance at 16.3 percent, above the 12.5 percent mandated by policy established by the Board of Supervisors.

I would like to thank Finance Director Betsy Drewry; Accounting Supervisor Lori Robertson; and Deputy County Administrator Jeff Stoke 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 '19.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Percy Ashcraft', with a stylized, flowing script.

Percy 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.

# COMMUNITY PROFILE

## Overview

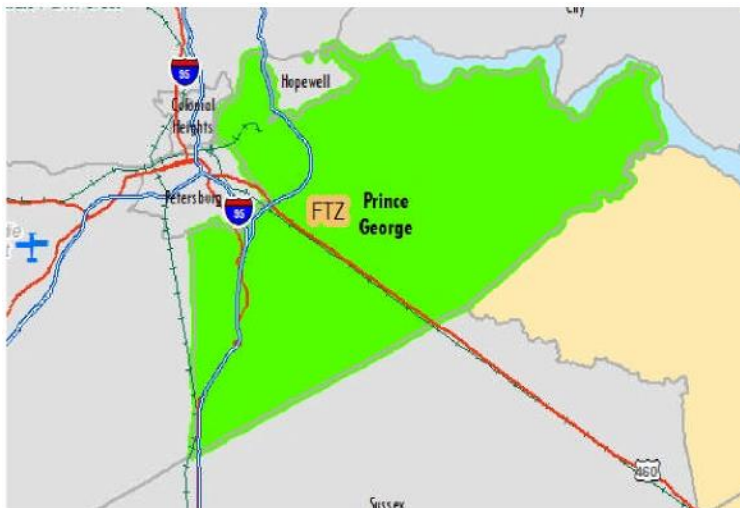
Prince George County, Virginia is a suburban community of 37,809 residents. It is centrally located in southeastern Virginia and is included in the Richmond Metropolitan Statistical Area (MSA).



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. Fort Lee is projected to double in size over the next eight years.

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 1702 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

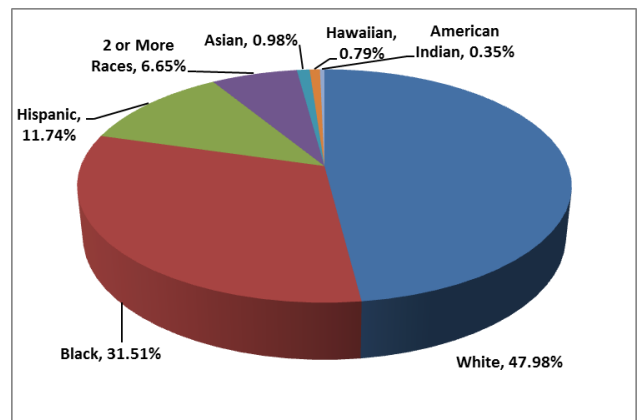
center of both basic and advanced training of quartermaster personnel. In 1950 it was re-designated Fort Lee, and its primary mission today is focused on quartermaster and logistics training disciplines.

### *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.

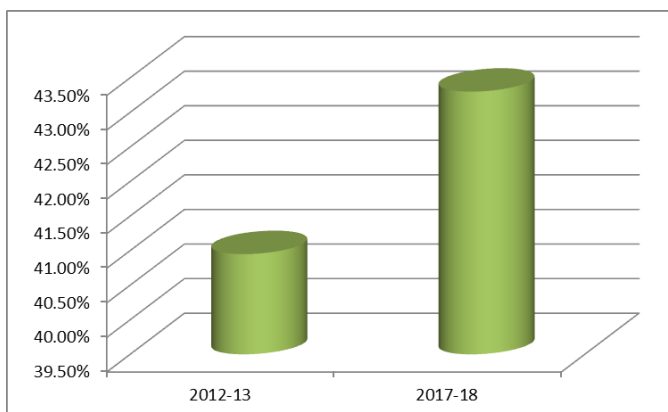
Student Enrollment for the 2017-18 school year is 6,228 (Fall Membership K-12) with an additional 100 Pre-K students. The FY2017-18 school budget was based on a projected Average Daily Membership (ADM) of 6,295. Projected ADM for the 2018-19 school year was reduced to 6,150.

Based on the Virginia Department of Education's 2017-2018 Fall Membership by Division, the student population of Prince George County Public Schools reflects diversity in race/ethnicity with 47.98% of students reported as White, 31.51% as Black, 11.74% Hispanic, 6.65% identifying as 2 or More Races, 0.98% Asian, 0.79% Hawaiian, and 0.35% as American Indian. The overall demographic information has remained consistent during the last five school years.



The number of LEP students served has grown from 75 in 2012-2013 to 136 students currently served by the Prince George County Public Schools. This represents an 81% increase from the 2012-2013 school year to the 2017-2018 school year.

Additionally, Prince George County Public Schools currently serves 1,756 military dependent students whose parents are members of the Armed Forces or civilian employees of the Department of Defense. Of these students, 1,473 live on federal property. The total percentage of Military Dependent students served in PGCPs is 27.54%.



Students who are considered Economically Disadvantaged made up 40.95% of the student population in 2012-2013. This percentage has increased to 43.30% for the 2017-2018 schoolyear. Additionally, students with disabilities make up 13.15% 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 at 5% or below for 2017. The business environment continues to improve with increased new project activity.

There were a total of 2,163 business licenses in 2017 (2,055 in 2016). New business licenses in 2017 amounted to 466 (compared to 347 in 2016). The remaining 1,697 business licenses were renewals.

The County/Cameron Foundation gateway improvements at Exit 45, off I-95 were completed and a dedication ceremony was held on October 16, 2017.

The fourth Citizens Academy was held in 2017 and it was another opportunity to discuss economic development and tourism with citizens.

#### Selected highlights for 2017:

- Visited 17 businesses as part of the Business Retention and Expansion (BR&E) program.
- Responded to eleven industrial prospects with nine site visits evaluating potential County locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.
- Held three Prince George County Industrial Development Authority Board meetings. The FY17 audit is complete and in proper order.
- Hosted a Virginia Gateway Region economic developers meeting.
- Hosted Business Roundtable alumni dinner at the Country Club of Petersburg with keynote speaker Elizabeth Creamer, Vice President of Community College Workforce Alliance, who discussed Workforce Development.
- Provided five "Key to the County" plaques in partnership with the Hopewell/Prince George Chamber ribbon cutting and grand opening events.

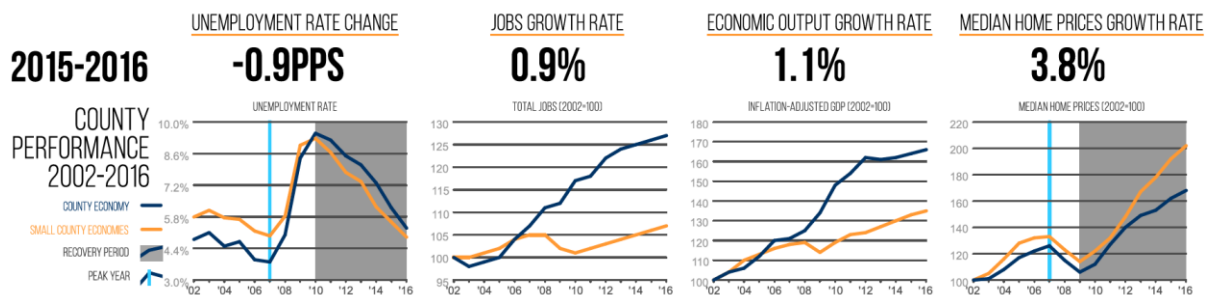
Heaton's Lawn	February 28, 2017
Prime Care Family Practice	April 26, 2017 (3 Year Anniversary)
Tri-Cities Emergency Center	June 8, 2017
Riverside Regional Jail Authority	June 21, 2017 (20 Year Anniversary)
Big Lots!	August 25, 2017

- Worked with a graphic designer to update the all-inclusive tourism guide for the County, highlighting the 100<sup>th</sup> Anniversary of Fort Lee with a six-page spread dedicated to the base.

- The County hosted the Czech and Slovak Folklife Festival. The event saw approximately 3,000 visitors, both local and from outside the region. The Tourism office assisted with the planning of the event and staff volunteered the day of the event.
- Partnered with PGEC Enterprises to finalize fiber to the home broadband project which will serve a minimum of 500 homes.
- Held eleven baseball/softball tournaments in the County.

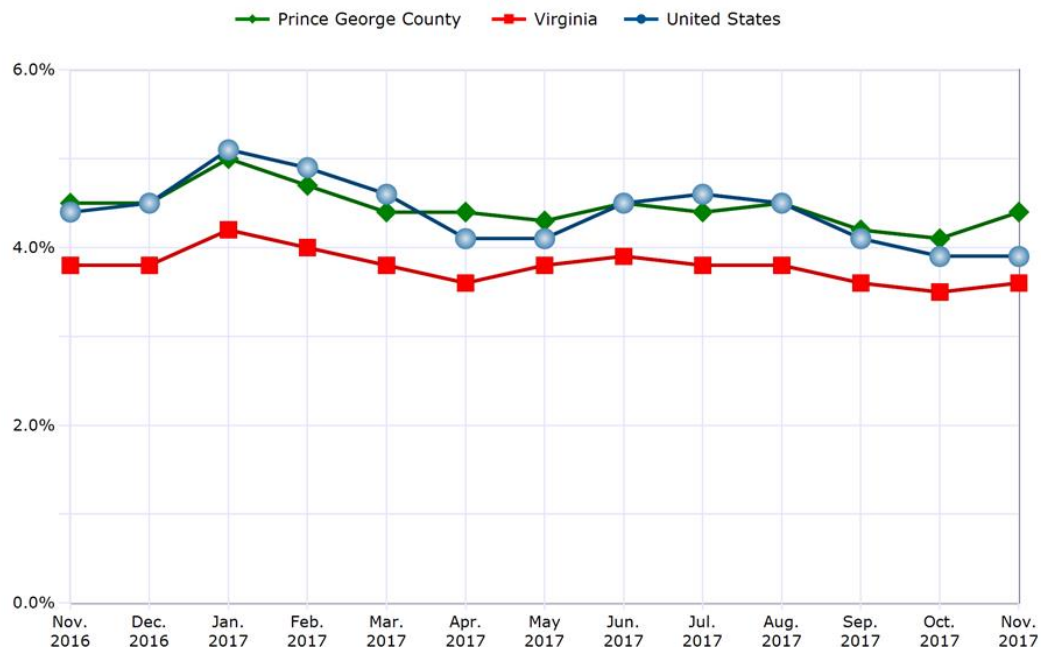
The Top Employers in Prince George County for 2017 were: Standard Motor Products, Perdue, Food Lion DC, the U.S. Defense Department, the Federal Correctional Complex, the County of Prince George and the Riverside Regional Jail. All of these companies employed 250+ people.

### PRINCE GEORGE COUNTY, VA



Source: National Association of Counties (NACo) – [www.naco.org/countyeconomies](http://www.naco.org/countyeconomies)

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



# STATISTICAL DATA

Year Established	1702
Area	265.16 sq miles
Total Adopted Fiscal Year 2019 Budget	\$ 116,080,356
(Includes Utility Enterprise Fund)	
Population (2016)	37,809
Percent under 18 Years Old	21.70%
Median Household Income	\$ 64,805
Households (2012-2016)	11,191
Persons per Household	3.01
High School Graduate or higher (age	88.50%
Bachelor's Degree or higher (age 25+	22.10%
Persons in Poverty	9.50%



Source: US Census website



## Police Department

Sworn Officers	56
Civilians	4
Auxiliary	6



Emergency Communication Center	17
Officers + Supervisors (2) + Manager	

## Crime Statistics (2017)

Violent Crimes	349
Property Crimes	664
Crimes Against Society	316



1,329

## Traffic Data Total (2017)

Traffic Stops	6,483
Summons	3,811
Warnings	2,526

## Animal Services

Officers + Supervisor (1)	4
Support	1
Kennel Attendants	1.5
Animal Intakes (2017)	974



## Fire & Emergency Protection

Paid Staff Full-Time - Response*	23
Paid Staff Part-Time - Response	33
Support Staff	2
Volunteers (Active)	135
Fire Calls (2017)	1,115
Fire Response Time Suburban	14.8
Fire Response Time Rural	16.2
EMS Calls (2017)	3,517
EMS Response Time Suburban	13.1
EMS Response Time Rural	18.3

\*Includes Director



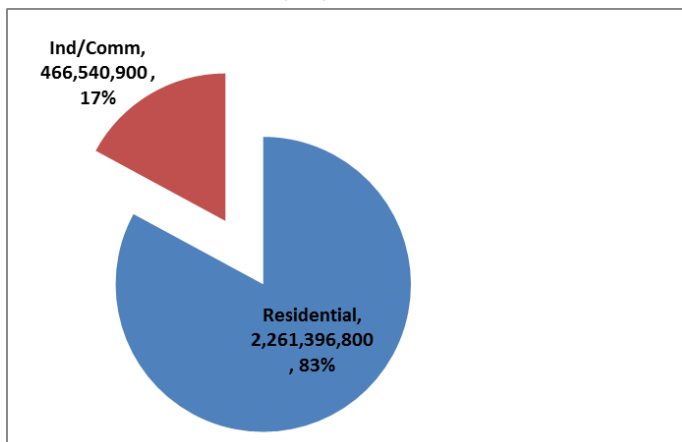
**Public Schools in the County**

School	Enrollment
<b>Elementary</b>	
L L Beazley*	606
D A Harrison*	552
North*	753
South *	455
W A Walton*	636
<b>Middle School</b>	
J E J Moore	979
<b>Jr High School</b>	
N B Clements	971
<b>High School</b>	
Prince George High	1,376

\*Includes PreK

**Land Book / Assessor Information**

Land Book Summary	Projected 2019	FY 2018
Residential / Agricultural	2,158,265,100	2,111,880,200
Multi-Family	103,131,700	101,555,400
Commercial / Industrial	466,540,900	464,682,200
<b>Total Land Book</b>	<b>2,727,937,700</b>	<b>2,678,117,800</b>
Assessment Frequency	Annual	

**Major Employers**

Major Employers	Employees
U. S. Department of Defense	1000+
County of Prince George	1000+
U. S. Department of Justice	500-999
Perdue Products	500-999
John Jones Services, LLC	500-999
Delhaize America Distribution	250-499
Riverside Regional Jail	250-499
Standard Motor Products	250-499
U. S. Army Non-Appropriated	250-499
U. S. Department of Army and	250-499

**Water & Wastewater Services**

Customers served 201	4,300
Gallons used daily - Water 2017	880,000 +

**Top 10 Water Customers**

Top 10 Water Customers	Gallons Used 2017
Riverside Regional Jail	54,318,098
Independence Place Apartments	10,548,962
Rolls Royce	10,170,830
Jefferson Pointe Apartments	8,584,431
Food Lion Distribution	8,408,970
Bailey's Ridge Apartments	8,005,281
Service Center Metals	6,898,500
Perdue Farms	6,140,600
Branchester Lakes Apartments	5,649,547
Country Aire MHP	5,273,910



# 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 2018-19 Budget Plan*** is the original proposed budget issued by the school superintendent. This was presented to the School Board on February 13, 2018. 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 27, 2018.
- ***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 8, 2018.
- 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 8, 2018.

- The ***School Board's Adopted Budget*** is the final approved budget for the School Division. The School Board adopted its budget on March 30, 2018.

*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 FY2018 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, 2017**

*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. For FY 18/19, the Board adopted the tax rates on April 10<sup>th</sup> and April 24<sup>th</sup> the budget on May 8<sup>th</sup>. The official appropriation of funds takes place prior to July 1 of each year.

### *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 2017 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 18/19 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 18/19. This budget was presented to the Board of Supervisors on February 27, and a public hearing on the County Administrator's proposed budget was held on April 24.

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 April 10. The Board set the tax levy for the coming year on April 10 and April 24. The Board adopted the operating budget on May 8. 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.

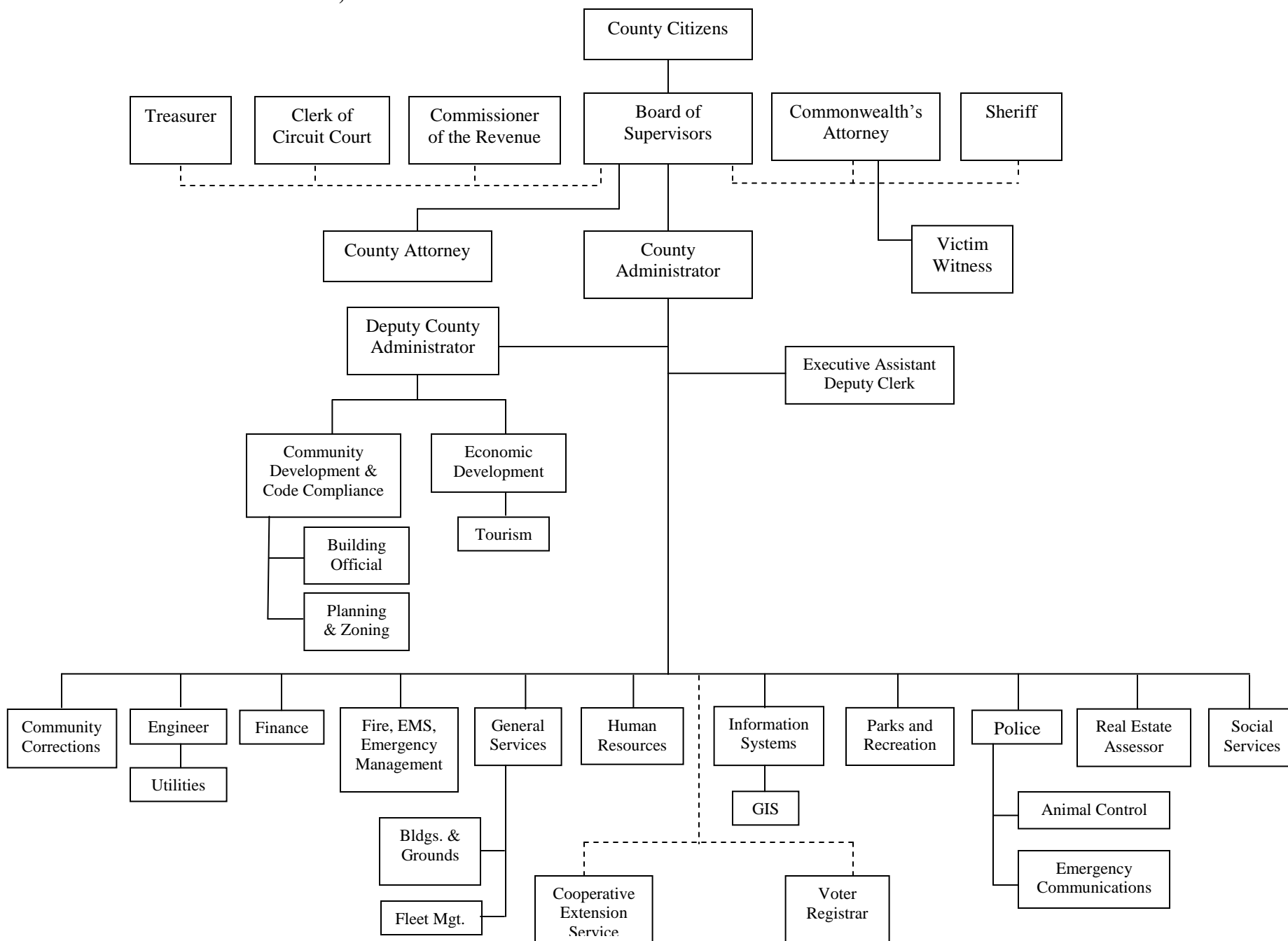
***BASIS OF BUDGETING AND ACCOUNTING***

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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*

## *FISCAL POLICY GUIDELINES - OBJECTIVES*

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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.

#### *FUND BALANCE POLICIES*

---

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).

#### *BUDGET DEVELOPMENT POLICIES*

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One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for funding special projects.



	<h2 style="text-align: center;">FISCAL YEAR 2018-2019 OPERATING &amp; CAPITAL BUDGET CALENDAR</h2>
	<p>August 2017 1                      Distribute CIP Memo and templates to Department Heads / Schools</p>
<p style="text-align: center;"><b>P</b>  <b>R</b>  <b>I</b></p>	<p>September 2017 7                      CIP Templates / Requests due from Department Heads / Schools To Finance Department and forwarded to CIP Committee Members 13                      CIP Committee Initial Meeting 20                      CIP Review Meeting #1 27                      CIP Review Meeting #2</p>
<p style="text-align: center;"><b>N</b>  <b>C</b></p>	<p>October 2017 4                      CIP Review Meeting #3 11                      CIP Review Meeting #4 12 – 24                      Financial Advisor prepares CIP Impact Analysis 25                      Final Review meeting with CIP Committee</p>
<p style="text-align: center;"><b>E</b>    <b>G</b>  <b>E</b>  <b>O</b>  <b>R</b>  <b>G</b>  <b>E</b></p>	<p>November 2017 13                      CIP Provided to Planning Commission (Work Session) 16                      CIP Presentation to Planning Commission for Approval</p> <p>December 2017 1                      Operating Budget memo and templates provided to Department Heads</p> <p>January 2018 17                      Department Requests Due to Finance 22-31                      County Administrator Reviews Department Requests &amp; Meets with Department Heads</p> <p>February 2018 6                      Board Pre-Budget Work Session 27                      County Administrator's Proposed Budget</p> <p>March 2018 7                      Budget Work Session 14                      Budget Work Session [CANCELLED] 20                      Budget Work Session</p> <p>April 2018 3                      Budget Work Session 10                      Tax Rate Public Hearing 18                      Budget Work Session 24                      Budget Public Hearing</p> <p>May 2018 8                      Budget Adoption</p>

# BUDGET SUMMARY

This section of the budget provides summary information about all funds included in the County's Total Budget. These funds were included in the budget adopted by the Board on May 8, 2018.

- General Fund

- Special Revenue Funds

  - Community Corrections

  - Adult Education

  - Tourism

  - Economic Development

  - Stormwater Fund

  - Water/Sewer Fund

- School Funds

  - Operating

  - Special Revenue

    - Federal Programs (Formerly Title I)

    - School Textbook

    - Cafeteria

- Capital Projects Fund

- Debt Service Fund

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 \$116,080,356, \$2,062,121 more than the FY17/18 adopted budget.

- There were no taxes increased in the adoption of the FY18/19 budget.

The **General Fund** budget is \$55,318,519, \$1,763,168, 3.3% greater than the FY17/18 adopted budget.

- Implementing Phase I of a salary study to improve Sworn Police Officer pay - \$293,141
- Provided pay increase to all other County employees - \$245,326

**\*Pay Raise for Non-Sworn Officers:**

\$1,000 for employees with salary < \$50,000

2% for employees with salary \$50,000 -- \$100,000

\$2,000 for employees with salary > \$100,000

- Converted part-time Office Associate to full-time in Community Development & Code Compliance
- Increased hours for part-time County Attorney and pay for 2 employees in the office of the Commonwealth Attorney
- Health Insurance – 12.7% Increase – all County/employer paid
- Vehicle, equipment and information technology project spending of nearly \$182,000
  - 2 Non-Pursuit Police Vehicles - \$47,200
  - Social Services Vehicle - \$20,840
  - Scott Park Fencing - \$21,715
  - IT Projects & Equipment - \$97,026
- New contribution to FOLAR - \$9,500

The adopted **School System** operating budget is \$61,341,178 with a local transfer in the amount of \$16,800,295 [\$16,652,234 for operations; \$148,061 for textbook fund], \$550,046 more than the FY17/18 budgeted transfer. \$254,000 of the transfer is a one-time transfer above the revenue sharing MOU calculation, and was made from fund balance / FY '17 school carryover. This additional \$254,000 transfer was requested and made to assist in lowering the health insurance premiums for school employees. The School System Federal Programs, Textbook, and School Nutrition budgets are \$2,354,968; \$619,243; and \$2,959,874 respectively. The School System's total budget of \$67,725,263 grew by \$852,216, 1.28% overall.

The **Utilities** budget is \$8,278,606, \$728,648 more than the FY17/18 adopted budget. This increase is attributable to planned capital project spending. The Board of Supervisors approved Utility Fee increases for FY2019 to realign utility revenues to cover annual operating and capital

expenses (5 percent increase in water fees; 7.5 percent increase in sewer fees). The Utility fund is not projected to use fund balance in FY '19.

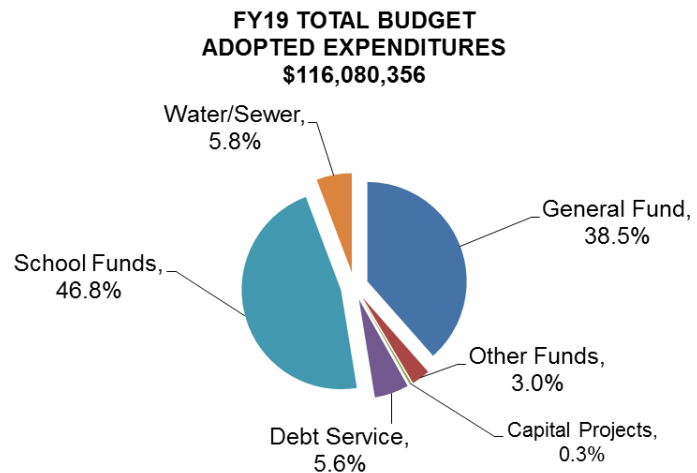
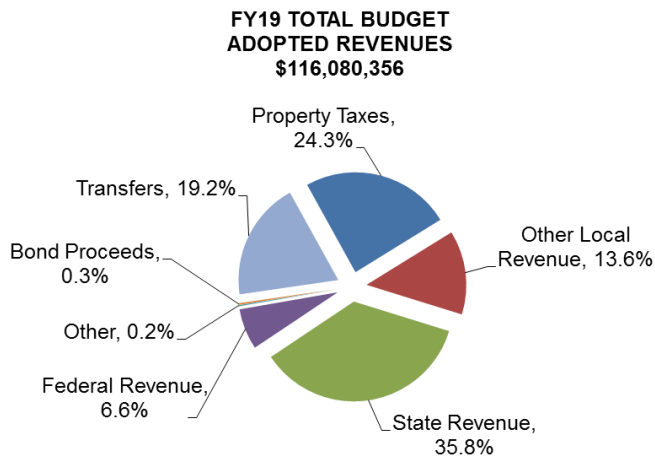
There is one small planned use of General Fund Balance in the adopted FY18/19 budget of \$254,000. The School Board made a request late in the budget process for an additional \$254,000 to provide assistance in lowering the portion of health insurance premiums paid by school employees. No recurring county revenue stream was identified to provide this additional funding. The Board of Supervisors agreed to allow the School Board to carry over a portion of its unexpended FY2017 funds for this purpose for FY '19 only (one-time). These unexpended funds annually revert to fund balance. The board is committed to eliminating dependence on Fund Balance for operations.

The capital projects appropriated as part of the adopted budget include a transfer of \$75,010 for Fire/EMS Apparatus to meet the board's commitment of \$0.02 of Real Estate Taxes for Fire/EMS apparatus purchases. Other capital project spending and purchases will be made through borrowing / debt service.

## BUDGET OVERVIEW

### ALL FUNDS:

The County's adopted Fiscal Year 2019 combined capital and operating budget totals \$116,080,356, net of transfers.



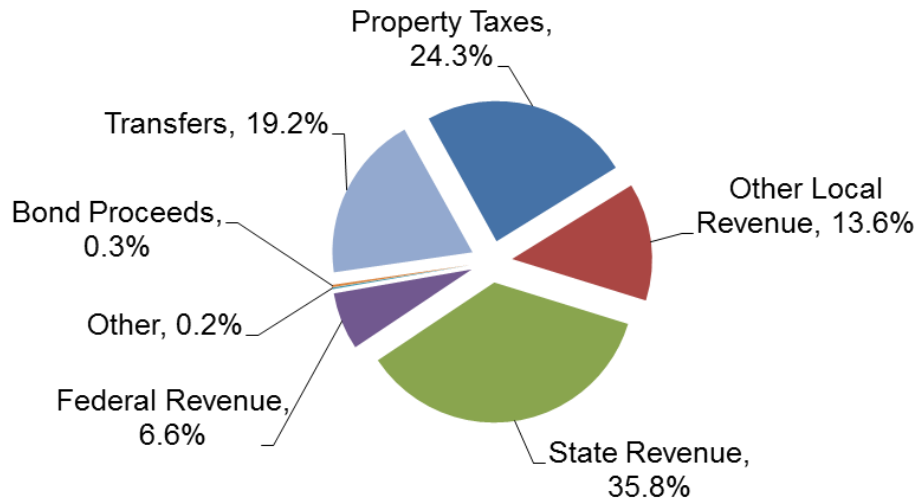
The Total Budget includes the General Fund, School Funds, Water/Sewer (Utility) Fund, Capital Fund as well as Special Revenue Funds and the Debt Service Fund.

# TOTAL COUNTY REVENUES

FY18/19 TOTAL BUDGET

ADOPTED REVENUES

**FY19 TOTAL BUDGET  
ADOPTED REVENUES  
\$116,080,356**

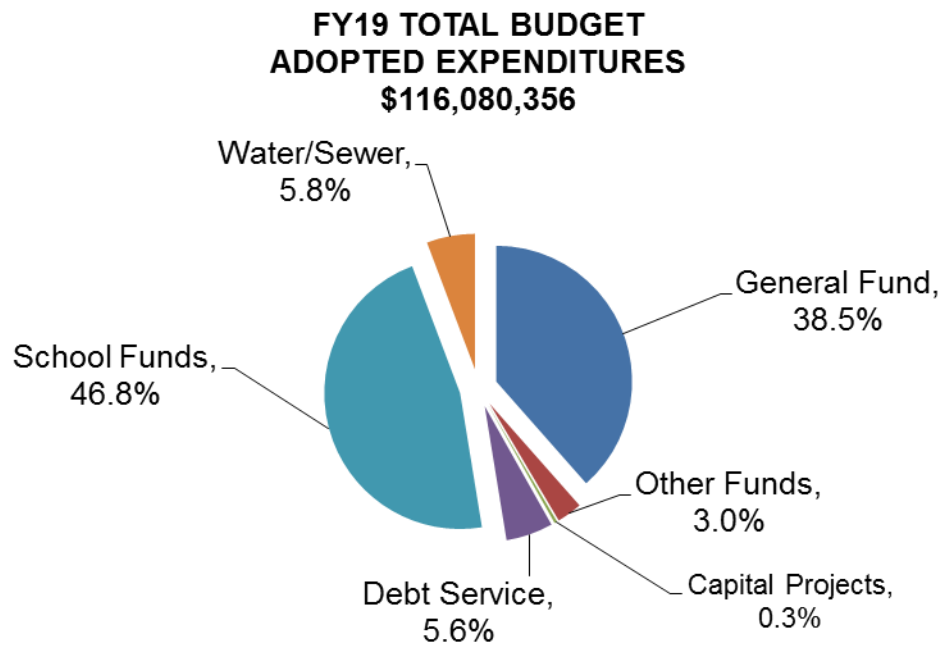


	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ADOPTED	FY19 ADOPTED
Property Taxes	\$ 29,334,139	\$ 32,466,861	\$ 34,360,764	\$ 34,156,000	\$ 34,866,000
Other Local Revenue	\$ 19,814,450	\$ 17,728,878	\$ 19,788,342	\$ 18,045,165	\$ 19,520,264
State Revenue	\$ 49,295,130	\$ 49,222,129	\$ 49,197,126	\$ 51,329,800	\$ 51,516,305
Federal Revenue	\$ 10,395,716	\$ 10,396,716	\$ 11,836,890	\$ 9,175,739	\$ 9,523,787
Other	\$ 20,258,218	\$ 27,128,987	\$ 22,957,608	\$ 27,200,989	\$ 27,902,426
Bond Proceeds	\$ 4,973,000	\$ 17,326,000	\$ 10,000,000	\$ 400,000	\$ 400,000
<i>Less Transfers</i>	\$ (19,638,873)	\$ (27,089,870)	\$ (22,745,447)	\$ (26,289,459)	(27,648,426)
Total, All Funds	\$ 114,431,780	\$ 127,179,701	\$ 125,395,284	\$ 114,018,234	\$ 116,080,356

# TOTAL COUNTY EXPENDITURES

FY18/19 TOTAL BUDGET

ADOPTED EXPENDITURES



	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ADOPTED	FY19 ADOPTED
General Fund	\$ 47,269,593	\$ 52,957,313	\$ 48,516,333	\$ 53,555,351	\$ 55,318,519
School Oper Fund	\$ 57,322,562	\$ 66,054,049	\$ 63,964,221	\$ 66,423,047	\$ 67,275,263
Capital Projects	\$ 4,175,574	\$ 21,471,511	\$ 5,166,527	\$ 475,932	\$ 475,010
Debt Service	\$ 6,704,704	\$ 7,508,850	\$ 7,983,887	\$ 8,051,178	\$ 8,049,557
Water/Sewer	\$ 4,896,441	\$ 5,061,020	\$ 5,359,791	\$ 7,549,958	\$ 8,278,606
Other Funds	\$ 6,680,990	\$ 4,807,333	\$ 4,041,855	\$ 4,252,228	\$ 4,331,827
<i>Less Transfers</i>	\$ (19,638,873)	\$ (27,079,869)	\$ (22,745,447)	\$ (26,289,459)	\$ (27,648,426)
<b>Total, All Funds</b>	<b>\$ 107,410,991</b>	<b>\$ 130,780,207</b>	<b>\$ 112,287,167</b>	<b>\$ 114,018,234</b>	<b>\$ 116,080,356</b>

# REVENUES AND EXPENDITURES BY FUND & CATEGORY

A matrix of the County's adopted FY2019 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	\$ 34,866,000	\$0	\$0	\$0	\$0	\$0	\$34,866,000
Local Collections & Taxes	8,936,720	2,453,409	1,631,135	-	-	6,499,000	19,520,264
State Funds	9,057,951	969,489	41,488,865	-	-	-	51,516,305
Federal Funds	1,853,848	314,971	7,354,968	-	-	-	9,523,787
Debt Proceeds	-	-	-	400,000	-	-	400,000
Transfers from General Fund	-	593,958	16,800,295	75,010	7,223,095	-	24,692,358
Transfers from Other Funds	350,000	-	-	-	826,462	1,779,606	2,956,068
Use of Fund Balance	254,000	-	-	-	-	-	254,000
<b>TOTAL REVENUES</b>	<b>\$ 55,318,519</b>	<b>\$ 4,331,827</b>	<b>\$ 67,275,263</b>	<b>\$475,010</b>	<b>\$ 8,049,557</b>	<b>\$8,278,606</b>	<b>\$ 143,728,782</b>
<b>TRANSFERS IN</b>	<b>\$ 350,000</b>	<b>\$ 593,958</b>	<b>\$ 16,800,295</b>	<b>\$ 75,010</b>	<b>\$ 8,049,557</b>	<b>\$1,779,606</b>	<b>\$ 27,648,426</b>
<b>TOTAL REVENUES NET OF TRANSFERS IN</b>	<b>\$ 54,968,519</b>	<b>\$ 3,737,869</b>	<b>\$ 50,474,968</b>	<b>\$400,000</b>	<b>\$ -</b>	<b>\$6,499,000</b>	<b>\$ 116,080,356</b>

Expenditure Type	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL
Wages & Benefits	\$19,801,530	\$1,853,391	NOT AVAILABLE AT TIME OF PUBLICATION			\$1,107,476	22,762,397
Purchased & Internal Services	3,394,570	451,857			5,500	2,286,254	6,138,181
Utilities & Communications	1,193,328	26,140				142,200	1,361,668
Insurance	215,904	1,518				6,300	223,722
Leases/Rentals	85,944	57,900				51,992	195,836
Travel & Training	306,862	51,005				8,700	366,567
Contributions to Other Entities	1,049,919	739,390				-	1,789,309
Materials/Supplies/Miscellaneous	1,566,392	72,202				873,100	2,511,694
Payment to Joint Operations	301,031	-				-	301,031
Capital Outlay	359,728	40,900		475,010		1,460,000	2,335,638
Public Assistance	2,035,349	15,000				-	2,050,349
Transfers & Debt Payments	24,850,732	975,090			8,044,057	2,170,390	36,040,269
Contingencies	157,230	47,434				172,194	376,858
<b>TOTAL EXPENDITURES</b>	<b>\$55,318,519</b>	<b>\$4,331,827</b>	<b>\$ 67,275,263</b>	<b>\$475,010</b>	<b>\$8,049,557</b>	<b>\$8,278,606</b>	<b>\$143,728,782</b>
<b>TRANSFERS OUT</b>	<b>\$ 24,692,358</b>	<b>\$ 975,090</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,630,978</b>	<b>\$ 27,648,426</b>
<b>TOTAL EXPENDITURES NET OF TRANSFERS OUT</b>	<b>\$ 30,626,161</b>	<b>\$ 3,356,737</b>	<b>\$ 66,925,263</b>	<b>\$475,010</b>	<b>\$ 8,049,557</b>	<b>\$6,647,628</b>	<b>\$ 116,080,356</b>
Total Column by Category excludes school activity							

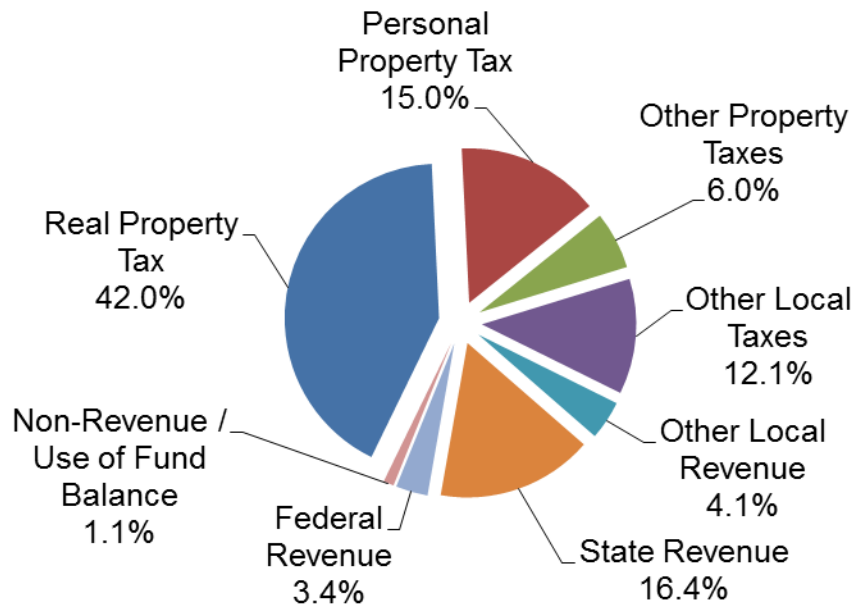


# GENERAL FUND REVENUES

FY18/19 ADOPTED

GENERAL FUND REVENUES

## FY 2019 General Fund Budget Revenues \$55,318,519



	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ADOPTED	FY19 ADOPTED
Real Property Tax	20,509,106	21,361,197	22,724,729	22,754,000	23,240,000
Personal Property Tax	7,390,527	7,907,367	8,394,472	8,226,000	8,300,000
Other Property Taxes	2,866,514	3,198,297	3,241,563	3,176,000	3,326,000
Other Local Taxes	5,740,463	6,212,747	6,396,923	6,374,930	6,677,812
Other Local Revenue	2,257,874	2,223,204	2,863,893	2,156,800	2,258,908
State Revenue	9,397,702	9,323,267	9,090,093	9,196,323	9,057,951
Federal Revenue	1,609,338	1,563,225	1,414,157	1,321,298	1,853,848
Non-Revenue / Use of Fund Balance	41,914	59,434	74,120	350,000	604,000
<b>Total, General Fund</b>	<b>\$49,813,438</b>	<b>\$51,848,739</b>	<b>\$ 54,199,951</b>	<b>\$53,555,351</b>	<b>\$55,318,519</b>

# GENERAL FUND REVENUES

ACCOUNT	TITLE	FY 2014-15 RECEIPTS	FY 2015-16 RECEIPTS	FY16-17 RECEIPTS	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	20,167,652	20,966,954	22,041,461	22,254,000	22,640,000
0100-10-501-8100-00000-000-000-000-311102-	DEL TAXES:RE PRIOR YEARS	341,454	394,243	683,269	500,000	600,000
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	-	-	-	-	-
<b>REAL PROPERTY TAXES</b>		<b>20,509,106</b>	<b>21,361,197</b>	<b>22,724,729</b>	<b>22,754,000</b>	<b>23,240,000</b>
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,170,946	1,499,797	1,614,010	1,450,000	1,600,000
0100-10-501-8101-00000-000-000-000-311202-	DEL TAXES-PUBL.SER.RE	-	6	1,242	-	-
<b>PUBLIC SERVICE CORPORATION TAXES</b>		<b>1,170,946</b>	<b>1,499,803</b>	<b>1,615,253</b>	<b>1,450,000</b>	<b>1,600,000</b>
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	7,254,040	7,526,598	7,836,819	7,650,000	7,680,000
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	66,031	303,532	481,613	500,000	500,000
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	64,334	71,705	66,002	70,000	114,000
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	6,122	5,533	10,038	6,000	6,000
<b>PERSONAL PROPERTY TAXES</b>		<b>7,390,527</b>	<b>7,907,367</b>	<b>8,394,472</b>	<b>8,226,000</b>	<b>8,300,000</b>
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,169,591	1,065,837	1,120,542	1,100,000	1,100,000
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	1,282	(7,338)	5,100	1,000	1,000
<b>MACHINERY &amp; TOOLS TAXES</b>		<b>1,170,874</b>	<b>1,058,499</b>	<b>1,125,641</b>	<b>1,101,000</b>	<b>1,101,000</b>
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	295,295	283,262	250,992	300,000	300,000
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	168,235	270,095	186,482	250,000	250,000
	PENALTIES: LATE FILING	-	-	-	-	-
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	61,164	86,639	63,196	75,000	75,000
<b>PENALTIES &amp; INTEREST</b>		<b>524,694</b>	<b>639,995</b>	<b>500,669</b>	<b>625,000</b>	<b>625,000</b>
<b>TOTAL: GENERAL PROPERTY TAXES</b>		<b>30,766,148</b>	<b>32,466,861</b>	<b>34,360,764</b>	<b>34,156,000</b>	<b>34,866,000</b>
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	1,975,100	2,310,390	2,399,805	2,351,930	2,477,812
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	697,129	765,479	752,779	800,000	800,000
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	100,667	67,433	95,310	75,000	90,000
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	121,226	149,434	159,885	150,000	185,000
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	484,034	463,244	448,683	500,000	496,500
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	82,506	104,153	92,721	100,000	100,000
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	281,915	260,842	342,957	300,000	390,000
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	76,451	73,787	73,337	75,000	75,000
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	6,907	5,839	5,409	6,000	5,500
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	246,452	153,935	156,847	200,000	160,000
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	26,902	31,667	23,048	26,000	26,000
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	95,366	122,536	137,786	120,000	140,000
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	333	13,593	12,442	1,000	12,000
0100-10-502-8108-00000-000-000-000-312501-	MOTOR VEHICLE LICENSES	938,297	978,819	1,030,584	950,000	1,000,000
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	112,021	99,805	90,634	100,000	100,000
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRD TN & WILLS	321,579	395,807	295,864	350,000	350,000
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	173,578	215,984	278,831	270,000	270,000
<b>TOTAL OTHER LOCAL TAXES</b>		<b>5,740,463</b>	<b>6,212,747</b>	<b>6,396,923</b>	<b>6,374,930</b>	<b>6,677,812</b>
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	9,801	9,506	9,970	10,000	10,000
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	595	1,574	1,251	1,000	1,200
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	639	767	903	600	850
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	121,722	105,609	169,833	130,000	175,000
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	40	-	-	100	-
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	52,097	49,672	59,614	60,000	60,000
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	27,539	27,690	29,047	30,000	35,000
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	1,070	625	1,270	700	1,000
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	230	511	240	500	500
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	40,657	52,940	55,803	45,000	60,000
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	542	756	1,982	800	800
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	1,677	804	1,784	2,000	2,000
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	9,332	10,847	9,067	10,000	10,000
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	4,490	2,623	5,410	3,000	5,000
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	20,450	18,250	11,105	18,250	5,000
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	7,368	6,859	13,758	15,000	7,000
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	4,226	1,670	8,229	10,000	4,000
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEES	4,355	3,740	4,665	5,000	5,000
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEES	6,775	3,275	3,150	4,000	4,000
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	700	-	-	500	500
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	-	-	528	700	700
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	4,934	5,213	8,113	5,000	10,000
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	1,290	1,857	974	1,800	1,300
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	6,947	5,976	5,709	6,000	6,000
<b>PERMITS, PRIVILEGE FEES &amp; LICENSES</b>		<b>327,476</b>	<b>311,812</b>	<b>403,457</b>	<b>361,450</b>	<b>406,350</b>

# GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY 2014-15 RECEIPTS	FY 2015-16 RECEIPTS	FY16-17 RECEIPTS	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	INCREASE (DECREASE)
0100-10-504-8110-00000-000-000-000-314101-	FINES AND FORFEITURES	334,735	285,028	379,744	300,000	325,000	25,000
0100-10-504-8110-00000-000-000-000-314102-	PARKING FINE	290	2,970	1,575	600	1,500	900
0100-10-504-8110-00000-000-000-000-314103-	FALSE ALARM FEES	3,886	200	6,600	2,000	5,000	3,000
0100-10-504-8113-00000-000-000-000-314105-	SCHOOL BUS CAMERAS	12,272	5,811	5,228	-	-	-
<b>FINES &amp; FORFEITURES</b>		<b>351,183</b>	<b>294,009</b>	<b>393,147</b>	<b>302,600</b>	<b>331,500</b>	<b>28,900</b>
0100-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	40,956	148,822	52,356	100,000	100,000	-
0100-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	153,171	138,752	130,531	140,000	130,000	(10,000)
0100-10-505-8114-00000-000-000-000-315203-	SALE OF LAND & BUILDINGS	-	1,500	374,500	-	-	-
0100-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLES	2,869	-	-	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315204-	SALE-SALVAGE, SURPLUS	7,990	17,843	49,277	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315205-	SALE-COPIES	442	1,041	848	1,000	800	(200)
0100-10-506-8113-00000-000-000-000-316501-	SALE:MAPS, SURVEYS	-	-	-	100	-	(100)
0100-10-506-8113-00000-000-000-000-316502-	SALE:PUBLICATIONS	110	200	100	200	200	-
0100-10-505-8112-00000-000-000-000-315206-	LIBRARY RENT	-	19,800	19,800	19,800	19,800	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>205,539</b>	<b>327,957</b>	<b>627,412</b>	<b>281,100</b>	<b>270,800</b>	<b>(10,300)</b>
0100-10-506-8113-00000-000-000-000-316102-	EXCESS FEES OF CLERK	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316103-	SHERIFF'S FEES	1,526	3,053	1,526	2,000	2,000	-
0100-10-506-8113-00000-000-000-000-316104-	LAW LIBRARY FEES #219	9,192	10,234	9,784	-	-	-
0100-10-506-8113-00000-000-000-000-316105-	DNA FEE #233	1,012	781	992	500	700	200
0100-10-506-8113-00000-000-000-000-316107-	SHERIFF-COURT SECURITY FE	80,144	71,178	75,614	85,000	80,000	(5,000)
0100-10-506-8113-00000-000-000-000-316108-	COURTHOUSE MAINT.FEE #229	18,309	17,631	18,332	18,000	18,000	-
0100-10-506-8113-00000-000-000-000-316305-	ACCIDENT REPORT FEES	3,374	3,334	3,008	3,500	3,200	(300)
0100-10-506-8113-00000-000-000-000-316201-	COMM ATTNY FEES	4,058	5,963	4,346	4,000	4,500	500
0100-10-506-8113-00000-000-000-000-316202-	RESTITUTION	2,817	5,476	2,958	-	-	-
0100-10-506-8113-00000-000-000-000-316601-	BOARDING OF ANIMALS	7,780	7,459	6,360	8,000	7,000	(1,000)
0100-10-506-8113-00000-000-000-000-316303-	FINGERPRINTING FEES	2,260	4,645	2,925	2,000	3,000	1,000
0100-10-506-8113-00000-000-000-000-316801-	TRANSFER STATION FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316211-	RECREATION FEES	13,512	2,882	7,055	20,000	10,000	(10,000)
0100-10-506-8113-00000-000-000-000-316212-	REGISTRATION FEES & SVS	109,112	105,265	110,549	100,000	105,000	5,000
0100-10-506-8113-00000-000-000-000-316214-	GYM MEMBERSHIPS	-	-	-	10,000	10,000	-
0100-10-506-8113-00000-000-000-000-316213-	SPECIAL ACTIVITIES REGIS	8,370	11,916	11,804	2,600	2,600	-
0100-10-506-8113-00000-000-000-000-316402-	EMS TRANSPORT FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316403-	EMS SUBSCRIPTION FEES	9,037	9,136	9,263	10,000	10,000	-
0100-10-506-8113-00000-000-000-000-316405-	CHG FOR SERVICE:REPAIR	119,175	130,123	115,353	130,000	130,000	-
0100-10-506-8113-00000-000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	573,649	568,895	693,487	600,000	650,000	50,000
0100-10-506-8113-00000-000-000-000-316407-	DMV BLOCKS	7,244	9,414	14,997	9,000	14,000	5,000
0100-10-506-8113-00000-000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	725	-	925	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-316306-	GENERAL DUI COLLECTIONS	2,100	1,645	1,050	2,000	2,000	-
0100-10-506-8113-00000-000-000-000-314104-	RETURNED CHECK FEES	3,111	2,545	2,585	2,500	2,500	-
<b>CHARGES FOR SERVICES</b>		<b>976,507</b>	<b>971,574</b>	<b>1,092,913</b>	<b>1,010,100</b>	<b>1,055,500</b>	<b>45,400</b>
0100-10-507-8115-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	121,614	58,239	67,025	-	-	-
0100-10-508-8114-00000-000-000-000-318902-	FARMERS MARKET	1,105	1,886	5,888	3,500	3,500	-
0100-10-508-8114-00000-000-000-000-318904-	REFUNDS - GENERAL FUND	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-318905-	GENERAL FUND MOBIL APP ACCT	-	-	255	-	-	-
0100-10-508-8115-00000-000-000-000-318920-	DONATIONS - BRICK PAVER ANIMAL	-	-	500	-	-	-
0100-10-508-8115-00000-000-000-000-318921-	DONATIONS - MADDIE'S FUND	-	-	2,500	-	-	-
0100-10-508-8115-00000-000-000-000-318922-	DONATIONS - POLICE GENERAL	-	-	525	-	-	-
0100-10-508-8115-00000-000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318924-	DONATIONS - ASPCA	-	-	2,000	-	-	-
0100-10-508-8115-00000-000-000-000-318925-	DONATIONS - HARRISON FOUNDATION	-	-	8,500	-	-	-
0100-10-508-8115-00000-000-000-000-318930-	DONATIONS - FIRE GENERAL	-	-	4,438	-	-	-
0100-10-508-8115-00000-000-000-000-318931-	DONATIONS - HOMETOWN HEROES	-	-	7,131	-	-	-
0100-10-508-8115-00000-000-000-000-318932-	DONATIONS - GUNS N HOSES	-	-	1,589	-	-	-
0100-10-508-8115-00000-000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	-	-	240	-	-	-
0100-10-508-8115-00000-000-000-000-318934-	DONATIONS - FIRE/EMS FOUNDATION	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318940-	DONATIONS - FARMER'S MARKET	-	-	400	-	-	-
0100-10-507-8115-00000-000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318952-	ANIMAL SHELTER DONATIONS	13,417	14,478	12,816	-	-	-
0100-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	64,399	36,654	58,027	-	-	-
0100-10-508-8114-00000-000-000-000-318954-	GRASS CUTTING FEES	(2,140)	165	2,685	10,000	10,000	-
<b>MISCELLANEOUS</b>		<b>198,396</b>	<b>111,421</b>	<b>174,518</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
0100-10-508-8113-00000-000-000-000-319201-	FISCAL AGENT-ROWANTY	21,571	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-319202-	FISCAL AGENT-DI9-ADULT ED	10,682	8,851	-	-	-	-
0100-10-508-8113-00000-000-000-000-319203-	ACCOUNTING SERVICES	6,521	6,521	6,622	7,500	6,622	(878)
0100-10-508-8113-00000-000-000-000-319204-	ACCOUNT SERV. UTILITIES	15,000	15,000	15,000	15,000	15,000	-
0100-10-508-8114-00000-000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	66,179	69,183	78,196	70,000	72,513	2,513
0100-10-508-8114-00000-000-000-000-319199-	REFUND: PUBLIC ASST. CLI	1,488	2,783	1,000	-	-	-
0100-10-506-8113-00000-000-000-000-316110-	RECORD COST-CLERK OF CT	28,379	34,342	30,928	30,000	30,000	-
0100-10-506-8113-00000-000-000-000-316404-	FIRE REPORT REQUESTS	20	40	65	50	50	-
0100-10-508-8114-00000-000-000-000-318955-	INOPERABLE VEHICLES	-	-	2,712	1,000	1,000	-
0100-10-508-8114-00000-000-000-000-319211-	RECOV COST:POLICE SECURIT	19,238	20,982	15,585	29,000	20,000	(9,000)
0100-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	2,000	2,000	-
0100-10-508-8114-00000-000-000-000-319208-	CSA/SSI RECOVERIES	16,195	35,227	8,839	20,000	20,000	-
0100-10-508-8114-00000-000-000-000-319207-	CARSON VFD RECOVERED COST	13,500	13,500	13,500	13,500	14,073	573
<b>RECOVERED COSTS</b>		<b>198,773</b>	<b>206,431</b>	<b>172,447</b>	<b>188,050</b>	<b>181,258</b>	<b>(6,792)</b>
<b>TOTAL: ALL LOCAL REVENUE SOURCES</b>		<b>38,764,485</b>	<b>40,902,813</b>	<b>43,621,581</b>	<b>42,687,730</b>	<b>43,802,720</b>	<b>1,114,990</b>

# GENERAL FUND REVENUES (cont.)

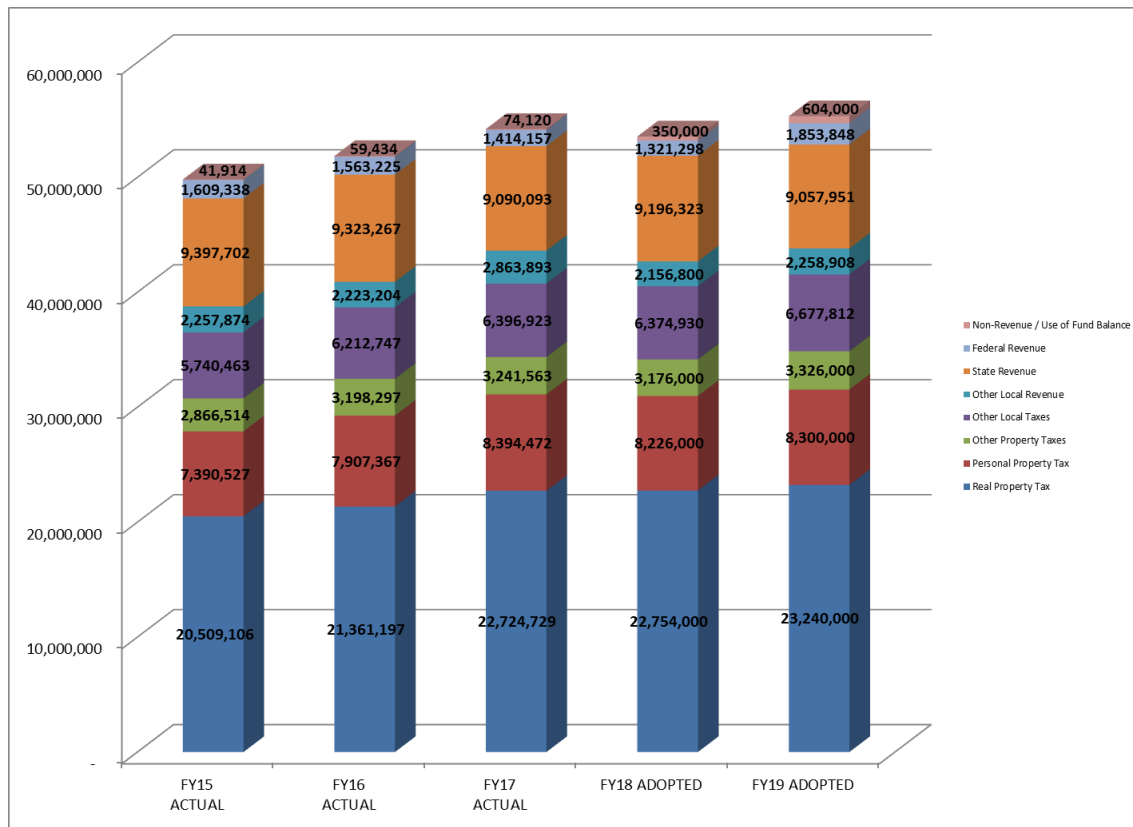
ACCOUNT	TITLE	FY 2014-15 RECEIPTS	FY 2015-16 RECEIPTS	FY16-17 RECEIPTS	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	INCREASE (DECREASE)
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	34,240	44,103	25,078	50,000	25,000	(25,000)
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	93,393	115,520	73,152	95,000	88,989	(6,011)
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	49,438	50,892	45,864	55,000	45,000	(10,000)
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	39,289	38,608	33,095	40,000	27,000	(13,000)
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	1,385,306	1,233,199	1,202,881	1,300,000	1,200,000	(100,000)
<b>STATE NON-CATEGORICAL AID</b>		<b>5,224,330</b>	<b>5,104,986</b>	<b>5,002,732</b>	<b>5,162,664</b>	<b>5,008,653</b>	<b>(154,011)</b>
					9.64%		
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 ATTNV	377,879	374,387	375,755	379,865	387,463	7,598
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	528,183	537,156	537,679	545,739	567,181	21,442
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	106,365	108,346	108,419	109,294	117,617	8,323
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	113,495	115,639	111,756	108,358	110,717	2,359
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	41,033	54,599	41,896	45,000	45,000	-
0100-20-601-8201-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	161,764	126,500	129,740	160,000	132,911	(27,089)
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	875,760	875,760	903,956	903,956	937,402	33,446
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	286,940	292,881	293,897	287,103	292,856	5,753
<b>STATE SHARED EXPENSES</b>		<b>2,491,419</b>	<b>2,485,268</b>	<b>2,503,098</b>	<b>2,539,315</b>	<b>2,591,147</b>	<b>51,832</b>
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	505,336	530,002	520,285	578,000	580,734	2,734
<b>STATE PUBLIC ASSISTANCE</b>		<b>505,336</b>	<b>530,002</b>	<b>520,285</b>	<b>578,000</b>	<b>580,734</b>	<b>2,734</b>
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	9,327	9,430	9,056	-	-	-
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GRAN	-	-	38,795	-	-	-
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	113,182	113,227	115,932	-	-	-
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	32,426	-	-	-	-	-
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	729,331	798,324	702,236	818,132	791,784	(26,348)
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	7,855	7,855	10,514	7,855	7,855	-
0100-20-601-8205-00000-000-000-000-326020-	GT:PESTICIDE RECYCLING	-	1,235	1,875	-	-	-
0100-20-601-8203-00000-000-000-000-326025-	VPI TELE. REIMBURSEMENT	344	2,299	2,252	-	-	-
0100-20-601-8201-00000-000-000-000-326012-	GENERAL RSAF GRANT	95,163	96,775	29,956	-	-	-
0100-20-601-8201-00000-000-000-000-324104-	GENERAL SCL RES OFFICER GRANT	33,088	37,850	75,461	-	-	-
0100-20-601-8203-00000-000-000-000-324101-	DMV GRANTS	-	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	-	-	2,100	-	-	-
0100-20-601-8203-00000-000-000-000-326013-	MISC STATE GRANTS	48,569	2,082	-	-	-	-
0100-20-601-8203-00000-000-000-000-326035-	VJCCCA	52,775	52,775	52,775	65,354	52,775	(12,579)
0100-20-601-8203-00000-000-000-000-326036-	ANIMAL STERILIZATION/DMV	444	396	306	-	-	-
0100-20-601-8203-00000-000-000-000-326047-	VICTIM WITNESS PROTECTION	54,112	62,179	22,719	25,003	25,003	-
0100-20-600-8200-00000-000-000-000-324088-	VDEM FEMA REIMBURSEMENTS	-	18,583	-	-	-	-
<b>STATE CATEGORICAL AID</b>		<b>1,176,615</b>	<b>1,203,011</b>	<b>1,063,977</b>	<b>916,344</b>	<b>877,417</b>	<b>(38,927)</b>
<b>TOTAL: ALL STATE REVENUE SOURCES</b>		<b>9,397,702</b>	<b>9,323,267</b>	<b>9,090,093</b>	<b>9,196,323</b>	<b>9,057,951</b>	<b>(138,372)</b>
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	62,969	32,837	36,968	25,000	35,000	10,000
0100-30-601-8305-00000-000-000-000-332061-	EMERGENCY SERVICE GRANTS	56,197	25,231	25,231	25,231	25,231	-
0100-30-601-8305-00000-000-000-000-326048-	FEDERAL VICTIM WITNESS PROTECTIO	-	-	67,736	75,007	75,007	-
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	17,109	22,880	45,993	-	-	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	399,154	256,706	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	-	1,412	1,623	-	-	-
0100-30-601-8305-00000-000-000-000-330178-	HOMELAND SECURITY GRANTS	19,725	-	69,395	-	-	-
0100-30-601-8305-00000-000-000-000-330182-	MISCELLANEOUS FEDERAL GRANTS	-	8,434	-	-	-	-
0100-30-601-8305-00000-000-000-000-330183-	BODY ARMOR GRANT	-	-	4,540	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	-	-	-	-	214,276	214,276
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	-	-	-	-	247,743	247,743
0100-30-600-8300-00000-000-000-000-333900-	FEMA REIMBURSEMENT	-	55,507	1,856	-	-	-
0100-30-600-8200-00000-000-000-000-333900-	GEN FD FEMA FED REIMBURSEMENT	-	2,192	-	-	-	-
0100-30-601-8302-00000-000-000-000-333504-	WELFARE ADMINISTRATION	1,054,184	1,158,026	1,160,815	1,196,060	1,256,591	60,531
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-
<b>TOTAL: ALL FEDERAL REVENUE SOURCES</b>		<b>1,609,338</b>	<b>1,563,225</b>	<b>1,414,157</b>	<b>1,321,298</b>	<b>1,853,848</b>	<b>532,550</b>
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	30,365	49,118	65,048	-	-	-
0100-90-901-8207-00000-000-000-000-399104-	TRANSFER FROM UTILITIES	-	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399109-	TRANSFER FROM SCHOOL OPERATING	-	-	-	350,000	350,000	-
0100-90-901-8207-00000-000-000-000-399199-	TRANSFER	11,549	10,317	9,072	-	-	-
0100-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	254,000	254,000
<b>TOTAL: ALL NON-REVENUE SOURCES</b>		<b>41,914</b>	<b>59,434</b>	<b>74,120</b>	<b>350,000</b>	<b>604,000</b>	<b>254,000</b>
<b>TOTAL GENERAL FUND</b>		<b>49,813,438</b>	<b>51,848,739</b>	<b>54,199,951</b>	<b>53,555,351</b>	<b>55,318,519</b>	<b>1,763,168</b>

# REVENUE OVERVIEW

Overall, General Fund Revenues are projected to increase \$1.76 million (3.29%) over FY17/18 Adopted budget levels. General Property taxes continue to represent the largest source of General Fund Revenues (63.0%) and are expected to increase \$710,000 in FY18/19. Other Local taxes are expected to increase by \$302,882 chiefly due to increases in projected Sales & Use Tax, Service Licenses (Business, Personal and Repair Service Occupations), and Motor Vehicle Licenses. 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 will see a significant increase in federal revenues due to the anticipated receipt of over \$462,000 in SAFER grant funds. These grant funds are being used for Fire/EMS personnel and related training and materials.

The chart below presents trend data for the County's major General Fund Revenue sources for the period of FY14/15 – FY18/19.

**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 18/19, General Property Taxes are projected to total \$34.87 million, an increase of \$710,000, or 2.1%, over the FY 17/18 Adopted Budget, and comprise 63.0% of General Fund revenues.

<b>10-Year Real Estate Tax Rate History</b>		
2010	\$	0.80
2011	\$	0.80
2012	\$	0.80
2013	\$	0.80
2014	\$	0.82
2015	\$	0.82
2016	\$	0.82
2017	\$	0.86
2018	\$	0.86
2019	\$	0.86

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$23.24 million, or 42.0% of General Fund revenues in FY18/19. This represents a \$486,000, or 2.1%, increase over FY 17/18 and is calculated based on a level real estate tax rate of \$0.86 per \$100 of assessed value. The 2.1% growth in real property tax revenue reflects several factors, including changes in assessed values, new construction and parcels, and changes in land use rates.

The FY 18/19 Adopted Budget takes into account an increase in the 2018 total taxable assessed values. Each penny on the real estate tax rate yields \$250,000 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 18/19, the Public Service tax is projected to total \$1,600,000 with a projected increase of \$150,000 over FY17/18.

**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 \$30,000, or 0.25%, over the FY 17/18 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. Projected growth is partially offset by potential loss in Business Personal Property due to the closure of Ace Hardware.

**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 \$120,000, representing an increase of \$44,000 over the FY 17/18 budget due to anticipated growth at Pine Ridge Mobile Home Park.

**Machinery and Tools** taxes are levied on equipment needed in the manufacturing process. Machinery and Tools tax revenues are projected to remain at FY 17/18 budget levels. 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 the same levels as in FY 17/18, \$625,000. Prince George County recently partnered 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 on July 1, 2018 was \$2.68 billion, net of land use deferral. Stabilization and limited growth has been the trend for the past few years.



**FY2019 REASSESSMENT and LANDBOOK SUMMARY**

	<b>Projection 2019</b>		<b>FY 2018</b>		<b>FY 2017</b>
<b>Residential/Agricultural</b>	\$ 2,158,265,100		\$ 2,111,880,200		\$ 2,095,033,100
<b>Multi-Family</b>	103,131,700		101,555,400		101,290,800
<b>Commercial/Industrial</b>	<u>466,540,900</u>		<u>464,682,200</u>		<u>453,600,600</u>
<b>Total Land Book</b>	<b>\$ 2,727,937,700</b>	<b>1.9%</b>	<b>\$ 2,678,117,800</b>	<b>1.1%</b>	<b>\$ 2,649,924,500</b>
<b>LESS: NC, NP, D*</b>	\$ 16,753,100		\$ 15,680,200		
<b>Net Assessment</b>	\$ 2,711,184,600		\$ 2,662,437,600		
<b>Assessment Change</b>	\$ 33,066,800	1.2%	\$ 12,513,100	0.5%	
<b>Rate</b>	\$ 0.86		\$ 0.86		\$ 0.86
<b>Equalization Rate</b>	\$ 0.85				
<b>Tax Levies (Projected)</b>	\$ 23,460,264.22		\$ 23,031,813.08		\$ 22,789,350.70
<b>Tax Change</b>	\$ 428,451	1.9%	\$ 242,462	1.1%	
*New Construction, New Parcels, Discovery					

The real estate market, and thus the taxable base, continues to recover in the County. The natural changes in the market show stabilization, and the growth in the taxable base is primarily tied to 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. As shown below, the taxable base has stabilized with positive signs of a modest recovery over the next few years.

**FY 2019 REASSESSMENT PROJECTION BY PROPERTY CLASS**

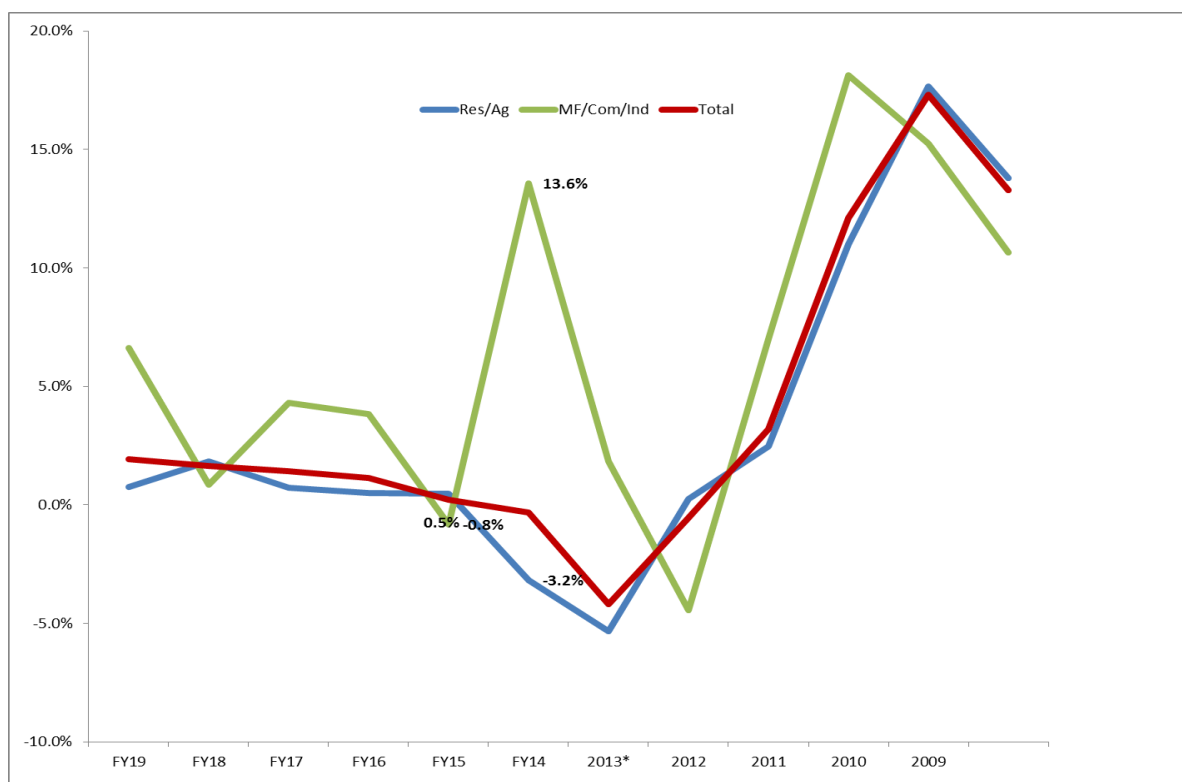
<b>Class</b>	<b>Δ</b>	<b>FY19 (Proj.)</b>	<b>FY18</b>	<b>FY17</b>	<b>FY16</b>
Residential	2.2%	\$ 1,966,411,400	\$ 1,924,201,900	\$ 1,911,780,400	\$ 1,893,172,000
Multi-Family	1.6%	103,131,700	101,555,400	101,290,800	77,777,900
Comm/Ind	0.4%	466,540,900	464,682,200	453,600,600	442,634,100
Ag.: 20-99 acres	2.4%	107,715,000	105,218,000	105,398,300	104,143,900
Ag.: 100+ acres	2.0%	<u>84,138,700</u>	<u>82,460,300</u>	<u>77,854,400</u>	<u>82,063,000</u>
<b>Total</b>	<b>1.9%</b>	<b>\$ 2,727,937,700</b>	<b>\$ 2,678,117,800</b>	<b>\$ 2,649,924,500</b>	<b>\$ 2,599,790,900</b>



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.

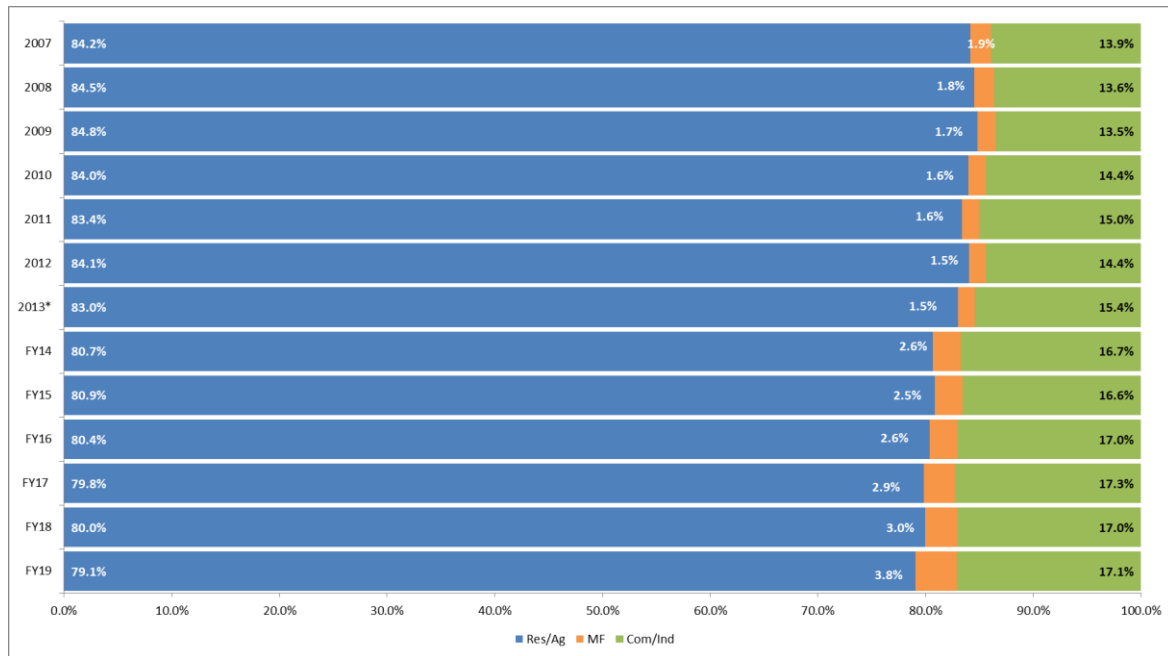
Total taxable value, less land use deferral, experienced tremendous growth in the mid 2000’s, increasing 46% over four years. Between 2010 and 2013, the economic downturn forced a 5% loss in the overall taxable value. The County fared much better than the region and the state during this period, and 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. The chart below illustrates this pattern. 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.

### **Changes in Taxable Value by Property Segment**



The tax base is primarily residential. The FY18 Land Book is projected to be 78.9% Residential, 3.8% Multi-Family, and 17.4% Commercial/Industrial. There has been a concerted effort to increase the Commercial/Industrial tax base within the county. Since the mid 2000's, the County has made progress in this area as evidenced in the chart below:

### Taxable Base by Sector



While the Industrial/Commercial taxable sector has continued to increase or remain stable at 17.1% of the overall taxable base for the projected FY2019 Land Book, Prince George County's mix of Commercial/Industrial taxable parcels continues to lag behind most localities in the region.

### **Real Estate Tax Base by Use**

	Commercial/ Industrial	Residential
Prince George	17.1%	82.9%
Colonial Heights	36.2%	63.8%
Hopewell	26.6%	73.4%
Petersburg	29.9%	70.1%
Dinwiddie	15.7%	84.3%
Chesterfield	23.7%	76.3%
Henrico	24.4%	75.6%
Source: Local Assessor's Offices, Jan. 2018		

*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 \$6.7 million in revenues for FY 18/19, an increase of \$302,882, or 4.75% increase over the FY 17/18 budget. The increase in other local taxes for FY18/19 is primarily attributed to increases in State Sales Tax, Service Licenses (for Business, Personal and Repair Service Occupations) and Motor Vehicle Licenses.

*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 FY18/19 budget are projected to bring in \$2.26 million, an increase of \$102,108 compared to FY17/18 projections. This increase is primarily attributable to increases in permits, fines and forfeitures and EMS transport fees.

# 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 \$5.09 million, a \$154,011 decrease from the FY17/18 budget. Non-categorical State aid represents 9% 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 \$51,832, or 2.04%, over the FY17/18 budget. This increase is attributable to an increase in HB599 Police related revenues and increases created from the 2% pay increase provided by the state in FY2018 (full year impact). State shared expenses represent 4.68% 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 \$877,417, a \$38,372 decrease from the FY17/18 budget.

# 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 \$35,000 for FY18/19, \$10,000 more than in FY17/18.

## *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. New for FY2019 is SAFER grant revenue that is being used for Fire/EMS staffing and related training, equipment and materials. Overall, federal categorical aid is projected to total \$1.819 million, an increase of \$522,550 from Adopted FY17/18. The increase is primarily related to new SAFER grant revenues of \$462,019.

# GENERAL FUND, FUND BALANCE

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

The Fund Balance as of June 30, 2017 was \$24,972,020, which was 25.88 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.

Fund Balance was not used a revenue source or to balance the FY18/19 budget; however \$254,000 was appropriated to Schools of their FY17 carryover to assist in reducing employee health insurance premiums.

Use of fund balance during FY17/18 included:

- Re-appropriation of Stormwater Fund bond proceeds - \$1.67 Million;
- Grant fund re-appropriations \$342,024;
- Purchase order re-appropriations - \$64,000;
- School re-appropriations of \$1.6 Million
- Appropriation of \$299,404 for a one-time employee bonus; and
- Appropriation of \$1.96 Million for construction of a new fire station in lieu of additional borrowing

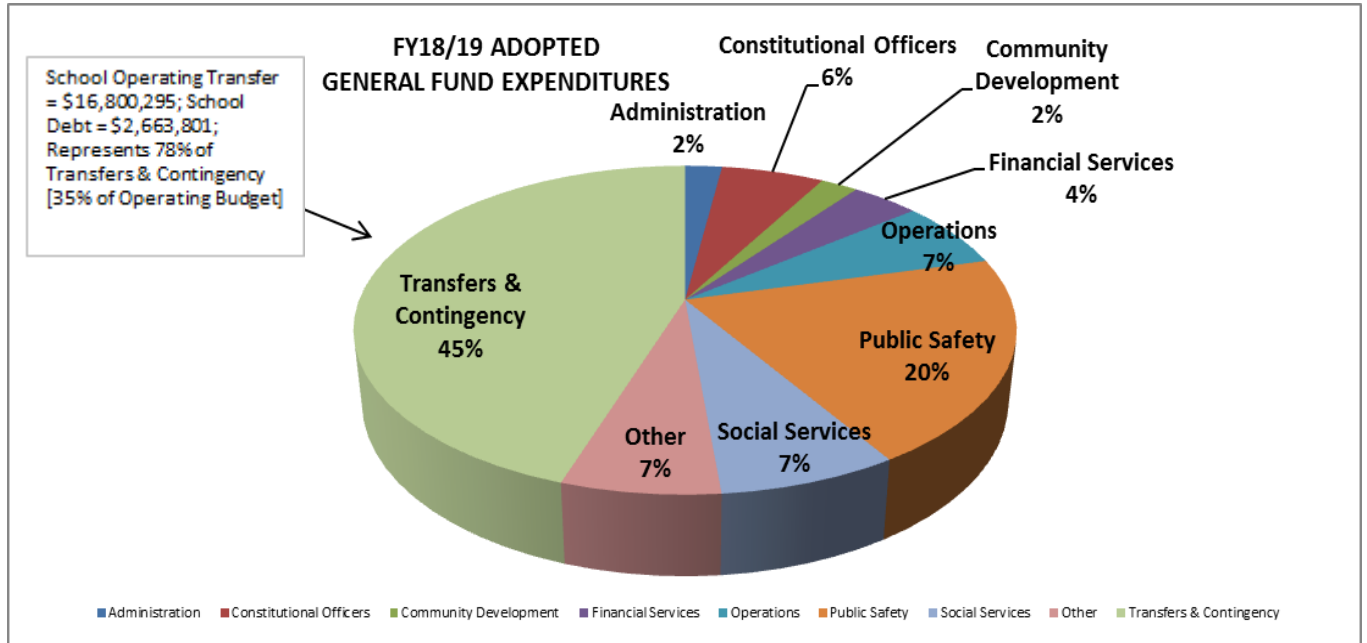
The Fund Balance as of June 30, 2018 is expected to be approximately \$18,916,000, or 17.3 percent of budgeted operating expenditures.

The required 12.5 percent of budgeted FY18/19 operating expenditures is \$14,230,381. It is expected that Fund Balance as of June 30, 2019 will be roughly \$18,971,000 and will exceed the minimum policy requirement.

# GENERAL FUND EXPENDITURES

FY18/19 ADOPTED

GENERAL FUND EXPENDITURES



	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ADOPTED	FY19 ADOPTED
Administration	\$ 1,127,307	\$ 1,161,944	\$ 1,039,098	\$ 1,167,013	\$ 1,189,672
Constitutional Officers	\$ 3,109,346	\$ 3,145,684	\$ 3,206,466	\$ 3,308,998	\$ 3,313,079
Community Development	\$ 1,049,775	\$ 1,077,312	\$ 1,088,395	\$ 1,216,969	\$ 1,202,192
Financial Services	\$ 1,711,423	\$ 1,843,739	\$ 1,860,680	\$ 2,086,883	\$ 2,181,641
Operations	\$ 3,312,997	\$ 3,544,845	\$ 3,316,150	\$ 3,697,412	\$ 3,668,306
Public Safety	\$ 9,546,017	\$ 9,579,652	\$ 9,750,113	\$ 9,958,484	\$ 11,203,550
Social Services	\$ 3,646,790	\$ 3,890,226	\$ 3,614,854	\$ 4,110,637	\$ 4,095,124
Other	\$ 4,285,065	\$ 3,380,406	\$ 3,328,792	\$ 3,421,574	\$ 3,615,366
Transfers & Contingency	\$ 19,480,873	\$ 25,333,504	\$ 21,311,785	\$ 24,587,380	\$ 24,849,588
<b>Total, General Fund</b>	<b>\$47,269,593</b>	<b>\$52,957,312</b>	<b>\$ 48,516,333</b>	<b>\$53,555,351</b>	<b>\$55,318,519</b>

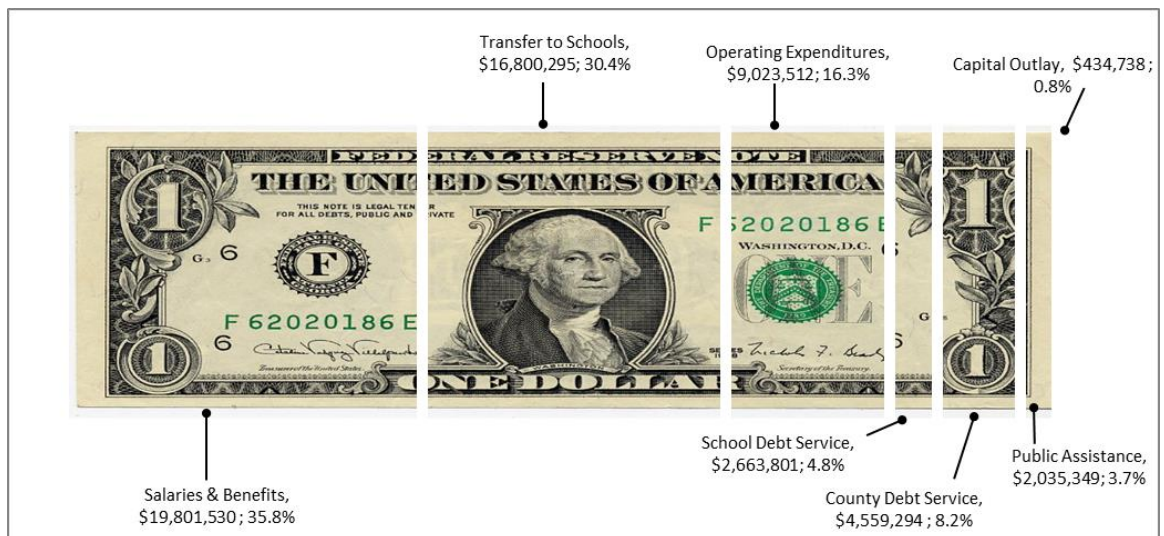
# GENERAL FUND EXPENDITURES

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>General Fund (0100):</b>							
<b>Administration</b>							
0100	Board of Supervisors	114,653	120,820	112,549	117,735	121,710	3,975
0101	County Administration	474,959	503,577	343,114	401,947	379,549	(22,398)
0102	County Attorney	239,657	239,244	279,238	324,105	348,863	24,758
0103	Human Resources	298,039	298,303	304,196	323,226	339,549	16,323
	<b>Total Administration</b>	<b>1,127,307</b>	<b>1,161,944</b>	<b>1,039,098</b>	<b>1,167,013</b>	<b>1,189,672</b>	<b>22,659</b>
<b>Constitutional Officers</b>							
0200	Commissioner of the Revenue	445,337	444,493	452,732	460,976	474,619	13,643
0201	Treasurer	567,221	616,429	588,539	573,275	582,968	9,693
0202	Clerk of Circuit Court	510,439	515,083	568,689	567,741	578,953	11,212
0203	Sheriff	967,049	998,017	1,043,602	1,116,165	1,081,848	(34,317)
0204	Commonwealth's Attorney	619,301	571,662	552,905	590,841	594,691	3,851
	<b>Total Constitutional Officers</b>	<b>3,109,346</b>	<b>3,145,684</b>	<b>3,206,466</b>	<b>3,308,998</b>	<b>3,313,079</b>	<b>4,081</b>
<b>Community Development</b>							
0300	Community Development and Code Compliance	1,049,775	1,077,312	1,088,395	1,216,969	1,202,192	(14,777)
	<b>Total Community Development</b>	<b>1,049,775</b>	<b>1,077,312</b>	<b>1,088,395</b>	<b>1,216,969</b>	<b>1,202,192</b>	<b>(14,777)</b>
<b>Financial Services</b>							
0401	Assessor	439,086	477,953	486,697	489,680	499,873	10,193
0402	Finance	624,269	660,000	677,798	723,823	760,655	36,832
0403	Information Technology	648,068	705,786	696,185	525,381	553,558	28,177
0405	County-Wide Information Technology - NEW IN FY18	-	-	-	348,000	367,556	19,556
	<b>Total Financial Services</b>	<b>1,711,423</b>	<b>1,843,739</b>	<b>1,860,680</b>	<b>2,086,883</b>	<b>2,181,641</b>	<b>94,758</b>
<b>Operations</b>							
0502	County Garage	397,060	445,296	387,931	462,390	438,391	(23,999)
0503	Refuse Disposal	68,300	65,566	41,434	58,823	55,895	(2,928)
0504	General Properties	1,969,595	2,136,046	1,955,806	2,180,356	2,177,027	(3,328)
0505	Parks & Recreation	873,060	895,032	929,162	991,843	993,993	2,149
0506	County Engineering	4,982	2,906	1,818	4,000	3,000	(1,000)
	<b>Total Operations</b>	<b>3,312,997</b>	<b>3,544,845</b>	<b>3,316,150</b>	<b>3,697,412</b>	<b>3,668,306</b>	<b>(29,106)</b>
<b>Public Safety</b>							
0601	Police Department	5,101,623	5,075,064	5,029,599	5,360,344	5,637,003	276,658
0602	Grants/Law Enforcement	91,303	78,438	108,814	-	-	-
0603	Emergency Communications Center	917,853	914,679	933,860	1,106,330	1,349,962	243,633
0604	Prince George Fire Department	69,378	75,322	73,743	56,025	57,520	1,495
0605	Disputanta Fire Department	47,104	58,304	78,315	41,875	44,215	2,340
0606	Carson Fire Department	85,672	81,117	79,556	70,576	72,547	1,971
0607	Burrowsville Fire Department	26,442	72,959	61,172	40,823	34,688	(6,135)
0608	Jefferson Park Fire Department	70,930	47,598	74,348	54,425	55,974	1,549
0617	Merchant's Hope Fire Department (New Route 10)	-	-	-	-	16,760	16,760
0609	Prince George Emergency Crew	24,052	17,008	11,289	11,000	13,535	2,535
0610	Fire and EMS	2,076,985	2,248,326	2,615,824	2,716,746	2,863,624	146,879
0611	Animal Control	440,739	431,949	459,593	442,716	455,989	13,273
0612	Emergency Management	69,072	62,564	60,945	57,623	58,711	1,088
0613	SAFER GRANT	359,074	301,994	-	-	-	-
0614	FIRE & EMS GRANTS	165,792	114,330	163,057	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	-	-	-	-	216,224	216,224
0616	FIRE & EMS SAFER Hiring Grant	-	-	-	-	326,798	326,798
	<b>Total Public Safety</b>	<b>9,546,017</b>	<b>9,579,652</b>	<b>9,750,113</b>	<b>9,958,484</b>	<b>11,203,550</b>	<b>1,245,066</b>



# GENERAL FUND EXPENDITURES (cont.)

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Social Services</b>							
0701	Welfare Administration	1,734,104	1,824,352	1,800,869	1,981,766	2,026,047	44,281
0702	Public Assistance (incl. SLH)	434,346	454,700	426,029	603,871	604,077	206
0703	CSA/At Risk Youth	7,855	8,853	13,747	15,000	15,000	-
0704	CSA State	1,260,786	1,388,137	1,178,539	1,260,000	1,260,000	-
0706	Tax Relief for the Elderly	209,699	214,184	195,670	250,000	190,000	(60,000)
	<b>Total Social Services</b>	<b>3,646,790</b>	<b>3,890,226</b>	<b>3,614,854</b>	<b>4,110,637</b>	<b>4,095,124</b>	<b>(15,513)</b>
<b>Other</b>							
0901	Registrar	234,871	281,578	256,655	270,977	278,497	7,520
0902	Circuit Court	119,143	154,652	141,012	126,591	145,192	18,601
0903	General District Court	44,005	35,976	46,799	48,360	47,920	(440)
0904	Magistrate	-	273	246	475	475	-
0905	Law Library	8,958	11,655	12,745	-	-	-
0906	Victim Witness	62,668	69,572	90,475	113,998	115,798	1,800
0907	Board and Care of Prisoners	2,155,973	1,651,900	1,530,976	1,476,332	1,612,131	135,799
0908	Court Services	835	897	258	2,100	2,100	-
0909	Juvenile Services VJCCCA	74,231	74,999	74,831	73,441	83,013	9,572
0910	Local Health Department	222,377	222,377	222,377	222,377	222,377	-
0911	Dist.19 MHMR Services Board	99,305	99,305	99,305	107,342	107,342	-
0912	Contribution to Colleges	2,000	-	12,000	14,494	16,459	1,965
0913	Regional Library	560,020	568,423	579,794	592,224	598,146	5,922
0914	Soil & Water Conservation	14,250	14,250	14,250	18,000	20,000	2,000
0915	Resource Cons. & Develop. Council	2,850	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	57,466	61,679	62,907	79,880	83,933	4,053
0917	Other Functions	134,289	125,697	171,923	261,024	268,024	7,000
0918	Farmer's Market	1,674	4,173	9,239	10,959	10,959	-
	<b>Total Other</b>	<b>3,794,915</b>	<b>3,380,406</b>	<b>3,328,792</b>	<b>3,421,574</b>	<b>3,615,366</b>	<b>193,792</b>
	Contingencies	490,151	1,392	-	435,732	157,230	(278,502)
	Transfer to Schools-Operating & Textbook	11,631,747	17,098,213	13,143,477	16,250,249	16,800,295	550,046
	Transfer to LOSAP Fund	104,500	104,500	104,500	135,000	135,000	-
	Transfer to Countywide Debt Service	6,286,895	6,579,828	6,968,597	7,223,095	7,223,095	-
	Transfer to Community Corrections	83,340	85,642	88,853	91,260	82,846	(8,414)
	Transfer to Economic Development	415,118	865,600	444,965	376,112	376,112	-
	Transfer to Capital Projects Fund	959,272	598,330	561,393	75,932	75,010	(922)
	<b>Total General Government</b>	<b>47,269,593</b>	<b>52,957,313</b>	<b>48,516,333</b>	<b>53,555,351</b>	<b>55,318,519</b>	<b>1,763,168</b>
	Total General Government, less transfer	27,788,721	27,625,200	27,204,548	29,403,703	30,626,161	1,222,458
	TRANSFERS	19,480,873	25,332,112	21,311,785	24,151,648	24,692,358	540,710
							<b>3.29%</b>



## EXPENDITURES BY TYPE

		FY16	FY17	FY18	FY19
		Actual	Actual	Adopted	Adopted
SALARIES	Salaries	\$12,811,254	\$13,020,826	\$13,483,182	\$14,357,187
BENEFITS	Benefits & Taxes	\$4,588,051	\$4,372,404	\$4,937,240	\$5,444,343
OPERATIONS	Purchased Services	\$3,077,599	\$2,859,344	\$2,952,354	\$3,261,670
	Internal Services	\$122,736	\$108,836	\$162,700	\$132,900
	Utilities	\$696,519	\$679,254	\$892,530	\$766,530
	Communications	\$378,916	\$382,472	\$398,903	\$426,798
	Insurance	\$186,560	\$206,408	\$215,607	\$215,904
	Leases/ Rentals	\$70,725	\$73,191	\$74,741	\$85,944
	Travel & Training	\$160,852	\$164,130	\$241,911	\$306,862
	Contributions to other Entities	\$1,008,538	\$1,085,767	\$1,016,210	\$1,049,919
	Miscellaneous	\$33,063	\$32,805	\$35,151	\$37,957
	Materials & Supplies	\$1,383,131	\$1,471,164	\$1,469,767	\$1,528,435
	Payment to Joint Operations	\$301,333	\$288,405	\$279,367	\$301,031
	Capital Outlay	\$737,190	\$649,361	\$553,973	\$359,728
PUBLIC ASSISTANCE	Public Assistance	\$2,044,906	\$1,790,155	\$2,095,961	\$2,035,349
TRANSFERS, DEBT & CONTINGENCY	Buren Principal	\$22,435	\$19,727	\$158,374	\$158,374
	Transfer to School Funds	\$17,098,213	\$13,143,477	\$16,250,249	\$16,800,295
	Transfer to LOSAP Fund	\$104,500	\$104,500	\$135,000	\$135,000
	Transfer to Economic Development	\$865,600	\$444,965	\$376,112	\$376,112
	Transfer to Cap Projects	\$598,330	\$561,393	\$75,932	\$75,010
	Debt Service (Gen. Fd.)	\$6,579,828	\$6,968,597	\$7,223,095	\$7,223,095
	Transfer to Community Corrections	\$85,642	\$88,853	\$91,260	\$82,846
	Contingencies	\$1,392	\$0	\$435,732	\$157,230
<b>Total Expenditures</b>		<b>\$52,957,314</b>	<b>\$48,516,033</b>	<b>\$53,555,351</b>	<b>\$55,318,519</b>

Overall, adopted expenditures are increasing \$1.76 million, or 3.29%, over the FY 17/18 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 18/19, salaries, benefits and taxes make up 35.8% of all General Fund disbursements. The 6.5% increase in salaries is due to board adopted initiatives to improve sworn police officer pay (through implementation of Phase I of a salary study) and to provide a pay increase to all other county employees. Additionally, 1 general fund position in the Department of Community Development and Code Compliance will be converted from part-time to full-time. A 10.3% increase is projected for benefits and taxes due to a 12.7% increase in the employer-paid health insurance premium and a due to a slight increase in the VRS rate (14.55% from 14.48%). Other benefit contributions (Group Term Life Insurance, Hybrid Disability Insurance and HSA contributions) remained flat.

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 15.3% of County general government department expenditures.

General government department operations increased by 2.2% over FY 17/18 mainly due to increases in projected purchased service, materials and communications costs. Some reductions have been made in projections for utilities and capital outlay purchases. Specific increases 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 3.7% of total General Fund Expenditures.

# ADMINISTRATION

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>General Fund (0100):</b>							
<b>Administration</b>							
<a href="#">0100</a>	Board of Supervisors	114,653	120,820	112,549	117,735	121,710	3,975
<a href="#">0101</a>	County Administration	474,959	503,577	343,114	401,947	379,549	(22,398)
<a href="#">0102</a>	County Attorney	239,657	239,244	279,238	324,105	348,863	24,758
<a href="#">0103</a>	Human Resources	298,039	298,303	304,196	323,226	339,549	16,323
	<b>Total Administration</b>	<b>1,127,307</b>	<b>1,161,944</b>	<b>1,039,098</b>	<b>1,167,013</b>	<b>1,189,672</b>	<b>22,659</b>

*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.

Board of Supervisors								
Location Code	0100							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase (Decrease)
0100-01-001-0100-00	41111	COMP.BOARD MEMBERS	34,636	35,100	34,698	35,100	35,100	-
0100-01-001-0100-	42100	FICA	2,309	2,699	2,675	2,685	2,685	-
0100-01-001-0100-	43101	PROFESSIONAL SERVICES	22,108	16,810	5,885	10,000	10,000	-
0100-01-001-0100-	43500	PRINTING AND BINDING	40	-	-	200	-	(200)
0100-01-001-0100-	43600	ADVERTISING	7,236	11,503	9,462	10,000	9,000	(1,000)
0100-01-001-0100-	45210	POSTAL SERVICE	13,519	14,214	14,013	15,000	14,200	(800)
0100-01-001-0100-	45230	TELEPHONE	3,598	2,512	2,792	2,600	2,800	200
0100-01-001-0100-	45307	PUBLIC OFFICIAL LIAB.INS	1,575	1,575	1,125	1,200	1,125	(75)
0100-01-001-0100-	45410	LEASE/RENT EQUIPMENT	6,620	6,110	6,235	6,200	6,200	-
0100-01-001-0100-	45510	MILEAGE	-	-	-	500	500	-
0100-01-001-0100-	45530	SUBSISTENCE & LODGING	2,019	2,609	2,408	2,000	2,500	500
0100-01-001-0100-	45540	CONVENTION & EDUCATION	2,684	3,264	2,872	4,000	4,000	-
0100-01-001-0100-	45600	COUNTY CONTRIBUTIONS	-	-	-	2,000	9,500	7,500
0100-01-001-0100-	45810	DUES AND MEMBERSHIPS	9,392	16,102	16,423	16,500	16,500	-
0100-01-001-0100-	46001	OFFICE SUPPLIES	4,335	4,963	3,929	4,000	4,000	-
0100-01-001-0100-	46002	FOOD SUPPLIES	4,574	2,313	2,336	2,500	2,500	-
0100-01-001-0100-	46012	BOOKS & SUBSCRIPTIONS	10	70	-	250	100	(150)
0100-01-001-0100-	46014	OTHER OPERATING SUPPLIES	-	-	-	2,000	-	(2,000)
0100-01-001-0100-	48107	BOS INFO TECH EQUIP-REPLACE	-	976	7,697	1,000	1,000	-
			114,653	120,820	112,549	117,735	121,710	3,975

NOTES: Overall projected spending in the Board of Supervisor's department is expected to increase by \$3,975 in FY18/19 chiefly due to a new \$7,500 contribution to FOLAR (Friends of the Lower Appomattox River).

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0101-	41100	SALARIES & WAGES-REGULAR	256,970	274,634	235,519	226,153	229,435	3,282
0100-01-002-0101-	41300	PART-TIME SALARIES & WAGE	59,618	32,666	4,834	10,000	10,000	-
0100-01-002-0101-	42100	FICA	20,860	20,728	15,401	18,066	18,317	251
0100-01-002-0101-	42210	RETIREMENT	38,542	41,323	32,343	32,747	33,383	636
0100-01-002-0101-	42300	HOSPITAL/MEDICAL PLANS	19,929	18,218	8,594	13,815	19,659	5,844
0100-01-002-0101-	42400	GROUP LIFE INSURANCE	2,916	3,126	2,926	2,963	3,006	43
0100-01-002-0101-	42700	WORKER'S COMPENSATION	385	250	246	286	300	14
0100-01-002-0101-	42750	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0101-	43101	PROFESSIONAL SERVICES	25,815	251	-	5,000	1,000	(4,000)
0100-01-002-0101-	43320	MAINTENANCE SVS CONTRACTS	624	924	624	624	624	-
0100-01-002-0101-	43600	ADVERTISING	198	1,244	-	1,500	2,000	500
0100-01-002-0101-	44200	AUTOMOTIVE/MOTOR POOL	580	253	42	500	500	-
0100-01-002-0101-	45210	POSTAL SERVICE	260	256	198	500	500	-
0100-01-002-0101-	45230	TELEPHONE	9,943	9,911	5,911	9,900	9,000	(900)
0100-01-002-0101-	45305	MOTOR VEHICLE INSURANCE	471	716	1,600	1,600	426	(1,174)
0100-01-002-0101-	45410	LEASE/RENT EQUIPMENT	7,256	6,866	5,233	8,000	7,000	(1,000)
0100-01-002-0101-	45510	MILEAGE	-	-	150	-	-	-
0100-01-002-0101-	45530	SUBSISTENCE & LODGING	664	412	-	2,000	2,000	-
0100-01-002-0101-	45540	CONVENTION & EDUCATION	901	3,642	2,573	6,000	6,000	-
0100-01-002-0101-	45600	COUNTY CONTRIBUTIONS	-	4,000	4,200	4,200	4,600	400
0100-01-002-0101-	45810	DUES AND MEMBERSHIPS	1,319	2,663	2,990	2,194	3,000	806
0100-01-002-0101-	46001	OFFICE SUPPLIES	6,224	8,105	2,883	7,000	6,500	(500)
0100-01-002-0101-	46002	FOOD SUPPLIES	7,578	4,783	3,223	4,000	4,000	-
0100-01-002-0101-	46008	VEHICLE & EQUIP. FUEL	1,281	1,037	(170)	2,000	2,000	-
0100-01-002-0101-	46009	VEHICLE & EQUIP SUPPLIES	-	393	-	200	200	-
0100-01-002-0101-	46011	UNIFORM & APPAREL	-	-	-	-	-	-
0100-01-002-0101-	46012	BOOKS & SUBSCRIPTIONS	1,140	1,041	534	1,200	1,100	(100)
0100-01-002-0101-	46014	OTHER OPERATING SUPPLIES	(2,224)	1,522	1,563	1,500	1,500	-
0100-01-002-0101-	46032	SPECIAL EVENTS	13,710	3,089	11,189	12,000	12,000	-
0100-01-002-0101-	48102	FURNITURE & FIXTURES	-	-	509	-	1,500	1,500
0100-01-002-0101-	48105	MTR VEH - REPLC	-	61,526	-	28,000	-	(28,000)
0100-01-002-0101-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			474,959	503,577	343,114	401,947	379,549	(22,398)

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
County Administration	County Administrator	FT	1	1	0
County Administration	Executive Assistant/Deputy Clerk	FT	1	1	0
			2	2	0

**FY2019 Budget Notes** – Funding in County Administration remained essentially flat for FY2019. Removed fund for vehicle (pool vehicle purchased in FY2018).

### *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 250 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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0102-	41100	SALARIES & WAGES-REGULAR	183,163	186,071	225,684	194,134	197,462	3,328
0100-01-002-0102-	41200	OVERTIME	-	36	-	-	-	-
0100-01-002-0102-	41300	PART-TIME SALARIES & WAGE	13,997	7,776	3,053	60,750	81,250	20,500
0100-01-002-0102-	42100	FICA	14,569	14,404	16,411	19,499	21,321	1,823
0100-01-002-0102-	42210	RETIREMENT	9,558	9,749	9,459	9,732	9,972	240
0100-01-002-0102-	42300	HOSPITAL/MEDICAL PLANS	8,078	8,684	10,579	17,835	18,223	387
0100-01-002-0102-	42400	GROUP LIFE INSURANCE	723	738	856	880	898	17
0100-01-002-0102-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0102-	42700	WORKER'S COMPENSATION	175	175	172	200	209	9
0100-01-002-0102-	43101	PROFESSIONAL SERVICES	-	273	1,760	6,000	3,500	(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	324	800	553	800	1,000	200
0100-01-002-0102-	45230	TELEPHONE	3,163	3,521	3,414	2,200	3,500	1,300
0100-01-002-0102-	45410	LEASE/RENT EQUIPMENT	1,759	1,674	3,525	1,900	1,104	(796)
0100-01-002-0102-	45510	MILEAGE	-	37	5	-	-	-
0100-01-002-0102-	45540	CONVENTION & EDUCATION	869	1,324	1,490	2,800	2,800	-
0100-01-002-0102-	45810	DUES AND MEMBERSHIPS	350	1,469	350	750	750	-
0100-01-002-0102-	46001	OFFICE SUPPLIES	622	856	731	500	750	250
0100-01-002-0102-	46002	FOOD SUPPLIES	-	281	-	125	125	-
0100-01-002-0102-	46012	BOOKS & SUBSCRIPTIONS	2,306	1,379	1,079	3,500	3,500	-
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	-	-	-	1,500	1,500	-
			239,657	239,244	279,238	324,105	348,863	24,758

Department	Title	Status	FUNDED POSITIONS		
			FY2017-18	FY2018-19	Change
County Attorney	County Attorney	FT	1	1	0
County Attorney	County Attorney - Part-Time	PT	0.5	0.5	0
County Attorney	Legal Assistant	FT	1	1	0
			2.5	2.5	0

**FY2019 Budget Notes:** The hours for the part-time attorney will increase in FY2019 and creates the majority of the \$24,758 increase projected for FY2019.

### 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.

<b>Human Resources</b>								
Location Code		0103						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0103-	41100	SALARIES & WAGES-REGULAR	185,892	181,219	196,780	201,257	205,271	4,014
0100-01-002-0103-	41300	PART-TIME SALARIES & WAGE	580	682	397	1,500	1,500	-
0100-01-002-0103-	42100	FICA	13,801	13,114	14,089	15,511	15,818	307
0100-01-002-0103-	42210	RETIREMENT	27,545	27,401	28,348	29,142	29,867	725
0100-01-002-0103-	42300	HOSPITAL/MEDICAL PLANS	21,861	18,257	25,263	26,230	28,993	2,764
0100-01-002-0103-	42400	GROUP LIFE INSURANCE	2,084	2,073	2,564	2,636	2,689	53
0100-01-002-0103-	42700	WORKER'S COMPENSATION	210	230	215	250	261	11
0100-01-002-0103-	42750	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0103-	43101	PROFESSIONAL SERVICES	4,155	12,909	-	500	500	-
0100-01-002-0103-	43132	EMPL/ VOL RECOGNITION	17,516	20,919	12,216	15,000	20,000	5,000
0100-01-002-0103-	43320	MAINTENANCE SVS CONTRACTS	6,050	7,940	8,035	9,000	9,000	-
0100-01-002-0103-	43600	ADVERTISING	-	-	-	100	100	-
0100-01-002-0103-	45210	POSTAL SERVICE	337	253	276	250	250	-
0100-01-002-0103-	45230	TELEPHONE	4,151	5,002	5,155	5,600	5,300	(300)
0100-01-002-0103-	45410	LEASE/RENT EQUIPMENT	584	434	373	500	3,000	2,500
0100-01-002-0103-	45530	SUSTENANCE & LODGING	-	-	-	-	-	-
0100-01-002-0103-	45540	CONVENTION & EDUCATION	4,987	731	730	4,000	4,000	-
0100-01-002-0103-	45541	TRAINING - PROFESSIONAL DEVEL	2,389	938	940	5,000	5,000	-
0100-01-002-0103-	45810	DUES AND MEMBERSHIPS	490	450	428	500	500	-
0100-01-002-0103-	46001	OFFICE SUPPLIES	1,592	2,910	5,976	2,000	3,000	1,000
0100-01-002-0103-	46002	FOOD SUPPLIES	1,613	943	415	1,000	1,500	500
0100-01-002-0103-	46014	OTHER OPERATING SUPPLIES	487	421	944	1,000	1,000	-
0100-01-002-0103-	46024	DATA PROCESSING SUPPLIES	337	650	-	250	200	(50)
0100-01-002-0103-	46031	FLOWERS/DONATIONS	1,376	827	1,051	1,500	1,500	-
0100-01-002-0103-	48102	FURNITURE & FIXTURES	-	-	-	500	300	(200)
			298,039	298,303	304,196	323,226	339,549	16,323

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Human Resources	Director of Human Resources	FT	1	1	0
Human Resources	Human Resources Supervisor	FT	1	1	0
Human Resources	Human Resources Analyst	FT	1	1	0
			3	3	0

**FY2019 Budget Notes:** There are no significant budget changes are planned for FY2019. A slight increase is projected for employee and volunteer recognition activities.

# CONSTITUTIONAL OFFICERS

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Constitutional Officers</b>							
<a href="#">0200</a>	Commissioner of the Revenue	445,337	444,493	452,732	460,976	474,619	13,643
<a href="#">0201</a>	Treasurer	567,221	616,429	588,539	573,275	582,968	9,693
<a href="#">0202</a>	Clerk of Circuit Court	510,439	515,083	568,689	567,741	578,953	11,212
<a href="#">0203</a>	Sheriff	967,049	998,017	1,043,602	1,116,165	1,081,848	(34,317)
<a href="#">0204</a>	Commonwealth's Attorney	619,301	571,662	552,905	590,841	594,691	3,851
	<b>Total Constitutional Officers</b>	3,109,346	3,145,684	3,206,466	3,308,998	3,313,079	4,081

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0200-	41100	SALARIES & WAGES-REGULAR	299,730	295,547	307,670	300,170	306,325	6,155
0100-01-002-0200-	41200	OVERTIME	72	-	-	-	-	-
0100-01-002-0200-	41300	PART-TIME SALARIES & WAGE	2,291	1,292	1,197	2,500	2,500	-
0100-01-002-0200-	42100	FICA	22,078	21,859	23,084	23,154	23,625	471
0100-01-002-0200-	42210	RETIREMENT	45,339	45,602	43,018	43,465	44,570	1,106
0100-01-002-0200-	42300	HOSPITAL/MEDICAL PLANS	45,353	43,648	38,607	46,063	51,107	5,044
0100-01-002-0200-	42400	GROUP LIFE INSURANCE	3,430	3,450	3,880	3,932	4,013	81
0100-01-002-0200-	42500	DISABILITY	165	186	284	192	947	755
0100-01-002-0200-	42700	WORKER'S COMPENSATION	1,260	1,150	1,034	1,300	1,357	57
0100-01-002-0200-	43101	PROFESSIONAL SERVICES	8,051	6,401	7,099	8,500	8,500	-
0100-01-002-0200-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-01-002-0200-	43320	MAINTENANCE SRVC CONTRCTS	-	5,150	5,408	5,500	5,500	-
0100-01-002-0200-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0200-	44200	AUTOMOTIVE/MOTOR POOL	126	501	163	500	300	(200)
0100-01-002-0200-	45210	POSTAL SERVICE	5,476	5,518	5,504	6,000	6,000	-
0100-01-002-0200-	45230	TELEPHONE	3,528	3,799	3,656	4,000	3,800	(200)
0100-01-002-0200-	45305	MOTOR VEHICLE INSURANCE	236	238	-	250	250	-
0100-01-002-0200-	45410	LEASE/RENT EQUIPMENT	1,243	2,628	4,486	5,000	5,000	-
0100-01-002-0200-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0200-	45540	CONVENTION & EDUCATION	543	1,501	1,886	2,000	3,500	1,500
0100-01-002-0200-	45810	DUES AND MEMBERSHIPS	650	575	335	650	650	-
0100-01-002-0200-	46001	OFFICE SUPPLIES	4,982	4,736	4,894	7,000	6,000	(1,000)
0100-01-002-0200-	46002	FOOD SUPPLIES	444	291	176	250	250	-
0100-01-002-0200-	46008	VEHICLE & EQUIP. FUEL	112	189	114	250	175	(75)
0100-01-002-0200-	46012	BOOKS & SUBSCRIPTIONS	228	232	238	300	250	(50)
			445,337	444,493	452,732	460,976	474,619	13,643

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Commissioner of Revenue	Commissioner of the Revenue	FT	1	1	0
Commissioner of Revenue	Senior Deputy Commissioner of Revenue	FT	1	1	0
Commissioner of Revenue	Deputy Commissioner of Revenue	FT	3	3	0
Commissioner of Revenue	Tax Compliance Auditor	FT	1	1	0
			6	6	0

**FY2019 Budget Notes:** No significant budget changes are planned for FY2019.

*Treasurer*

The Treasurer's Office is responsible for the collection of all departmental revenue of Prince George County. The office makes daily deposits, invests the County's money, reconciles monthly bank statements, general ledger reports and assists the state and local auditors. They are also 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.

<b>Treasurer</b>								
Location Code		0201						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0201-	41100	SALARIES & WAGES-REGULAR	333,852	328,408	326,788	309,344	266,973	(42,372)
0100-01-002-0201-	41200	SALARIES & WAGES-OVERTIME	1,013	5,134	1,629	2,000	3,500	1,500
0100-01-002-0201-	41300	PART-TIME SALARIES & WAGE	26,176	19,872	16,978	22,000	22,500	500
0100-01-002-0201-	42100	FICA	26,493	26,469	25,274	25,501	22,412	(3,088)
0100-01-002-0201-	42210	RETIREMENT	51,927	50,860	44,873	44,793	38,845	(5,949)
0100-01-002-0201-	42300	HOSPITAL/MEDICAL PLANS	49,198	59,220	53,434	49,383	65,722	16,339
0100-01-002-0201-	42400	GROUP LIFE INSURANCE	3,928	3,848	4,057	4,052	3,497	(555)
0100-01-002-0201-	42500	DISABILITY INSURANCE	-	-	-	191	394	203
0100-01-002-0201-	42700	WORKER'S COMPENSATION	420	325	302	350	365	15
0100-01-002-0201-	43101	PROFESSIONAL SERVICES	11,943	24,214	(1,912)	5,000	5,000	-
0100-01-002-0201-	43103	DMV BLOCKS	10,680	7,400	13,620	11,000	11,000	-
0100-01-002-0201-	43310	REPAIRS AND MAINTENANCE	-	729	-	1,000	1,000	-
0100-01-002-0201-	43320	MAINTENANCE SVS CONTRACTS	504	10,335	10,830	15,000	13,000	(2,000)
0100-01-002-0201-	43500	PRINTING AND BINDING	4,336	-	-	-	-	-
0100-01-002-0201-	43600	ADVERTISING	596	417	406	800	800	-
0100-01-002-0201-	43991	CREDIT/DEBIT CARD	-	4,942	6,782	6,000	6,000	-
0100-01-002-0201-	43993	BANK ACCOUNT FEES	-	14,609	32,825	15,000	60,000	45,000
0100-01-002-0201-	45210	POSTAL SERVICE	31,156	39,471	33,386	40,000	40,000	-
0100-01-002-0201-	45230	TELEPHONE	5,068	4,994	4,800	5,100	5,000	(100)
0100-01-002-0201-	45305	MOTOR VEHICLE INSURANCE	-	-	-	-	300	300
0100-01-002-0201-	45410	LEASE/RENT EQUIPMENT	-	161	-	-	-	-
0100-01-002-0201-	45540	CONVENTION & EDUCATION	1,889	3,043	3,254	5,000	5,000	-
0100-01-002-0201-	45810	DUES AND MEMBERSHIPS	450	35	895	500	500	-
0100-01-002-0201-	46001	OFFICE SUPPLIES	5,372	3,104	9,387	8,000	8,000	-
0100-01-002-0201-	46002	FOOD SUPPLIES	183	294	222	200	200	-
0100-01-002-0201-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	300	300
0100-01-002-0201-	46012	BOOKS & SUBSCRIPTIONS	-	34	34	60	60	-
0100-01-002-0201-	46015	COUNTY DOG TAGS	540	573	675	1,000	700	(300)
0100-01-002-0201-	46024	DATA PROCESSING SUPPLIES	1,495	3,317	-	1,500	1,400	(100)
0100-01-002-0201-	48107	INFO TECH EQUIPMENT	-	4,623	-	500	500	-
			567,221	616,429	588,539	573,275	582,968	9,693

*Treasurer (Continued)*

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Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Treasurer	Treasurer	FT	1	1	0
Treasurer	Chief Deputy Treasurer	FT	1	1	0
Treasurer	Deputy Treasurer - Full-Time	FT	4	4	0
Treasurer	Deputy Treasurer - Part-Time	PT	0.5	0.5	0
			<b>6.5</b>	<b>6.5</b>	<b>0</b>

**FY2019 Budget Notes:** No significant budget changes are planned for FY2019. The election of a new Treasurer and other office turnover has created some savings in the salary and benefit budget areas. An increase in banking fees is projected to accommodate implementation of on-line bill pay payment options for citizen convenience.

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0202-	41100	SALARIES & WAGES-REGULAR	343,792	355,668	363,387	377,937	377,265	(673)
0100-02-010-0202-	41200	SALARIES & WAGES-OVERTIME	21	-	-	-	-	-
0100-02-010-0202-	41300	PART-TIME SALARIES & WAGE	4,385	-	-	2,000	3,000	1,000
0100-02-010-0202-	42100	FICA	24,905	25,984	26,370	29,065	29,090	25
0100-02-010-0202-	42210	RETIREMENT	53,566	55,667	52,207	54,725	54,892	167
0100-02-010-0202-	42300	HOSPITAL/MEDICAL PLANS	28,898	44,145	42,682	46,085	63,663	17,578
0100-02-010-0202-	42400	GROUP LIFE INSURANCE	4,052	4,211	4,725	4,951	4,942	(9)
0100-02-010-0202-	42500	DISABILITY	65	196	362	437	460	24
0100-02-010-0202-	42700	WORKER'S COMPENSATION	385	334	302	400	420	20
0100-02-010-0202-	43101	PROFESSIONAL SERVICES	4,511	3,150	3,121	5,000	4,000	(1,000)
0100-02-010-0202-	43310	REPAIRS AND MAINTENANCE	310	325	-	600	400	(200)
0100-02-010-0202-	43320	MAINTENANCE SVS CONTRACTS	-	1,164	650	2,000	1,600	(400)
0100-02-010-0202-	43500	PRINTING AND BINDING	481	1,503	1,424	1,000	1,500	500
0100-02-010-0202-	43513	MICROFILMING EXPENSE	887	653	517	1,000	800	(200)
0100-02-010-0202-	43550	RECORD PRESERVATION SERVICE	-	-	38,795	-	-	-
0100-02-010-0202-	45210	POSTAL SERVICE	7,750	95	7,000	2,500	2,500	-
0100-02-010-0202-	45230	TELEPHONE	790	700	1,179	1,500	1,200	(300)
0100-02-010-0202-	45410	LEASE/RENT EQUIPMENT	6,572	192	1,523	3,000	2,000	(1,000)
0100-02-010-0202-	45810	DUES AND MEMBERSHIPS	320	320	-	320	320	-
0100-02-010-0202-	46001	OFFICE SUPPLIES	7,943	4,599	6,206	5,000	6,500	1,500
0100-02-010-0202-	46002	FOOD SUPPLIES	248	200	278	200	200	-
0100-02-010-0202-	46012	BOOKS & SUBSCRIPTIONS	-	-	-	500	500	-
0100-02-010-0202-	46024	DATA PROCESS INDEXING	15,841	14,600	17,475	17,200	17,200	-
0100-02-010-0202-	48101	MACHINERY & EQUIPMENT	556	927	485	1,000	1,000	-
0100-02-010-0202-	48102	FURNITURE & FIXTURES	2,878	200	-	10,820	5,000	(5,820)
0100-02-010-0202-	48107	INFO TECH EQUIPMENT	1,285	250	-	500	500	-
			510,439	515,083	568,689	567,741	578,953	11,212

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Clerk of Circuit Court	Clerk of Circuit Court	FT	1	1	0
Clerk of Circuit Court	Chief Deputy	FT	1	1	0
Clerk of Circuit Court	Deputy Court Clerk II	FT	1	1	0
Clerk of Circuit Court	Deputy Court Clerk I	FT	3	3	0
			6	6	0

**FY2019 Budget Notes:** There is a reduction in furniture and fixtures as high density shelving was purchased for the Clerk of Court in FY2018, but not in FY2019.



*Sheriff*

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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.

*Sheriff (Continued)*

<b>Sheriff</b>								
Location Code	0203							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0203-	41100	SALARIES & WAGES-REGULAR	595,302	605,208	621,475	621,953	634,292	12,339
0100-02-010-0203-	41200	SALARIES & WAGES-OVERTIME	4,794	8,886	8,516	8,500	8,500	-
0100-02-010-0203-	41300	PART-TIME SALARIES & WAGE	21,640	24,389	38,211	40,000	40,500	500
0100-02-010-0203-	41700	SELECTIVE ENFORCEMENT-OVT	20,136	21,865	21,302	20,000	20,000	-
0100-02-010-0203-	42100	FICA	46,421	48,452	50,571	52,820	53,802	982
0100-02-010-0203-	42210	RETIREMENT	92,466	94,368	88,947	90,059	92,289	2,231
0100-02-010-0203-	42300	HOSPITAL/MEDICAL PLANS	81,385	81,762	71,788	93,248	99,925	6,676
0100-02-010-0203-	42400	GROUP LIFE INSURANCE	6,995	7,139	8,047	8,148	8,309	162
0100-02-010-0203-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0203-	42700	WORKER'S COMPENSATION	10,850	8,600	7,755	9,000	9,400	400
0100-02-010-0203-	42701	LINE OF DUTY ACT	2,200	2,595	2,681	2,600	2,800	200
0100-02-010-0203-	43101	PROFESSIONAL SERVICES	-	37	-	-	-	-
0100-02-010-0203-	43320	MAINTENANCE SVS CONTRACTS	347	17,327	24,620	28,568	30,274	1,706
0100-02-010-0203-	44200	AUTOMOTIVE/MOTOR POOL	6,775	5,361	10,955	9,000	9,000	-
0100-02-010-0203-	45210	POSTAL SERVICE	2,179	2,291	2,400	2,500	2,500	-
0100-02-010-0203-	45230	TELEPHONE	1,727	2,186	2,915	2,500	2,500	-
0100-02-010-0203-	45305	MOTOR VEHICLE INSURANCE	3,758	3,802	3,878	4,000	4,000	-
0100-02-010-0203-	45410	LEASE/RENT EQUIPMENT	3,362	3,995	5,224	5,870	5,870	-
0100-02-010-0203-	45540	CONVENTION & EDUCATION	708	2,169	1,110	1,750	1,750	-
0100-02-010-0203-	45790	FIRST RESPONDER FUNDS	-	-	-	-	-	-
0100-02-010-0203-	45810	DUES AND MEMBERSHIPS	954	1,057	1,099	1,152	1,567	415
0100-02-010-0203-	46001	OFFICE SUPPLIES	5,920	7,695	4,326	5,000	5,000	-
0100-02-010-0203-	46008	VEHICLE & EQUIP. FUEL	13,616	10,294	12,390	20,000	13,000	(7,000)
0100-02-010-0203-	46009	VEHICLE & EQUIP. SUPPLIES	3,226	3,134	3,879	3,000	3,500	500
0100-02-010-0203-	46010	POLICE SUPPLIES	3,224	10,680	5,023	4,000	22,294	18,294
0100-02-010-0203-	46011	UNIFORM/APPAREL	2,801	4,191	2,217	3,000	3,500	500
0100-02-010-0203-	46014	OTHER OPERATING SUPPLIES	199	177	232	250	250	-
0100-02-010-0203-	46042	OTHER SUPPLIES-GRANTS	(50)	-	-	-	-	-
0100-02-010-0203-	46047	HOME ELECT MONITORING	563	-	483	2,000	1,000	(1,000)
0100-02-010-0203-	46070	TRIAD	(229)	(98)	(329)	-	-	-
0100-02-010-0203-	47008	CRATER ACADEMY	3,752	3,939	4,172	5,248	6,026	778
0100-02-010-0203-	48101	MACHINERY & EQUIPMENT	32,028	16,517	39,714	-	-	-
0100-02-010-0203-	48105	MOTOR VEHICLES	-	-	-	72,000	-	(72,000)
			967,049	998,017	1,043,602	1,116,165	1,081,848	(34,317)

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Sheriff	Sheriff	FT	1	1	0
Sheriff	Sergeant	FT	1	1	0
Sheriff	Lieutenant	FT	1	1	0
Sheriff	Chief Deputy	FT	1	1	0
Sheriff	Deputy Sheriff - Full-Time	FT	5	5	0
Sheriff	Deputy Sheriff - Part-Time	PT	0.5	0.5	0
Sheriff	Administrative Associate	FT	1	1	0
			<b>10.5</b>	<b>10.5</b>	<b>0</b>

**FY2019 Budget Notes:** No vehicle purchases are planned for FY2019 (two were originally planned for FY2018, and funding permitted the purchase of five vehicles during FY2018). There is an increase to accommodate the purchase of a replacement magnetometer as well as rifles and sights for all deputies.

*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

Commonwealth Attorney								
Location Code 0204								
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-020-0204-	41100	SALARIES & WAGES-REGULAR	411,538	408,688	385,999	370,150	387,017	16,867
0100-02-020-0204-	41300	PART-TIME SALARIES	95	82	16,910	38,664	39,164	500
0100-02-020-0204-	42100	FICA	29,157	28,837	29,599	31,274	32,603	1,329
0100-02-020-0204-	42210	RETIREMENT	58,921	57,413	52,936	53,598	56,311	2,713
0100-02-020-0204-	42300	HOSPITAL/MEDICAL PLANS	42,721	48,350	41,407	48,712	50,374	1,663
0100-02-020-0204-	42400	GROUP LIFE INSURANCE	4,458	4,343	4,789	4,849	5,070	221
0100-02-020-0204-	42500	DISABILITY	401	205	-	-	-	-
0100-02-020-0204-	42700	WORKER'S COMPENSATION	420	380	345	500	522	22
0100-02-020-0204-	43101	PROFESSIONAL SERVICES	7,725	371	55	17,500	500	(17,000)
0100-02-020-0204-	43320	MAINTENANCE SVS CONTRACTS	1,320	960	960	1,560	3,060	1,500
0100-02-020-0204-	45210	POSTAL SERVICE	553	809	428	660	660	-
0100-02-020-0204-	45230	TELEPHONE	545	808	621	1,600	800	(800)
0100-02-020-0204-	45540	CONVENTION & EDUCATION	779	1,464	5,921	8,360	4,660	(3,700)
0100-02-020-0204-	45810	DUES AND MEMBERSHIPS	1,168	2,383	2,757	2,500	2,500	-
0100-02-020-0204-	46001	OFFICE SUPPLIES	6,389	9,918	3,742	3,100	4,100	1,000
0100-02-020-0204-	46002	FOOD SUPPLIES	-	390	44	275	350	75
0100-02-020-0204-	46011	UNIFORM & APPAREL	555	-	-	-	-	-
0100-02-020-0204-	46012	BOOKS & SUBSCRIPTIONS	1,383	1,384	1,587	2,139	1,600	(539)
0100-02-020-0204-	46024	DATA PROCESSING SUPPLIES	1,470	797	475	600	600	-
0100-02-020-0204-	48104	SOFTWARE AGREEMENT	-	-	-	720	720	-
0100-02-020-0204-	48107	INFO TECH EQUIPMENT	49,703	4,080	4,330	4,080	4,080	-
			619,301	571,662	552,905	590,841	594,691	3,851

*Commonwealth's Attorney (Continued)*

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Commonwealth's Attorney	Commonwealth's Attorney	FT	1	1	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Full-Time	FT	2	2	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Part-Time	PT	0.5	0.5	0
Commonwealth's Attorney	Office Manager	FT	1	1	0
Commonwealth's Attorney	Administrative Associate	FT	1	1	0
Commonwealth's Attorney	Office Associate I	FT	1	1	0
			<b>6.5</b>	<b>6.5</b>	<b>0</b>

**FY2019 Budget Notes:** The Board approved pay improvements for two employees in the office of the Commonwealth's Attorney. There is a decrease projected in professional services related to office renovations to improve safety that were accomplished in FY2018.

# COMMUNITY DEVELOPMENT

## *Community Development & Code Compliance*

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The Community Development & Code Compliance Department consists of four main divisions: Planning & Zoning, Building Inspections, Code Compliance and Environmental.

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.

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.

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.

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.

*Community Development & Code Compliance (Continued)*

Community Development and Code Compliance								
Location Code		0300						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-400-0300-	41100	SALARIES & WAGES-REGULAR	665,347	662,467	671,072	792,220	788,779	(3,441)
0100-03-400-0300-	41200	SALARIES & WAGES-OVERTIME	-	-	-	(40,000)	(40,000)	-
0100-03-400-0300-	41300	PART-TIME SALARIES & WAGE	13,383	25,615	22,149	28,000	-	(28,000)
0100-03-400-0300-	41301	COMP COMMISSION MEMBERS	17,800	17,800	17,700	18,800	18,800	-
0100-03-400-0300-	41400	CAREER DEVELOPMENT	-	-	-	-	10,000	10,000
0100-03-400-0300-	42100	FICA	48,279	49,687	49,966	62,747	59,485	(3,262)
0100-03-400-0300-	42210	RETIREMENT	108,894	108,901	97,426	114,713	116,222	1,509
0100-03-400-0300-	42300	HOSPITAL/MEDICAL PLANS	86,166	100,014	81,854	102,650	126,622	23,972
0100-03-400-0300-	42400	GROUP LIFE INSURANCE	8,238	8,238	8,826	10,378	10,464	86
0100-03-400-0300-	42500	DISABILITY INSURANCE	-	-	60	723	374	(349)
0100-03-400-0300-	42700	WORKER'S COMPENSATION	6,294	7,000	6,462	7,500	7,827	327
0100-03-400-0300-	43101	PROFESSIONAL SERVICES	6,057	2,355	6,569	7,000	7,000	-
0100-03-400-0300-	43109	PROPERTY MAINT / GRASS CUTTI	-	3,450	4,130	10,000	10,000	-
0100-03-400-0300-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-400-0300-	43320	MAINTENANCE SVS CONTRACTS	33,755	41,048	44,133	40,938	30,219	(10,719)
0100-03-400-0300-	43600	ADVERTISING	4,408	1,874	3,622	6,000	6,000	-
0100-03-400-0300-	43990	OTHER SERVICES	-	-	-	-	-	-
0100-03-400-0300-	43991	BANK ACCOUNT FEES	3,576	4,465	4,791	6,000	4,800	(1,200)
0100-03-400-0300-	44200	AUTOMOTIVE/MOTOR POOL	858	1,320	1,587	2,500	1,800	(700)
0100-03-400-0300-	45210	POSTAL SERVICE	1,794	1,459	1,263	1,500	1,500	-
0100-03-400-0300-	45230	TELEPHONE	13,993	14,014	13,910	14,000	14,000	-
0100-03-400-0300-	45305	MOTOR VEHICLE INSURANCE	2,307	2,096	2,137	2,500	2,000	(500)
0100-03-400-0300-	45410	LEASE/RENT EQUIPMENT	2,718	2,478	2,975	3,000	3,000	-
0100-03-400-0300-	45540	CONVENTION & EDUCATION	10,478	3,699	1,972	6,000	6,000	-
0100-03-400-0300-	45810	DUES AND MEMBERSHIPS	745	1,019	996	1,200	1,200	-
0100-03-400-0300-	46001	OFFICE SUPPLIES	2,349	3,175	1,307	3,000	2,500	(500)
0100-03-400-0300-	46002	FOOD SUPPLIES	1,827	569	530	100	500	400
0100-03-400-0300-	46008	VEHICLE & EQUIP. FUEL	5,799	5,634	5,092	6,000	5,500	(500)
0100-03-400-0300-	46009	VEHICLE & EQUIP. SUPPLIES	983	883	3,039	1,500	1,500	-
0100-03-400-0300-	46011	UNIFORM/APPAREL	775	894	1,215	1,000	1,000	-
0100-03-400-0300-	46012	BOOKS & SUBSCRIPTIONS	1,698	695	467	2,000	1,700	(300)
0100-03-400-0300-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-400-0300-	46024	DATA PROCESSING SUPPLIES	1,110	2,060	2,123	4,000	2,500	(1,500)
0100-03-400-0300-	46036	COMMUNICATION EQUIPMENT	144	22	-	250	150	(100)
0100-03-400-0300-	46043	TOOLS & EQUIPMENT	-	-	191	250	250	-
0100-03-400-0300-	48102	FURNITURE & FIXTURES	-	4,379	3,602	-	-	-
0100-03-400-0300-	48105	MOTOR VEHICLES	-	-	27,231	-	-	-
			1,049,775	1,077,312	1,088,395	1,216,969	1,202,192	(14,777)

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
CDCC	Director of Community Development & Code Compliance	FT	1	1	0
CDCC	Deputy Director, Building Inspector	FT	1	1	0
CDCC	Planning Manager	FT	1	1	0
CDCC	Environmental Program Coordinator	FT	1	1	0
CDCC	Senior Building Inspector	FT	3	3	0
CDCC	Plans Reviewer	FT	1	1	0
CDCC	Planner I	FT	1	1	0
CDCC	Community Development & Code Compliance Office Manager	FT	1	1	0
CDCC	Permit Technician II	FT	1	1	0
CDCC	Permit Technician I	FT	1	1	0
CDCC	Office Associate II - Full-Time	FT	0	1	1
CDCC	Office Associate II - Part-Time	PT	0.5	0	-0.5
			12.5	13	0.5

Community Development and Code Compliance has a Planner I position that is authorized, but not funded for FY2018-19.

Effective May 1, 2018 some Planning positions directly reported to the Deputy County Administrator.

Those changes are not reflected in this position chart as finalization of organization changes was pending at the time of budget adoption.

**FY2019 Budget Notes:** A part-time Office Associate II became full-time for FY2019. Staff turnover (retirements and resignations) accommodated this change with no overall change in the FY2019 budget. A reduction in annual software support (Maintenance Service Contracts budget) is reflected due to the implementation of new CDCC software - Energov in FYs 2018 & 2019.

# FINANCIAL SERVICES

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Financial Services</b>							
<a href="#">0401</a>	Assessor	439,086	477,953	486,697	489,680	499,873	10,193
<a href="#">0402</a>	Finance	624,269	660,000	677,798	723,823	760,655	36,832
<a href="#">0403</a>	Information Technology	648,068	705,786	696,185	525,381	553,558	28,177
<a href="#">0405</a>	County-Wide Information Technology - <b>NEW IN FY18</b>	-	-	-	348,000	367,556	19,556
<b>Total Financial Services</b>		1,711,423	1,843,739	1,860,680	2,086,883	2,181,641	94,758



*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 (Continued)*

<b>Assessor</b>								
Location Code		0401						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0401-	41100	SALARIES & WAGES-REGULAR	304,033	286,437	280,271	298,029	263,744	(34,285)
0100-01-002-0401-	41200	SALARIES & WAGES-OVERTIME	21	-	-	-	-	-
0100-01-002-0401-	41300	PART-TIME SALARIES & WAGE	51	120	40,166	500	47,350	46,850
0100-01-002-0401-	41301	COMP. COMMISSION MEMBERS	-	-	-	2,000	2,000	-
0100-01-002-0401-	42100	FICA	22,193	20,503	23,262	22,990	23,952	961
0100-01-002-0401-	42210	RETIREMENT	45,798	44,161	37,735	43,155	38,375	(4,780)
0100-01-002-0401-	42300	HOSPITAL/MEDICAL PLANS	18,988	46,497	39,219	49,238	48,981	(257)
0100-01-002-0401-	42400	GROUP LIFE INSURANCE	3,465	3,341	3,414	3,904	3,455	(449)
0100-01-002-0401-	42500	DISABILITY INSURANCE	-	138	241	530	305	(226)
0100-01-002-0401-	42700	WORKER'S COMPENSATION	2,800	3,377	3,016	3,500	3,652	152
0100-01-002-0401-	43101	PROFESSIONAL SERVICES	147	37	26	1,800	400	(1,400)
0100-01-002-0401-	43310	REPAIRS AND MAINTENANCE	-	-	1,258	-	-	-
0100-01-002-0401-	43320	MAINTENANCE SVS CONTRACTS	17,520	30,836	35,304	30,788	28,450	(2,338)
0100-01-002-0401-	43600	ADVERTISING	-	-	183	1,250	250	(1,000)
0100-01-002-0401-	44200	AUTOMOTIVE/MOTOR POOL	504	511	208	1,000	800	(200)
0100-01-002-0401-	45210	POSTAL SERVICE	5,399	5,605	6,381	6,500	6,500	-
0100-01-002-0401-	45230	TELEPHONE	4,099	5,136	4,654	3,100	4,800	1,700
0100-01-002-0401-	45305	MOTOR VEHICLE INSURANCE	707	715	921	1,145	1,000	(145)
0100-01-002-0401-	45410	LEASE/RENT EQUIPMENT	645	-	-	-	-	-
0100-01-002-0401-	45540	CONVENTION & EDUCATION	1,180	6,162	2,163	6,000	6,000	-
0100-01-002-0401-	45810	DUES AND MEMBERSHIPS	375	535	325	650	2,000	1,350
0100-01-002-0401-	46001	OFFICE SUPPLIES	2,026	262	1,321	2,500	2,000	(500)
0100-01-002-0401-	46002	FOOD SUPPLIES	1,110	700	640	100	300	200
0100-01-002-0401-	46009	VEHICLE & EQUIP. SUPP	383	782	-	500	360	(140)
0100-01-002-0401-	46008	VEHICLE & EQUIP. FUEL	679	529	360	1,000	600	(400)
0100-01-002-0401-	46012	BOOKS & SUBSCRIPTIONS	1,928	413	1,035	6,000	9,600	3,600
0100-01-002-0401-	46024	DATA PROCESSING SUPPLIES	3,022	3,435	2,589	3,500	3,500	-
0100-01-002-0401-	48107	INFO TECH EQUIPMENT	(237)	-	2,005	-	1,500	1,500
0100-01-002-0401-	48105	REPLACE MOTOR VEHICLE	-	17,721	-	-	-	-
0100-01-002-0401-	48204	NEW SFTWR & AGREEMNT	2,250	-	-	-	-	-
			439,086	477,953	486,697	489,680	499,873	10,193

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Assessor	Real Estate Assessor	FT	1	1	0
Assessor	Real Estate Appraiser II	FT	2	2	0
Assessor	Real Estation Operations Coordinator	FT	1	1	0
Assessor	Real Estate Technician	FT	1	1	0
			5	5	0
Assessor has a Senior Real Estate Appraiser position that is authorized, but not funded for FY2018-19					

**FY2019 Budget Notes:** No significant budget changes are planned for FY2019. The department plans to accommodate the RE Technician position with 2 part-time employees (reflected in salary and benefit budgets). The purchase of replacement RE software is planned in FY2019 and is part of the adopted capital budget for FY2019.

*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 payroll, accounts payable, purchasing, budgeting, general accounting, grant administration and financial reporting. The department also manages the County's Financial Transparency Module – Open Gov which was launched in July of 2016.

The Finance Department produces the annual budget, the capital improvements plan and the Comprehensive Annual Financial Report.

<b>Finance</b>								
Location Code		0402						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0402-	41100	SALARIES & WAGES-REGULAR	394,501	413,132	430,257	446,220	467,793	21,573
0100-01-002-0402-	41200	SALARIES & WAGES-OVERTIME	2,074	38	-	500	-	(500)
0100-01-002-0402-	41300	PART-TIME SALARIES & WAGE	1,206	580	290	500	500	-
0100-01-002-0402-	42100	FICA	28,666	30,366	30,951	34,212	35,824	1,612
0100-01-002-0402-	42210	RETIREMENT	59,394	61,712	61,777	64,613	68,064	3,451
0100-01-002-0402-	42300	HOSPITAL/MEDICAL PLANS	33,644	37,924	55,313	63,603	79,421	15,818
0100-01-002-0402-	42400	GROUP LIFE INSURANCE	4,493	4,669	5,575	5,845	6,128	283
0100-01-002-0402-	42500	DISABILITY	234	492	464	561	659	99
0100-01-002-0402-	42700	WORKER'S COMPENSATION	431	335	345	450	470	20
0100-01-002-0402-	43101	PROFESSIONAL SERVICES	53,246	54,931	45,517	55,000	50,000	(5,000)
0100-01-002-0402-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0402-	43320	MAINTENANCE SVS CONTRACTS	624	15,160	24,861	27,000	25,000	(2,000)
0100-01-002-0402-	43600	ADVERTISING	412	25	-	500	-	(500)
0100-01-002-0402-	45210	POSTAL SERVICE	4,211	3,998	3,802	4,000	4,000	-
0100-01-002-0402-	45230	TELEPHONE	5,156	4,413	3,351	5,000	4,500	(500)
0100-01-002-0402-	45410	LEASE/RENT EQUIPMENT	-	569	1,620	-	-	-
0100-01-002-0402-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0402-	45540	CONVENTION & EDUCATION	14,929	4,829	1,674	4,874	4,920	46
0100-01-002-0402-	45600	COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-01-002-0402-	45810	DUES AND MEMBERSHIPS	860	745	740	695	775	80
0100-01-002-0402-	46001	OFFICE SUPPLIES	10,538	6,950	9,807	7,000	9,800	2,800
0100-01-002-0402-	46002	FOOD SUPPLIES	2,059	1,048	17	300	300	-
0100-01-002-0402-	46012	BOOKS & SUBSCRIPTIONS	153	242	34	250	200	(50)
0100-01-002-0402-	46024	DATA PROCESSING SUPPLIES	2,667	2,047	1,216	2,700	2,300	(400)
0100-01-002-0402-	48102	REPLACE FURNITURE & FIXTURES	1,960	2,465	-	-	-	-
0100-01-002-0402-	48104	REPLACE SOFTWARE & AGREEMENTS	-	-	-	-	-	-
0100-01-002-0402-	48107	INFO TECH EQUIPMENT	2,814	13,330	189	-	-	-
			624,269	660,000	677,798	723,823	760,655	36,832

*Finance (Continued)*

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Finance	Director of Finance	FT	1	1	0
Finance	Accounting Supervisor	FT	1	1	0
Finance	Payroll Supervisor	FT	1	1	0
Finance	Procurement Officer	FT	1	1	0
Finance	Financial Reporting Accountant	FT	1	1	0
Finance	Accounting Clerk	FT	1	1	0
Finance	Payroll Specialist	FT	1	1	0
			<b>7</b>	<b>7</b>	<b>0</b>

**FY2019 Budget Notes:** No significant budget changes are planned for FY2019.

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0403-	41100	SALARIES & WAGES-REGULAR	325,189	343,171	370,336	372,940	380,457	7,517
0100-01-002-0403-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0403-	41300	PART-TIME SALARIES & WAGES	1,775	29	1,131	2,500	16,000	13,500
0100-01-002-0403-	42100	FICA	22,985	24,760	27,031	28,721	30,329	1,608
0100-01-002-0403-	42210	RETIREMENT	50,344	52,536	53,335	54,002	55,357	1,355
0100-01-002-0403-	42300	HOSPITAL/MEDICAL PLANS	38,556	30,733	23,973	40,697	42,957	2,260
0100-01-002-0403-	42400	GROUP LIFE INSURANCE	3,809	3,974	4,825	4,886	4,984	98
0100-01-002-0403-	42500	DISABILITY	179	742	972	984	1,004	19
0100-01-002-0403-	42700	WORKER'S COMPENSATION	420	350	330	450	470	20
0100-01-002-0403-	43101	PROFESSIONAL SERVICES	12,400	28,214	7,145	-	-	-
0100-01-002-0403-	43310	REPAIRS AND MAINTENANCE	2,698	7,451	2,300	-	-	-
0100-01-002-0403-	43320	MAINTENANCE SVS CONTRACTS	47,084	83,398	84,560	-	-	-
0100-01-002-0403-	43600	ADVERTISING	1,482	299	-	-	-	-
0100-01-002-0403-	45210	POSTAL SERVICE	91	67	456	100	200	100
0100-01-002-0403-	45230	TELEPHONE	6,326	6,404	6,803	6,000	7,000	1,000
0100-01-002-0403-	45232	INTERNET	125	-	105	-	-	-
0100-01-002-0403-	45233	DATA LINES/T1	22,772	24,969	34,844	-	-	-
0100-01-002-0403-	45410	LEASE/RENT EQUIPMENT	584	434	373	500	2,400	1,900
0100-01-002-0403-	45540	CONVENTION & EDUCATION	6,269	1,014	5,173	6,000	6,000	-
0100-01-002-0403-	45810	DUES AND MEMBERSHIPS	-	331	498	300	300	-
0100-01-002-0403-	46001	OFFICE SUPPLIES	1,053	1,282	1,483	1,500	800	(700)
0100-01-002-0403-	46002	FOOD SUPPLIES	628	459	430	600	600	-
0100-01-002-0403-	46012	BOOKS & SUBSCRIPTIONS	-	140	117	200	200	-
0100-01-002-0403-	46058	COMPUTER LAB SUPPLIES	-	-	-	-	1,000	1,000
0100-01-002-0403-	46024	DATA PROCESSING SUPPLIES	6,806	5,636	8,008	3,000	1,500	(1,500)
0100-01-002-0403-	48101	MACHINERY & EQUIPMENT	37,160	3,309	5,460	-	-	-
0100-01-002-0403-	48104	SOFTWARE & SOFTWARE AGREE	13,129	14,408	7,514	-	-	-
0100-01-002-0403-	48107	INFO TECH EQUIPMENT	46,202	71,679	48,982	2,000	2,000	-
			648,068	705,786	696,185	525,381	553,558	28,177

*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 for FY2018.

County-Wide Information Technology NEW DEPARTMENT FOR FY2018								
Location Code	0405							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0405-	43101	PROFESSIONAL SERVICES	-	-	-	44,000	20,000	(24,000)
0100-01-002-0405-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0405-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	105,000	178,180	73,180
0100-01-002-0405-	45233	DATA LINES/T1	-	-	-	35,000	35,000	-
0100-01-002-0405-	46024	DATA PROCESSING SUPPLIES	-	-	-	4,000	5,000	1,000
0100-01-002-0405-	48101	MACHINERY & EQUIPMENT	-	-	-	-	-	-
0100-01-002-0405-	48104	SOFTWARE & SOFTWARE AGREE	-	-	-	30,000	22,000	(8,000)
0100-01-002-0405-	48107	INFO TECH EQUIPMENT	-	-	-	130,000	107,376	(22,624)
			-	-	-	348,000	367,556	19,556

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Information Technology	Director of Information Technology	FT	1	1	0
Information Technology	GIS Coordinator	FT	1	1	0
Information Technology	Information Systems Business Process Analyst	FT	1	1	0
Information Technology	Applications Specialist	FT	1	1	0
Information Technology	Information Systems Engineer	FT	1	1	0
Information Technology	GIS Technician	FT	1	1	0
			6	6	0

**FY2019 Budget Notes:** A new citizen computer lab was opened at the Central Wellness Center in FY2018, and an increase in part-time is budgeted to accommodate staffing that lab. Multiple Information Technology purchases and projects are planned for FY2019 to include:

Wireless Replacements  
MCT Replacement for Police Department  
Firewall Updates

# OPERATIONS

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Operations</b>							
<a href="#">0502</a>	County Garage	397,060	445,296	387,931	462,390	438,391	(23,999)
<a href="#">0503</a>	Refuse Disposal	68,300	65,566	41,434	58,823	55,895	(2,928)
<a href="#">0504</a>	General Properties	1,969,595	2,136,046	1,955,806	2,180,356	2,177,027	(3,328)
<a href="#">0505</a>	Parks & Recreation	873,060	895,032	929,162	991,843	993,993	2,149
<a href="#">0506</a>	County Engineering	4,982	2,906	1,818	4,000	3,000	(1,000)
	<b>Total Operations</b>	3,312,997	3,544,845	3,316,150	3,697,412	3,668,306	(29,106)

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						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-002-0502-	41100	SALARIES & WAGES-REGULAR	209,094	211,832	197,708	218,769	217,406	(1,363)
0100-01-002-0502-	41200	SALARIES & WAGES-OVERTIME	3,389	5,991	5,505	4,500	4,500	-
0100-01-002-0502-	41300	PART-TIME SALARIES & WAGE	13,440	25,032	29,164	25,000	25,000	-
0100-01-002-0502-	42100	FICA	16,935	18,392	17,981	18,993	18,888	(104)
0100-01-002-0502-	42210	RETIREMENT	32,632	33,321	28,315	31,678	31,633	(45)
0100-01-002-0502-	42300	HOSPITAL/MEDICAL PLANS	23,917	25,641	18,357	26,978	30,101	3,123
0100-01-002-0502-	42400	GROUP LIFE INSURANCE	2,468	2,521	2,723	2,866	2,848	(18)
0100-01-002-0502-	42500	DISABILITY INSURANCE	-	-	-	-	266	266
0100-01-002-0502-	42700	WORKER'S COMPENSATION	4,270	4,636	4,308	5,000	5,218	218
0100-01-002-0502-	43310	REPAIRS AND MAINTENANCE	1,104	540	5,770	6,000	10,000	4,000
0100-01-002-0502-	43600	ADVERTISING	-	-	329	-	-	-
0100-01-002-0502-	43701	LAUNDRY & DRY CLEANING	2,053	2,422	2,900	2,900	2,900	-
0100-01-002-0502-	44200	AUTOMOTIVE/MOTOR POOL	657	789	776	1,000	800	(200)
0100-01-002-0502-	45210	POSTAL SERVICE	13	17	-	20	20	-
0100-01-002-0502-	45230	TELEPHONE	2,298	1,902	2,096	2,000	2,200	200
0100-01-002-0502-	45305	MOTOR VEHICLE INSURANCE	707	1,156	1,357	1,586	1,200	(386)
0100-01-002-0502-	45410	LEASE/RENT EQUIPMENT	729	595	628	1,200	800	(400)
0100-01-002-0502-	45540	CONVENTION & EDUCATION	952	1,329	285	-	4,600	4,600
0100-01-002-0502-	46001	OFFICE SUPPLIES	940	733	1,299	1,000	1,000	-
0100-01-002-0502-	46002	FOOD SUPPLIES	130	514	134	200	200	-
0100-01-002-0502-	46007	REPAIRS & MAINTENANCE	-	-	27	-	-	-
0100-01-002-0502-	46008	VEHICLE & EQUIP. FUEL	19,138	22,951	5,350	15,000	15,000	-
0100-01-002-0502-	46009	VEHICLE & EQUIP. SUPPLIES	47,991	35,241	53,349	40,000	45,000	5,000
0100-01-002-0502-	46011	UNIFORM/APPAREL	615	927	535	700	700	-
0100-01-002-0502-	46012	BOOKS & SUBSCRIPTIONS	1,500	1,500	1,500	1,600	1,600	-
0100-01-002-0502-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0502-	46043	TOOLS & EQUIPMENT	9,878	7,250	5,725	30,300	3,500	(26,800)
0100-01-002-0502-	48101	MACHINERY & EQUIPMENT	2,148	1,047	1,812	2,600	12,110	9,510
0100-01-002-0502-	48102	FURNITURE & FIXTURES	-	168	-	1,500	900	(600)
0100-01-002-0502-	48105	REPLACE MOTOR VEHICLE	-	38,848	-	-	-	-
0100-01-002-0502-	48107	INFO TECH EQUIPMENT	62	-	-	-	-	-
0100-01-002-0502-	48201	MACHINERY & EQUIPMENT	-	-	-	21,000	-	(21,000)
			397,060	445,296	387,931	462,390	438,391	(23,999)

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
County Garage	Fleet Manager	FT	1	1	0
County Garage	Master Mechanic	FT	1	1	0
County Garage	Mechanic	FT	2	2	0
			4	4	0

**FY2019 Budget Notes:** No significant budget changes are planned for FY2019. Equipment & Tools categories are reduced as an alignment machine and a higher capacity vehicle lift were purchased in FY2018 and no such large purchases are planned in FY2019.



*Refuse Disposal*

<b>Landfill Maintenance</b>								
Location Code		0503						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-04-102-0503-	43101	PROFESSIONAL SERVICES	19,365	1,565	-	-	-	-
0100-04-102-0503-	43326	SANITATION SVC DUMPMaster	5,040	5,760	5,760	6,000	6,300	300
0100-04-102-0503-	43327	CLEAN COMMUNITY DAY	-	14,792	7,104	20,000	20,000	-
0100-04-102-0503-	43330	RECYCLING CENTER	4,697	13,375	4,455	-	-	-
0100-04-102-0503-	43350	LANDFILL/ MAINTENANCE	21,890	12,800	6,000	15,000	12,000	(3,000)
0100-04-102-0503-	45230	TELEPHONE	160	-	-	-	-	-
0100-04-102-0503-	45600	COUNTY CONT (CVWMA)	17,148	17,273	17,489	17,823	17,595	(228)
			68,300	65,566	41,434	58,823	55,895	(2,928)

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-04-103-0504-	41100	SALARIES & WAGES-REGULAR	351,458	425,432	401,956	391,161	405,530	14,369
0100-04-103-0504-	41200	SALARIES & WAGES-OVERTIME	9,544	16,959	16,935	14,000	14,000	-
0100-04-103-0504-	41300	PART-TIME SALARIES & WAGE	43,624	2,664	1,647	750	3,000	2,250
0100-04-103-0504-	42100	FICA	28,983	33,364	31,346	31,052	32,324	1,271
0100-04-103-0504-	42210	RETIREMENT	53,774	65,873	55,941	56,640	59,005	2,365
0100-04-103-0504-	42300	HOSPITAL/MEDICAL PLANS	48,336	69,422	64,780	72,651	69,423	(3,227)
0100-04-103-0504-	42400	GROUP LIFE INSURANCE	4,068	4,983	5,060	5,124	5,312	188
0100-04-103-0504-	42500	DISABILITY	-	288	294	297	839	542
0100-04-103-0504-	42700	WORKER'S COMPENSATION	5,670	5,113	4,524	5,250	5,479	229
0100-04-103-0504-	43101	PROFESSIONAL SERVICES	14,943	31,546	2,900	5,000	5,000	-
0100-04-103-0504-	43310	REPAIRS AND MAINTENANCE	235,119	292,597	261,628	225,000	300,000	75,000
0100-04-103-0504-	43320	MAINTENANCE SVS CONTRACTS	273,864	266,741	266,433	277,000	318,530	41,530
0100-04-103-0504-	43326	SANITATION SVS DUMPMASER	-	-	-	-	-	-
0100-04-103-0504-	43330	RECYCLING CENTER	-	-	-	-	-	-
0100-04-103-0504-	43600	ADVERTISING	-	255	-	300	255	(45)
0100-04-103-0504-	43701	LAUNDRY & DRY CLEANING	2,118	2,178	2,345	2,300	5,000	2,700
0100-04-103-0504-	44200	AUTOMOTIVE/MOTOR POOL	2,897	3,741	4,737	5,000	5,000	-
0100-04-103-0504-	45102	E-COURTS BLDG	80,886	93,580	74,229	94,000	90,000	(4,000)
0100-04-103-0504-	45103	E-POLICE BLDG	17,449	18,800	21,405	20,500	20,500	-
0100-04-103-0504-	45104	E-PG FIRE DEPARTMENT	6,882	10,190	11,548	11,000	11,000	-
0100-04-103-0504-	45105	E-FOOD BANK ANNEX	99	60	381	250	300	50
0100-04-103-0504-	45106	E-#5&6/ FOOD BANK	3,500	174	138	1,000	150	(850)
0100-04-103-0504-	45107	E-HERITAGE MUSEUM - CLERKS B	2,047	1,627	1,649	2,000	1,700	(300)
0100-04-103-0504-	45108	E-HERITAGE MUSEUM - MAIN	4,985	4,721	4,774	5,500	5,000	(500)
0100-04-103-0504-	45109	E-RCJA	695	-	-	-	-	-
0100-04-103-0504-	45110	E-BUREN BLDG	3,439	2,746	3,128	3,000	3,200	200
0100-04-103-0504-	45111	E-BUREN BLDG PARKING LOT LIGH	128	103	125	130	130	-
0100-04-103-0504-	45112	E-#12/HUMAN SERVICES BLDG	21,627	24,592	26,650	25,000	27,000	2,000
0100-04-103-0504-	45113	E-#7/HERITAGE MUSEUM ANNEX	-	-	-	-	-	-
0100-04-103-0504-	45115	E-#15 COUNTY GARAGE	5,613	5,971	6,145	7,000	6,500	(500)
0100-04-103-0504-	45116	E-#16/SCOTT PARK (CONCESSION	4,270	4,551	4,547	4,600	5,000	400
0100-04-103-0504-	45117	E-OLD NORTH/P&R	26,012	17,888	23,785	30,000	25,000	(5,000)
0100-04-103-0504-	45118	E-#18/TEMPLE PARK	7,612	7,854	9,457	9,000	9,000	-
0100-04-103-0504-	45119	E-#19/LANDFILL	-	-	-	-	-	-
0100-04-103-0504-	45120	E-#20/ANIMAL SERVICES CENTER	61,415	45,363	29,145	50,000	35,000	(15,000)
0100-04-103-0504-	45121	E-#21/BURROWSVILLE FIRE	3,982	3,891	5,548	5,000	6,000	1,000
0100-04-103-0504-	45122	E-#22/CARSON FIRE DEPART	6,028	6,810	8,880	19,000	10,000	(9,000)
0100-04-103-0504-	45123	E-#23/DISPUTANTA FIRE DEP	5,649	7,881	8,937	8,000	9,000	1,000
0100-04-103-0504-	45124	E-#24/JEFFERSON PARK FIRE	15,281	14,503	12,299	16,000	15,000	(1,000)
0100-04-103-0504-	45125	E-#25/EMERGENCY CREW BLDG	7,245	5,912	7,462	10,000	8,000	(2,000)
0100-04-103-0504-	45126	E-#26/STREET LIGHTING/VP	52,269	53,291	56,222	54,000	57,000	3,000
0100-04-103-0504-	45127	E-#27/STREET LIGHTING/PG	41,289	42,890	40,355	50,000	43,000	(7,000)
0100-04-103-0504-	45128	E-#28/CARSON SUB-STATION	5,936	4,276	3,751	6,000	5,000	(1,000)
0100-04-103-0504-	45129	E-#29-HOUSING	976	1,136	1,150	-	-	-
0100-04-103-0504-	45130	E-#30-B& G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45131	E-#30-DISPUTANTA COMM BLD	3,629	3,748	5,168	4,500	5,500	1,000
0100-04-103-0504-	45132	E-OLD MOORE	10,896	21,714	33,913	25,000	35,500	10,500
0100-04-103-0504-	45133	E - EXT.AG./S&W SCOTT PARK TR	2,351	2,203	2,309	2,400	2,400	-
0100-04-103-0504-	45134	E-SHADYWOOD RD TOWER	58	-	-	-	-	-
0100-04-103-0504-	45137	E-JEJ MOORE FIELD LIGHTS	27,477	22,306	22,120	30,000	25,000	(5,000)
0100-04-103-0504-	45138	E-NEW COUNTY ADMIN. BLDG	68,887	100,728	92,312	110,000	105,000	(5,000)
0100-04-103-0504-	45139	E-B'VILLE COMMUNITY CNTR	4,220	5,064	6,780	5,500	6,800	1,300
0100-04-103-0504-	45140	E-PG LIBRARY	21,013	23,390	25,027	25,000	25,500	500
0100-04-103-0504-	45141	E- TOWER SITES	17,215	18,843	19,852	19,000	20,000	1,000
0100-04-103-0504-	45142	E- EMER COMM BUILDING	11,900	13,161	16,372	14,000	16,500	2,500
0100-04-103-0504-	45145	E- NEW FIRE STATION	-	-	-	-	3,000	3,000
0100-04-103-0504-	45146	E- BURN BUILDING	-	-	-	-	2,000	2,000
0100-04-103-0504-	45151	H-#21/BURROWSVILLE FIRE	1,796	1,527	1,809	4,000	4,000	-
0100-04-103-0504-	45152	H-#22/CARSON FIRE DEPART	1,808	4,611	2,776	6,000	2,500	(3,500)
0100-04-103-0504-	45153	H-#23/DISPUTANTA FIRE DEP	1,881	1,640	2,135	4,000	4,000	-
0100-04-103-0504-	45154	H-#25/EMERGENCY CREW BLDG	4,454	3,154	3,936	5,500	5,500	-
0100-04-103-0504-	45155	H-#20/ANIMAL SHELTER	-	97	-	300	2,000	1,700

<b>General Properties</b>								
Location Code	0504							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-04-103-0504-	45157	H-#1/COURTS BUILDING	33,251	16,581	16,073	40,000	20,000	(20,000)
0100-04-103-0504-	45158	H-#28/CARSON SUB-STATION	1,699	1,084	1,275	2,000	1,500	(500)
0100-04-103-0504-	45159	H-#15 COUNTY GARAGE	4,870	4,290	4,561	7,000	5,000	(2,000)
0100-04-103-0504-	45160	H-B & G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45161	H-B PRINCE GEORGE FIRE DE	327	653	398	700	700	-
0100-04-103-0504-	45162	H-JEFF PARK FIRE DEPT	19	28	60	150	150	-
0100-04-103-0504-	45163	H-DISPUTANTA COMM BLDG	4,342	2,559	2,986	4,500	4,500	-
0100-04-103-0504-	45164	H-RECREATION GARAGE	29	-	4	-	-	-
0100-04-103-0504-	45165	H- COUNTY ADMIN. BLDG	19,358	14,347	18,994	30,000	25,000	(5,000)
0100-04-103-0504-	45166	FUEL FOR TOWER GENERATORS	1,666	186	335	2,500	7,000	4,500
0100-04-103-0504-	45167	FUEL FOR ECC BUILDING	3,766	5,721	2,674	6,500	6,500	-
0100-04-103-0504-	45168	H-BVILLE COMMUNITY CNTR	1,548	232	392	2,000	2,000	-
0100-04-103-0504-	45169	OLD MOORE SCHOOL	74,692	15,812	836	74,000	-	(74,000)
0100-04-103-0504-	45198	WATER SERVICE	15,553	16,879	16,112	18,500	17,500	(1,000)
0100-04-103-0504-	45199	SEWER SERVICE	15,467	17,154	18,339	18,500	19,000	500
0100-04-103-0504-	45210	POSTAL SERVICE	90	234	181	100	200	100
0100-04-103-0504-	45230	TELEPHONE	9,487	9,932	9,762	10,000	10,000	-
0100-04-103-0504-	45234	CABLE SERVICES	153	384	483	400	500	100
0100-04-103-0504-	45235	ALARM SERVICES	241	-	-	-	-	-
0100-04-103-0504-	45304	OTHER PROPERTY INSURANCE	47,401	47,467	48,616	60,000	60,000	-
0100-04-103-0504-	45305	MOTOR VEHICLE INSURANCE	2,443	2,472	2,278	3,000	3,000	-
0100-04-103-0504-	45410	LEASE/RENT EQUIPMENT	-	8,236	7,392	-	7,300	7,300
0100-04-103-0504-	45510	MILEAGE	-	12	-	-	-	-
0100-04-103-0504-	45540	CONVENTION & EDUCATION	429	172	135	-	1,000	1,000
0100-04-103-0504-	45608	HURRICANE SANDY	-	-	-	-	-	-
0100-04-103-0504-	46001	OFFICE SUPPLIES	4,821	4,870	5,651	5,000	5,000	-
0100-04-103-0504-	46002	FOOD SUPPLIES	1,178	961	(249)	300	300	-
0100-04-103-0504-	46005	JANITORIAL SUPPLIES	12,842	14,788	13,991	15,000	15,000	-
0100-04-103-0504-	46007	REPAIR & MAINTENANCE SUPP	62,770	85,433	52,420	83,000	60,000	(23,000)
0100-04-103-0504-	46008	VEHICLE & EQUIP. FUEL	11,843	10,204	8,984	15,000	13,000	(2,000)
0100-04-103-0504-	46009	VEHICLE & EQUIP. SUPPLIES	1,616	7,069	5,266	3,000	5,000	2,000
0100-04-103-0504-	46011	UNIFORM/APPAREL	392	560	1,117	1,500	1,500	-
0100-04-103-0504-	48107	INFO TECH EQUIPMENT	-	334	-	-	-	-
0100-04-103-0504-	48105	MOTOR VEHICLES	-	25,241	-	-	-	-
			1,969,595	2,136,046	1,955,806	2,180,356	2,177,027	(3,328)

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
General Properties	General Services Director	FT	1	1	0
General Properties	Senior Building Maintenance Mechanic	FT	1	1	0
General Properties	Buildings & Grounds Maintenance Mechanic	FT	1	1	0
General Properties	Building Maintenance Mechanic	FT	3	3	0
General Properties	Administrative Associate	FT	1	1	0
			<b>7</b>	<b>7</b>	<b>0</b>
General Properties has two (2) positions that are authorized, but not funded for FY2018-19:					
Courier / Stock Clerk & Deputy General Services Director					

**FY2019 Budget Notes:** For FY2019, some utility budget amounts were fine-tuned to more accurately reflect anticipated actual spending. Additionally, planned spending in building repairs was increased to accommodate much needed building maintenance. Overall, the total budget decreased in FY2019.

*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

Parks and Recreation Location Code 0505								
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-07-211-0505-	41100	SALARIES & WAGES-REGULAR	382,196	342,561	355,577	355,030	365,765	10,735
0100-07-211-0505-	41200	SALARIES & WAGES-OVERTIME	1,764	2,330	2,855	2,000	2,000	-
0100-07-211-0505-	41300	PART-TIME SALARIES & WAGE	42,555	52,313	58,501	112,398	70,000	(42,398)
0100-07-211-0505-	41303	GAME OFFICIAL FEES	44,005	52,789	54,869	46,438	46,438	-
0100-07-211-0505-	42100	FICA	30,872	29,190	30,760	39,464	37,042	(2,422)
0100-07-211-0505-	42210	RETIREMENT	53,973	53,173	50,475	51,408	53,219	1,810
0100-07-211-0505-	42300	HOSPITAL/MEDICAL PLANS	46,225	42,033	36,804	51,312	68,196	16,884
0100-07-211-0505-	42400	GROUP LIFE INSURANCE	4,083	4,022	4,566	4,651	4,792	141
0100-07-211-0505-	42500	DISABILITY INSURANCE	247	424	415	432	460	27
0100-07-211-0505-	42700	WORKER'S COMPENSATION	5,600	7,500	6,892	8,000	8,348	348
0100-07-211-0505-	43101	PROFESSIONAL SERVICES	173	1,667	190	-	-	-
0100-07-211-0505-	43200	OFFICIALS/ INSTRUCTORS	904	-	-	-	-	-
0100-07-211-0505-	43132	EMPL/ VOL RECOGNITION	1,701	1,650	1,875	2,000	2,000	-
0100-07-211-0505-	43310	REPAIRS AND MAINTENANCE	1,547	21,521	1,680	2,000	2,000	-
0100-07-211-0505-	43320	MAINTENANCE SVS CONTRACTS	8,666	14,646	11,243	13,620	13,620	-
0100-07-211-0505-	43323	JANITORIAL SERVICES	6,360	8,198	11,366	8,000	11,500	3,500
0100-07-211-0505-	43325	MAINT/ATHLETIC FIELDS	13,561	15,799	8,799	9,000	22,137	13,137
0100-07-211-0505-	43600	ADVERTISING	7,777	6,424	7,622	6,000	7,000	1,000
0100-07-211-0505-	44200	AUTOMOTIVE/MOTOR POOL	4,085	4,568	5,020	7,000	5,000	(2,000)
0100-07-211-0505-	45210	POSTAL SERVICE	361	407	563	600	600	-
0100-07-211-0505-	45230	TELEPHONE	7,489	7,294	8,190	5,150	9,425	4,275
0100-07-211-0505-	45305	MOTOR VEHICLE INSURANCE	1,786	1,807	2,086	2,000	2,800	800
0100-07-211-0505-	45410	LEASE/RENT EQUIPMENT	-	71	-	900	200	(700)
0100-07-211-0505-	45540	CONVENTION & EDUCATION	408	880	3,286	700	700	-
0100-07-211-0505-	45544	REC PROG SPEC ACTIVITIES	30,633	23,868	22,453	30,000	27,000	(3,000)
0100-07-211-0505-	45810	DUES AND MEMBERSHIPS	555	535	568	565	565	-
0100-07-211-0505-	46001	OFFICE SUPPLIES	7,209	7,032	5,975	5,000	6,500	1,500
0100-07-211-0505-	46002	FOOD SUPPLIES	3,120	2,355	1,969	1,500	2,500	1,000
0100-07-211-0505-	46003	AGRICULTURAL SUPPLIES	8,869	7,197	15,766	14,000	14,000	-
0100-07-211-0505-	46007	REPAIR & MAINTENANCE SUPP	40	(9)	421	-	-	-
0100-07-211-0505-	46008	VEHICLE & EQUIP. FUEL	13,681	11,096	12,031	13,000	13,000	-
0100-07-211-0505-	46009	VEHICLE & EQUIP. SUPPLIES	2,448	5,954	8,194	5,000	8,000	3,000
0100-07-211-0505-	46011	UNIFORM/APPAREL	2,481	853	3,258	2,000	2,000	-
0100-07-211-0505-	46012	BOOKS & SUBSCRIPTIONS	218	463	542	250	500	250
0100-07-211-0505-	46013	EDUCAT.& RECREAT.SUPPLIES	15,343	11,480	14,581	14,000	14,000	-
0100-07-211-0505-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-07-211-0505-	46018	TROPHIES, AWARDS	5,368	7,154	5,230	5,531	6,000	469
0100-07-211-0505-	46048	ATHLETIC SUPPLIES/EQUIPMENT	85,571	98,011	100,101	106,172	111,572	5,400
0100-07-211-0505-	46049	PARK & FACILITY SUPP/EQUIP	20,426	32,501	40,313	38,722	55,115	16,393
0100-07-211-0505-	48101	MACHINERY & EQUIPMENT	9,500	15,276	34,128	-	-	-
0100-07-211-0505-	48105	MOTOR VEHICLES	1,257	-	-	28,000	-	(28,000)
			873,060	895,032	929,162	991,843	993,993	2,149

*Parks & Recreation (Continued)*

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Parks & Recreation	Director of Parks & Recreation	FT	1	1	0
Parks & Recreation	Athletic Coordinator	FT	1	1	0
Parks & Recreation	Assistant Athletic Coordinator	FT	1	1	0
Parks & Recreation	Special Activities Coordinator	FT	1	1	0
Parks & Recreation	Office Associate II	FT	1	1	0
Parks & Recreation	Senior Grounds Maintenance Worker	FT	2	2	0
			<b>7</b>	<b>7</b>	<b>0</b>

**FY2019 Budget Notes:** The overall budget for FY2019 remains essentially flat. Part-time wages were adjusted to more accurately reflect actual spending. There are no vehicle purchases planned in FY2019 for Parks & Recreation. Other reductions accommodated an increase for new fencing at Scott Park (Park & Facility Supplies & Equipment).

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>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-04-103-0506-	42700	WORKER'S COMPENSATION	-	-	-	-	-	-
0100-04-103-0506-	45230	TELEPHONE	-	-	-	-	-	-
0100-04-103-0506-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0100-04-103-0506-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-04-103-0506-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-04-103-0506-	46017	STREET SIGNS	4,982	2,906	1,818	4,000	3,000	(1,000)
			4,982	2,906	1,818	4,000	3,000	(1,000)

# PUBLIC SAFETY

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Public Safety</b>							
0601	Police Department	5,101,623	5,075,064	5,029,599	5,360,344	5,637,003	276,658
0602	Grants/Law Enforcement	91,303	78,438	108,814	-	-	-
0603	Emergency Communications Center	917,853	914,679	933,860	1,106,330	1,349,962	243,633
0604	Prince George Fire Department	69,378	75,322	73,743	56,025	57,520	1,495
0605	Disputanta Fire Department	47,104	58,304	78,315	41,875	44,215	2,340
0606	Carson Fire Department	85,672	81,117	79,556	70,576	72,547	1,971
0607	Burrowsville Fire Department	26,442	72,959	61,172	40,823	34,688	(6,135)
0608	Jefferson Park Fire Department	70,930	47,598	74,348	54,425	55,974	1,549
0617	Merchant's Hope Fire Department (New Route 10)	-	-	-	-	16,760	16,760
0609	Prince George Emergency Crew	24,052	17,008	11,289	11,000	13,535	2,535
0610	Fire and EMS	2,076,985	2,248,326	2,615,824	2,716,746	2,863,624	146,879
0611	Animal Control	440,739	431,949	459,593	442,716	455,989	13,273
0612	Emergency Management	69,072	62,564	60,945	57,623	58,711	1,088
0613	SAFER GRANT	359,074	301,994	-	-	-	-
0614	FIRE & EMS GRANTS	165,792	114,330	163,057	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	-	-	-	-	216,224	216,224
0616	FIRE & EMS SAFER Hiring Grant	-	-	-	-	326,798	326,798
	<b>Total Public Safety</b>	<b>9,546,017</b>	<b>9,579,652</b>	<b>9,750,113</b>	<b>9,958,484</b>	<b>11,203,550</b>	<b>1,245,066</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								
				</					

*Police Department (Continued)*

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Police Department	Chief of Police	FT	1	1	0
Police Department	Police Captain	FT	2	2	0
Police Department	Police Lieutenant	FT	6	6	0
Police Department	Police Sergeant	FT	6	6	0
Police Department	Police Officer	FT	41	41	0
Police Department	Public Safety Information Systems Specialist*	FT	0	0	0
Police Department	Administrative Associate	FT	1	1	0
Police Department	Administrative Logistics Specialist (PTR)	PT	0.5	0.5	0
Police Department	Office Associate II	FT	1	1	0
Police Department	Office Associate I	FT	1	1	0
			<b>59.5</b>	<b>59.5</b>	<b>0</b>
The Public Safety Information Systems Specialist was converted to PSAP Manager and moved to the Emergency Communications Center during FY2018. The PT Administrative Logistics Specialist, a long-time Part-Time Temporary position was converted to Part-Time Regular during FY2018.					

**FY2019 Budget Notes:** The Board approve over \$293,000 in funding to improve Police Officer pay for FY2019. The Board will receive recommendations for a new Sworn Police Officer pay plan at its June 2018 meeting. Those title changes and recommendations are not reflected in the FY2019 Adopted budget document. Implementation could result in title changes from those reflected above.

For FY2019 the career development program approved in FY2017 continues for the Police Department (Year 3). Career development is a program that provides financial incentives and symbols of office to employees who consistently maintain a level of job performance above the standards set by the Department. Program participation is based on experience, college credit, training courses, specialized skills, job performance, and community participation. Nineteen (19) officers met career development requirements and received supplements beginning January 2018. Salary study recommendations could result in a change in method of compensation for career development.

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

*Emergency Communications Center*

Emergency Communications Center								
Location Code 0603								
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-100-0603-	41100	SALARIES & WAGES-REGULAR	492,706	450,472	471,770	545,922	701,316	155,394
0100-03-100-0603-	41200	SALARIES & WAGES-OVERTIME	40,161	53,933	34,315	45,000	40,000	(5,000)
0100-03-100-0603-	41300	PART-TIME SALARIES & WAGE	944	1,038	3,761	6,000	5,000	(1,000)
0100-03-100-0603-	41400	CAREER DEVELOPMENT	-	-	-	-	8,000	8,000
0100-03-100-0603-	42100	FICA	38,039	36,531	36,955	45,665	57,705	12,041
0100-03-100-0603-	42210	RETIREMENT	73,979	66,723	65,807	79,050	103,206	24,156
0100-03-100-0603-	42300	HOSPITAL/MEDICAL PLANS	80,383	75,529	71,557	106,232	150,494	44,262
0100-03-100-0603-	42400	GROUP LIFE INSURANCE	5,597	5,046	5,953	7,152	9,292	2,140
0100-03-100-0603-	42500	DISABILITY INSURANCE	793	945	1,049	1,475	2,136	661
0100-03-100-0603-	42700	WORKER'S COMPENSATION	665	553	517	600	626	26
0100-03-100-0603-	43101	PROFESSIONAL SERVICES	53,872	1,498	2,462	4,000	3,000	(1,000)
0100-03-100-0603-	43310	REPAIRS AND MAINTENANCE	667	6,500	18,274	-	-	-
0100-03-100-0603-	43320	MAINTENANCE SVS CONTRACTS	72,632	154,211	158,944	203,985	207,196	3,211
0100-03-100-0603-	43600	ADVERTISING	-	-	-	-	-	-
0100-03-100-0603-	45230	TELEPHONE	33,901	41,804	39,656	41,736	42,636	900
0100-03-100-0603-	45410	LEASE/RENT EQUIPMENT	5,787	6,467	6,661	6,844	7,050	206
0100-03-100-0603-	45540	CONVENTION & EDUCATION	1,942	5,097	1,313	3,000	3,000	-
0100-03-100-0603-	45810	DUES AND MEMBERSHIPS	92	92	92	370	505	135
0100-03-100-0603-	46001	OFFICE SUPPLIES	3,019	4,423	4,639	4,500	4,500	-
0100-03-100-0603-	46002	FOOD SUPPLIES	286	133	182	300	300	-
0100-03-100-0603-	46011	UNIFORM / APPAREL	-	-	427	-	500	500
0100-03-100-0603-	46024	DATA PROCESSING SUPPLIES	1,456	3,685	2,822	2,000	2,500	500
0100-03-100-0603-	48102	REPLACE FURN & FIXTURES	10,379	-	-	2,500	1,000	(1,500)
0100-03-100-0603-	48103	REPLACE COMM EQUIPMENT	-	-	-	-	-	-
0100-03-100-0603-	48107	INFO TECH EQUIPMENT	552	-	6,702	-	-	-
			917,853	914,679	933,860	1,106,330	1,349,962	243,633

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Emergency Communications Center	PSAP Manager	FT	1	1	0
Emergency Communications Center	Communications Supervisor	FT	2	2	0
Emergency Communications Center	Communications Officer	FT	14	14	0
			17	17	0

The board approved a PSAP Manager position during FY2018. This addition was accommodated by conversion of a PD Public Safety Information Systems Specialist . Additionally, the board approved the addition of 2 Communications Officers during FY2018.

**FY2019 Budget Notes:** The overall budget for the ECC increased by over \$243,000 for FY2019. This increase is attributable to reflecting 3 positions that were added during FY2018. A PSAP Manager was added by transferring a position from the Police Department (Public Safety Information Specialist). Two Communications Officers were added by use of General Fund Contingency during FY2018.

*Animal Services and Adoption Center*

<b>Animal Control</b>								
Location Code	0611							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-500-0611-	41100	SALARIES & WAGES-REGULAR	228,246	236,957	241,967	237,439	243,645	6,206
0100-03-500-0611-	41200	SALARIES & WAGES-OVERTIME	4,868	6,259	6,549	7,000	7,000	-
0100-03-500-0611-	41300	PART-TIME SALARIES & WAGE	31,234	32,665	36,832	36,000	36,000	-
0100-03-500-0611-	41400	CAREER DEVELOPMENT	-	-	-	-	4,000	4,000
0100-03-500-0611-	42100	FICA	19,486	20,506	21,029	21,454	22,234	781
0100-03-500-0611-	42210	RETIREMENT	34,237	36,222	33,987	34,381	36,032	1,651
0100-03-500-0611-	42300	HOSPITAL/MEDICAL PLANS	39,336	43,696	34,913	41,827	43,060	1,233
0100-03-500-0611-	42400	GROUP LIFE INSURANCE	2,590	2,741	3,075	3,110	3,244	134
0100-03-500-0611-	42500	DISABILITY INSURANCE	464	571	585	591	608	18
0100-03-500-0611-	42700	WORKER'S COMPENSATION	1,820	2,500	2,585	3,000	3,131	131
0100-03-500-0611-	43101	PROFESSIONAL SERVICES	13,564	10,702	8,971	10,000	12,000	2,000
0100-03-500-0611-	43160	ANIMAL DISPOSAL	-	-	-	-	-	-
0100-03-500-0611-	43320	MAINT SVC CONTRACT	3,050	955	955	955	955	-
0100-03-500-0611-	43310	REPAIRS AND MAINTENANCE	-	-	464	1,000	500	(500)
0100-03-500-0611-	43600	ADVERTISING	795	751	320	500	500	-
0100-03-500-0611-	44200	AUTOMOTIVE/MOTOR POOL	3,103	1,933	3,340	5,000	3,500	(1,500)
0100-03-500-0611-	45230	TELEPHONE	6,470	7,940	7,912	7,680	10,860	3,180
0100-03-500-0611-	45305	MOTOR VEHICLE INSURANCE	1,364	1,380	1,408	1,810	1,800	(10)
0100-03-500-0611-	45410	LEASE/RENT EQUIPMENT	863	1,381	766	1,470	1,620	150
0100-03-500-0611-	45540	CONVENTION & EDUCATION	525	2,317	2,405	2,500	1,500	(1,000)
0100-03-500-0611-	45810	DUES & MEMBERSHIPS	15	15	15	-	-	-
0100-03-500-0611-	45820	CLAIMS AND BOUNTIES	-	-	-	500	-	(500)
0100-03-500-0611-	46001	OFFICE SUPPLIES	1,418	1,890	2,210	2,500	2,300	(200)
0100-03-500-0611-	46002	FOOD SUPPLIES	3,977	1,108	908	2,000	2,000	-
0100-03-500-0611-	46005	JANITORIAL SUPPLIES	2,625	5,781	4,305	6,500	5,500	(1,000)
0100-03-500-0611-	46008	VEHICLE & EQUIP. FUEL	11,523	11,768	10,472	12,000	11,000	(1,000)
0100-03-500-0611-	46009	VEHICLE & EQUIP. SUPPLIES	125	-	1,441	1,500	1,000	(500)
0100-03-500-0611-	46010	POLICE SUPPLIES	1,467	538	676	1,000	1,000	-
0100-03-500-0611-	46011	UNIFORM/APPAREL	1,356	1,372	766	1,000	1,000	-
0100-03-500-0611-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-500-0611-	48107	INFO TECH EQUIPMENT	552	-	-	-	-	-
0100-03-500-0611-	48105	MOTOR VEHICLES	25,666	-	30,277	-	-	-
			440,739	431,949	459,593	442,716	455,989	13,273

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Animal Control	Animal Control Supervisor	FT	1	1	0
Animal Control	Animal Control Officer	FT	3	3	0
Animal Control	Office Associate II	FT	1	1	0
Animal Control	Kennel Attendant - Full-Time	FT	1	1	0
Animal Control	Kennel Attendant - Part-Time	PT	0.5	0.5	0
			<b>6.5</b>	<b>6.5</b>	<b>0</b>

**FY2019 Budget Notes:** No significant budget changes are anticipated in Animal Services for FY2019.

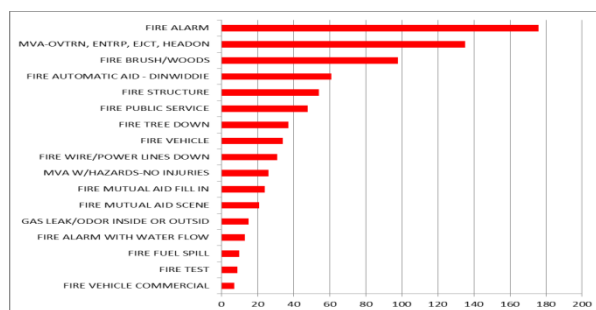
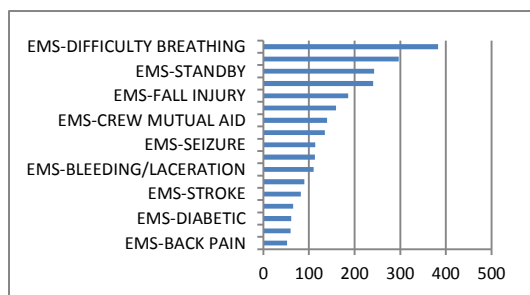
Law Enforcement Grants

Grants/ Law Enforcement								
Location Code		0602						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-100-0602-	41709	HWY GRANT	15,563	17,269	25,478	-	-	-
0100-03-100-0602-	42100	FICA	704	721	324	-	-	-
0100-03-100-0602-	43894	DRUG ENFORCEMENT	-	1,753	-	-	-	-
0100-03-100-0602-	45540	CONVENTION/EDUCATION	434	-	513	-	-	-
0100-03-100-0602-	45790	FIRST RESPONDER FUNDS	3	132	242	-	-	-
0100-03-100-0602-	46008	VEHICLE & EQUIPMENT FUEL	-	-	-	-	-	-
0100-03-100-0602-	46010	GRANT SUPPLIES	-	3,750	1,623	-	-	-
0100-03-100-0602-	46013	EDUCAT.& RECREAT.SUPPLIES	(1,303)	(1,056)	2,672	-	-	-
0100-03-100-0602-	46014	OTHER OPERATING SUPPLIES	-	3,205	22,861	-	-	-
0100-03-100-0602-	46026	CHILD SAFETY SEAT PROGRAM	-	-	31	-	-	-
0100-03-100-0602-	46029	ANIMAL SHELTER-DONATION	14,214	1,980	8,586	-	-	-
0100-03-100-0602-	46076	BRICK PAVER PROJECT	-	1,200	325	-	-	-
0100-03-100-0602-	46077	GRANT - ASPCA	-	-	2,000	-	-	-
0100-03-100-0602-	46078	GRANT - BODY ARMOR	-	-	11,994	-	-	-
0100-03-100-0602-	48101	MACHINERY & EQUIPMENT	-	-	10,000	-	-	-
0100-03-100-0602-	48203	E-911 COMMUNICATIONS GRANT	37,838	-	-	-	-	-
0100-03-100-0602-	48109	MADDIE'S FUND	23,850	49,484	22,166	-	-	-
			91,303	78,438	108,814	-	-	-
		<b>NOTHING INCLUDED IN ADOPTED BUDGET</b>						
		BUDGETED AMOUNTS AMENDED AS RECEIVED						

### Fire and EMS

Prince George County has twenty-one (21) full-time and thirty (30) 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 construction of a new Route 10 Fire Station currently underway.

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 2017 Prince George Fire & EMS responded to 3433 calls for service.



Approved operating and capital funding will provide for:

- Construction of a new Fire and EMS station to be located at Moody Road and James River Drive.
- A state of the art training facility capable of allowing our emergency response personnel to conduct live fire training scenarios that which reinforce their knowledge, skills, and abilities.
- Community Outreach initiative to include a coordinated Youth Fire and EMS summer camp, public CPR and first aid training, fire extinguisher training, and disaster preparedness tips.
- The Emergency Management division continues leading several outreach initiatives within the county such as conducting the statewide tornado drill, Survivor Day program and statewide earthquake drill with various departments and agencies in the County.

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.

*Fire and EMS (Continued)*

<b>Fire and EMS</b>								
Location Code	0610							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0610-	41100	SALARIES & WAGES-REGULAR	594,414	670,247	954,485	989,306	1,030,250	40,945
0100-03-200-0610-	41200	SALARIES & WAGES-OVERTIME	143,478	130,816	171,835	131,000	140,000	9,000
0100-03-200-0610-	41300	PART-TIME SALARIES & WAGE	309,262	399,283	302,518	236,328	355,000	118,672
0100-03-200-0610-	41400	CAREER DEVELOPMENT	-	-	-	10,000	10,000	-
0100-03-200-0610-	42100	FICA	71,757	88,021	105,817	103,782	117,447	13,664
0100-03-200-0610-	42210	RETIREMENT	92,628	105,276	136,125	144,699	151,356	6,657
0100-03-200-0610-	42300	HOSPITAL/MEDICAL PLANS	89,449	122,996	127,758	167,666	175,926	8,260
0100-03-200-0610-	42400	GROUP LIFE INSURANCE	7,008	7,964	12,315	13,091	13,627	536
0100-03-200-0610-	42700	WORKER'S COMPENSATION	22,750	32,200	41,772	44,000	45,916	1,916
0100-03-200-0610-	42701	LINE OF DUTY ACT	15,989	18,535	19,151	20,000	22,000	2,000
0100-03-200-0610-	42825	HEALTH & ACCIDENT INSURAN	39,223	39,065	41,229	42,000	45,000	3,000
0100-03-200-0610-	43101	PROFESSIONAL SERVICES	58,534	64,457	57,974	81,600	87,833	6,233
0100-03-200-0610-	43110	PAYM.MEDICAL/DENTAL/HOSP	26,695	17,887	10,924	28,100	20,000	(8,100)
0100-03-200-0610-	43310	REPAIRS AND MAINTENANCE	521	3,127	73	-	-	-
0100-03-200-0610-	43320	MAINTENANCE SVS CONTRACTS	40,929	71,299	69,374	85,572	79,580	(5,992)
0100-03-200-0610-	43500	PRINTING & BINDING	-	-	76	500	100	(400)
0100-03-200-0610-	43600	ADVERTISING	-	-	-	600	100	(500)
0100-03-200-0610-	43861	FORESTLAND PROTECTION	9,243	9,243	9,243	9,500	9,245	(255)
0100-03-200-0610-	43991	BANK FEES	-	1,037	1,233	480	1,200	720
0100-03-200-0610-	44200	AUTOMOTIVE/MOTOR POOL	34,243	39,541	29,249	55,000	35,000	(20,000)
0100-03-200-0610-	45210	POSTAL SERVICE	2,248	2,805	2,707	2,700	2,700	-
0100-03-200-0610-	45230	TELEPHONE	34,028	36,622	34,381	30,000	30,420	420
0100-03-200-0610-	45232	INTERNET	-	123	-	-	-	-
0100-03-200-0610-	45233	IT DATA LINES	-	-	548	-	9,600	9,600
0100-03-200-0610-	45234	CABLE SERVICES	5,320	6,702	6,523	6,700	8,200	1,500
0100-03-200-0610-	45305	MOTOR VEHICLE INSURANCE	45,808	49,368	51,603	55,000	55,000	-
0100-03-200-0610-	45310	EMS LIABILITY	4,685	5,274	7,230	7,000	6,000	(1,000)
0100-03-200-0610-	45410	LEASE/RENT EQUIPMENT	10,959	4,260	2,466	4,500	4,500	-
0100-03-200-0610-	45540	CONVENTION & EDUCATION	1,922	4,289	4,501	6,559	6,559	-
0100-03-200-0610-	45541	TRAINING	33,946	24,409	29,381	42,800	42,800	-
0100-03-200-0610-	45542	FIRE EDUCATION PROGRAMS	3,677	4,012	5,935	8,000	6,000	(2,000)
0100-03-200-0610-	45810	DUES AND MEMBERSHIPS	654	1,208	1,124	1,340	1,340	-
0100-03-200-0610-	46000	STATION SUPPLIES	-	2,276	3,373	3,600	4,100	500
0100-03-200-0610-	46001	OFFICE SUPPLIES	8,066	7,431	7,880	6,000	8,000	2,000
0100-03-200-0610-	46002	FOOD SUPPLIES	5,487	8,517	3,877	3,000	3,000	-
0100-03-200-0610-	46004	MEDICAL & LABORATORY SUPP	36,853	31,415	50,924	30,000	10,000	(20,000)
0100-03-200-0610-	460041	FIRE EMS AMBULANCE SUPPLIES	-	-	-	9,050	33,000	23,950
0100-03-200-0610-	46007	REPAIRS AND MAINTENANCE SUPPLIES	3,841	1,081	5,530	7,500	5,500	(2,000)
0100-03-200-0610-	46008	VEHICLE & EQUIP. FUEL	76,178	54,150	49,406	80,000	55,000	(25,000)
0100-03-200-0610-	46009	VEHICLE & EQUIP. SUPPLIES	113,897	99,072	111,337	72,500	85,000	12,500
0100-03-200-0610-	46011	UNIFORM/APPAREL	78,325	45,180	83,373	84,050	75,000	(9,050)
0100-03-200-0610-	46012	BOOKS & SUBSCRIPTIONS	-	230	174	1,650	300	(1,350)
0100-03-200-0610-	46013	EDUCAT. & RECREAT.SUPPLIES	10,769	10,105	9,666	10,000	10,000	-
0100-03-200-0610-	46014	OTHER OPERATING SUPPLIES	(259)	5,392	3,510	3,600	3,600	-
0100-03-200-0610-	46024	DATA PROCESSING SUPPLIES	1,501	-	-	-	-	-
0100-03-200-0610-	46036	COMMUNICATION EQUIPMENT	28,113	14,250	11,536	9,900	9,900	-
0100-03-200-0610-	46065	CTR TEAM EXPENSES	1,029	1,928	3,697	4,550	4,000	(550)
0100-03-200-0610-	46066	TURNOUT GEAR	-	-	-	18,205	15,000	(3,205)
0100-03-200-0610-	46101	HAZ MAT RESPONSE TEAM	7,941	361	1,831	2,000	2,000	-
0100-03-200-0610-	48102	FURNITURE & FIXTURES	3,315	590	5,622	1,200	1,200	-
0100-03-200-0610-	48107	INFO TECH EQUIPMENT	634	2,815	3,291	13,117	7,325	(5,792)
0100-03-200-0610-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	1,926	3,470	23,249	29,000	19,000	(10,000)
			2,076,985	2,248,326	2,615,824	2,716,746	2,863,624	146,879

*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.

**FIRE & EMS SAFER RECRUITMENT GRANT**

Location Code		0615						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0615-	41100	SAFER RECR SALARIES & WAGES	-	-	-	-	62,696	62,696
0100-03-200-0615-	42100	SAFER RECR FICA	-	-	-	-	4,796	4,796
0100-03-200-0615-	42210	SAFER RECR RETIREMENT	-	-	-	-	9,122	9,122
0100-03-200-0615-	42300	SAFER RECR HEALTH INSURANCE	-	-	-	-	8,163	8,163
0100-03-200-0615-	42400	SAFER RECR GROUP LIFE INSURANCE	-	-	-	-	821	821
0100-03-200-0615-	42500	SAFER RECR DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-200-0615-	45541	SAFER RECR TRAINING	-	-	-	-	45,000	45,000
0100-03-200-0615-	46011	SAFER RECR UNIFORMS	-	-	-	-	5,625	5,625
0100-03-200-0615-	46066	SAFER RECR TURNOUT GEAR	-	-	-	-	80,000	80,000
			-	-	-	-	216,224	216,224

**FIRE & EMS SAFER HIRING GRANT**

Location Code		0616						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0616-	41100	SAFER HIRING SALARIES & WAGES	-	-	-	-	229,561	229,561
0100-03-200-0616-	42100	SAFER HIRING FICA	-	-	-	-	17,561	17,561
0100-03-200-0616-	42210	SAFER HIRING RETIREMENT	-	-	-	-	33,401	33,401
0100-03-200-0616-	42300	SAFER HIRING HEALTH INSURANCE	-	-	-	-	43,268	43,268
0100-03-200-0616-	42400	SAFER HIRING GROUP LIFE INSURANCE	-	-	-	-	3,007	3,007
0100-03-200-0616-	42500	SAFER HIRING DISABILITY INSURANCE	-	-	-	-	-	-
			-	-	-	-	326,798	326,798

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Fire & EMS	Director of Fire & EMS	FT	1	1	0
Fire & EMS	Captain	FT	3	3	0
Fire & EMS	Lieutenant	FT	6	6	0
Fire & EMS	EMT/Paramedic/Firefighter	FT	4	4	0
Fire & EMS	EMT/Intermediate/Firefighter	FT	3	3	0
Fire & EMS	Fire/EMS Business Manager	FT	1	1	0
Fire & EMS	Office Associate II	FT	1	1	0
			19	19	0

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Fire & EMS SAFER	Lieutenant	FT	3	3	0
Fire & EMS SAFER	EMT/Paramedic/Firefighter	FT	2	2	0
Fire & EMS SAFER	Recruitment & Retention Coordinator	FT	1	1	0
			6	6	0



*Fire and EMS (Continued)*

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**FY2019 Budget Notes:** For FY2019 adjustments were made to incorporate receipt of 2 new SAFER federal grants. Overtime and part-time wages were adjusted to more accurately reflect previous year actual and current anticipated spending. Additionally, the Career Development program continues for Fire/EMS staff (Year 2) similar to the program approved for the Police Department in FY2017. For FY2019, an additional \$1,500 was provided in the training budget for each volunteer department.

*Prince George Fire Department*

Fire Company #1 - Prince George								
Location Code 0604								
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0604-	43101	PROFESSIONAL SERVICES	-	1,491	1,922	3,500	3,500	-
0100-03-200-0604-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0604-	45231	DATA LINES	-	-	-	300	-	(300)
0100-03-200-0604-	45410	LEASE/RENT EQUIPMENT	966	225	677	960	400	(560)
0100-03-200-0604-	45541	TRAINING	1,825	6,807	4,825	7,000	8,500	1,500
0100-03-200-0604-	46000	STATION SUPPLIES	-	2,717	2,272	5,000	2,440	(2,560)
0100-03-200-0604-	46001	OFFICE SUPPLIES	368	1,599	1,292	1,000	1,000	-
0100-03-200-0604-	46002	FOOD SUPPLIES	426	1,541	835	2,500	2,500	-
0100-03-200-0604-	46007	REPAIR & MAINT SUPP	-	1,601	-	-	300	300
0100-03-200-0604-	46008	VEH & EQUIP. FUEL	-	82	-	-	560	560
0100-03-200-0604-	46009	VEH & EQUIP. SUPPLIES	-	7,183	436	2,500	-	(2,500)
0100-03-200-0604-	46011	UNIFORM/APPAREL	21,055	6,991	21,273	480	125	(355)
0100-03-200-0604-	46014	OTHER OPERATING SUPPLIES	3,261	-	-	840	3,500	2,660
0100-03-200-0604-	46036	COMMUNICATION EQUIPMENT	-	1,197	673	2,490	3,200	710
0100-03-200-0604-	46066	TURNOUT GEAR	-	-	-	13,811	13,295	(516)
0100-03-200-0604-	48102	FURNITURE & FIXTURES	10,481	3,658	1,610	4,000	3,000	(1,000)
0100-03-200-0604-	48107	INFO TECH EQUIPMENT	2,267	-	2,144	865	450	(415)
0100-03-200-0604-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	7,551	14,064	20,604	10,779	14,750	3,971
0100-03-200-0604-	48201	MACHINERY & EQUIPMENT	4,244	-	-	-	-	-
0100-03-200-0604-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	11,069	-	-	-	-	-
0100-03-200-0604-	48248	FIRE PROGRAM FUNDS	5,866	26,165	15,182	-	-	-
			69,378	75,322	73,743	56,025	57,520	1,495

*Disputanta Fire Department*

Fire Company #2- Disputanta								
Location Code 0605								
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0605-	43101	PROFESSIONAL SERVICES	-	1,427	1,700	2,300	2,300	-
0100-03-200-0605-	43320	MAINTENANCE SVC CONTRACTS	-	1,760	1,760	1,500	1,750	250
0100-03-200-0605-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0605-	45231	DATA LINES	-	-	-	960	-	(960)
0100-03-200-0605-	45541	TRAINING	1,854	5,952	7,266	7,000	8,500	1,500
0100-03-200-0605-	46000	STATION SUPPLIES	-	210	378	600	850	250
0100-03-200-0605-	46001	OFFICE SUPPLIES	-	-	-	125	125	-
0100-03-200-0605-	46002	FOOD SUPPLIES	-	791	-	500	500	-
0100-03-200-0605-	46007	REPAIR & MAINT SUPP	-	1,622	-	-	600	600
0100-03-200-0605-	46009	VEH & EQUIP SUPPLIES	-	4,013	-	-	-	-
0100-03-200-0605-	46011	UNIFORM/APPAREL	80	1,475	16,535	100	100	-
0100-03-200-0605-	46014	OTHER OPERATING SUPPLIES	3,436	-	5	100	-	(100)
0100-03-200-0605-	46036	COMMUNICATION EQUIPMENT	-	1,974	535	-	2,100	2,100
0100-03-200-0605-	46066	TURNOUT GEAR	-	-	-	14,450	12,090	(2,360)
0100-03-200-0605-	48102	FURNITURE & FIXTURES	9,234	-	4,394	940	5,000	4,060
0100-03-200-0605-	48107	INFO TECH	-	2,070	1,608	1,000	500	(500)
0100-03-200-0605-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	2,836	11,983	14,861	12,300	9,800	(2,500)
0100-03-200-0605-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	5,558	11,532	-	-	-	-
0100-03-200-0605-	48248	FIRE PROGRAM FUNDS	24,106	13,495	29,275	-	-	-
			47,104	58,304	78,315	41,875	44,215	2,340

*Carson Fire Department*

<b>Fire Company #3- Carson</b>							
Location Code 0606							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted Increase / (Decrease)
0100-03-200-0606-	43101	PROFESSIONAL SERVICES	-	2,538	2,690	3,173	3,173
0100-03-200-0606-	45230	TELEPHONE	-	-	240	-	-
0100-03-200-0606-	45231	DATA LINES	-	-	-	960	(960)
0100-03-200-0606-	45410	LEASE/RENT EQUIPMENT	350	700	725	800	800
0100-03-200-0606-	45541	TRAINING	7,919	5,948	2,411	7,000	8,500
0100-03-200-0606-	46000	STATION SUPPLIES	-	2,545	852	1,000	1,800
0100-03-200-0606-	46001	OFFICE SUPPLIES	2,265	307	155	700	500
0100-03-200-0606-	46002	FOOD SUPPLIES	3,332	4,942	1,291	1,000	1,000
0100-03-200-0606-	46007	REPAIR & MAINTEN SUPP	-	361	-	-	700
0100-03-200-0606-	46009	VEHICLE EQUIP & SUPPLIES	-	8	375	-	1,700
0100-03-200-0606-	46011	UNIFORM/APPAREL	6,617	2,689	31,958	-	-
0100-03-200-0606-	46013	EDUCATION & REC SUPPLIES	-	115	-	-	-
0100-03-200-0606-	46014	OTHER OPERATING SUPPLIES	3,118	495	4,130	-	-
0100-03-200-0606-	46035	NON-CAPITAL FIRE & RESCUE EQUIPMENT	7,166	13,061	9,380	-	14,073
0100-03-200-0606-	46036	COMMUNICATION EQUIPMENT	-	1,173	567	3,750	3,150
0100-03-200-0606-	46066	TURNOUT GEAR	-	-	-	9,193	17,146
0100-03-200-0606-	48102	FURNITURE & FIXTURES	5,900	16,398	545	1,500	1,500
0100-03-200-0606-	48107	INFO TECH EQUIPMENT	-	1,726	959	-	-
0100-03-200-0606-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	8,865	11,325	16,100	41,500	18,505
0100-03-200-0606-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	12,980	-	-	-	-
0100-03-200-0606-	48248	FIRE PROGRAM FUNDS	27,161	16,786	7,178	-	-
			85,672	81,117	79,556	70,576	72,547

*Burrowsville Fire Department*

<b>Fire Company #4- Burrowsville</b>							
Location Code 0607							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted Increase / (Decrease)
0100-03-200-0607-	43101	PROFESSIONAL SERVICES	-	1,481	1,475	1,600	1,600
0100-03-200-0607-	45231	DATA LINES	-	-	-	960	-
0100-03-200-0607-	45410	LEASE/RENT EQUIPMENT	-	-	-	500	500
0100-03-200-0607-	45541	TRAINING	766	960	4,726	7,000	8,500
0100-03-200-0607-	45230	TELEPHONE	-	-	-	-	-
0100-03-200-0607-	46000	STATION SUPPLIES	-	-	755	500	500
0100-03-200-0607-	46001	OFFICE SUPPLIES	153	41	735	500	500
0100-03-200-0607-	46002	FOOD SUPPLIES	1,281	318	213	1,000	1,000
0100-03-200-0607-	46007	REPAIRS & MAINTENANCE	-	-	-	-	-
0100-03-200-0607-	46009	VEHICLE & EQUIP SUPPLIES	-	281	-	-	-
0100-03-200-0607-	46011	UNIFORM/APPAREL	12,844	2,267	13,614	-	-
0100-03-200-0607-	46014	OTHER OPERATING SUPPLIES	521	185	-	-	-
0100-03-200-0607-	46035	REPLACE FIRE & RESCUE EQUIPMENT	185	-	-	-	-
0100-03-200-0607-	46036	COMMUNICATIONS EQUIPMENT	-	1,250	3,643	2,075	2,075
0100-03-200-0607-	46066	TURNOUT GEAR	-	-	-	9,608	16,013
0100-03-200-0607-	48102	FURNITURE & FIXTURES	-	10,978	2,300	4,000	4,000
0100-03-200-0607-	48107	INFO TECH EQUIPMENT	-	598	959	-	-
0100-03-200-0607-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	4,612	4,970	15,750	13,080	-
0100-03-200-0607-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	5,418	4,960	-	-	-
0100-03-200-0607-	48248	FIRE PROGRAM FUNDS	662	44,670	17,002	-	-
			26,442	72,959	61,172	40,823	34,688

*Jefferson Park Fire Department*

<b>Fire Company #5- Jefferson Park</b>								
Location Code	0608							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	-	1,161	1,120	1,800	1,800	-
0100-03-200-0608-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0608-	45231	DATA LINES	-	-	-	960	-	(960)
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	619	515	635	650	1,600	950
0100-03-200-0608-	45541	TRAINING	2,898	7,487	5,424	7,000	8,500	1,500
0100-03-200-0608-	46000	STATION SUPPLIES	-	2,013	1,952	1,200	1,800	600
0100-03-200-0608-	46001	OFFICE SUPPLIES	1,903	1,345	840	1,000	1,000	-
0100-03-200-0608-	46002	FOOD SUPPLIES	755	1,341	668	1,000	1,000	-
0100-03-200-0608-	46007	REPAIRS & MAINT SUPP	-	370	-	-	-	-
0100-03-200-0608-	46008	VEHICLE & EQUIP FUEL	-	58	-	-	-	-
0100-03-200-0608-	46009	VEH EQUIPMENT SUPPLIES	-	3,187	-	-	-	-
0100-03-200-0608-	46011	UNIFORM/APPAREL	11,347	3,970	31,527	-	-	-
0100-03-200-0608-	46014	OTHER OPERATING SUPPLIES	2,169	-	14	585	585	-
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	-	3,746	8,916	-	650	650
0100-03-200-0608-	46066	TURNOUT GEAR	-	-	-	23,500	20,342	(3,158)
0100-03-200-0608-	48102	FURNITURE & FIXTURES	7,337	2,882	1,787	1,200	2,460	1,260
0100-03-200-0608-	48107	INFO TECH	-	-	714	1,730	-	(1,730)
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	3,269	7,616	10,687	13,800	16,237	2,437
0100-03-200-0608-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	6,565	-	-	-	-	-
0100-03-200-0608-	48248	FIRE PROGRAM FUNDS	34,069	11,907	10,064	-	-	-
			70,930	47,598	74,348	54,425	55,974	1,549

*Merchant's Hope / Route 10 Fire Department (NEW)*

<b>Fire Company #7- Merchant's Hope / Route 10</b>								
Location Code	0617	NEW FIRE STATION						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	-	-	-	-	1,600	1,600
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	-	-	-	-	500	500
0100-03-200-0608-	45541	TRAINING	-	-	-	-	4,250	4,250
0100-03-200-0608-	46000	STATION SUPPLIES	-	-	-	-	500	500
0100-03-200-0608-	46001	OFFICE SUPPLIES	-	-	-	-	250	250
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	-	-	-	-	1,660	1,660
0100-03-200-0608-	48102	FURNITURE & FIXTURES	-	-	-	-	3,000	3,000
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	-	-	-	5,000	5,000
			-	-	-	-	16,760	16,760

*Prince George Emergency Crew*

<b>Prince George Emergency Crew</b>								
Location Code	0609							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-200-0609-	45230	TELEPHONE	-	-	380	-	-	-
0100-03-200-0609-	45410	LEASE	-	-	-	-	1,600	1,600
0100-03-200-0609-	45541	TRAINING	5,854	5,641	2,923	7,000	8,500	1,500
0100-03-200-0609-	46000	STATION SUPPLIES	-	539	1,353	500	1,000	500
0100-03-200-0609-	46001	OFFICE SUPPLIES	1,570	831	1,633	1,500	500	(1,000)
0100-03-200-0609-	46002	FOOD SUPPLIES	457	255	248	500	500	-
0100-03-200-0609-	46004	MEDICAL & LAB SUPPLIES	-	4,845	-	-	-	-
0100-03-200-0609-	46007	REPAIRS & MAINT SUPP	-	-	21	-	-	-
0100-03-200-0609-	46009	VEH EQUIPMENT SUPPLIES	-	104	-	-	475	475
0100-03-200-0609-	46011	UNIFORM/APPAREL	1,200	988	4,134	1,000	660	(340)
0100-03-200-0609-	46014	OTHER OPERATING SUPPLIES	1,102	-	554	-	-	-
0100-03-200-0609-	46036	COMMUNICATIONS EQUIP	-	-	-	-	300	300
0100-03-200-0609-	48102	FURNITURE & FIXTURES	2,978	-	-	500	-	(500)
0100-03-200-0609-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	3,805	42	-	-	-
0100-03-200-0609-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	10,891	-	-	-	-	-
			24,052	17,008	11,288	11,000	13,535	2,535

**SAFER Grant (Expired)**

<b>SAFER GRANT</b>								
Location Code	0613							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-03-200-0613-	41100	SALARIES & WAGES-REGULAR	263,928	184,597	-	-	-	-
0100-03-200-0613-	41200	OVERTIME WAGES	2,620	38,912	-	-	-	-
0100-03-200-0613-	42100	FICA	24,285	16,551	-	-	-	-
0100-03-200-0613-	42210	RETIREMENT	41,511	28,805	-	-	-	-
0100-03-200-0613-	42300	HOSPITAL/MEDICAL PLANS	21,839	21,950	-	-	-	-
0100-03-200-0613-	42400	GROUP LIFE INSURANCE	3,141	2,179	-	-	-	-
0100-03-200-0613-	42700	WORKER'S COMPENSATION	1,750	9,000	-	-	-	-
			359,074	301,994	-	-	-	-
			EXPENDITURES MOVED TO DEPT 0610					
			IN ADOPTED BUDGET; GRANT EXPIRED					

**Other Fire/EMS Grants**

<b>FIRE &amp; EMS GRANTS</b>								
Location Code	0614							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-03-500-0614-	48249	RSFA ZOLL MONITOR	65,028	61,131	-	-	-	-
0100-03-500-0614-	45642	"4 FOR LIFE"	57,969	13,832	6,385	-	-	-
0100-03-500-0614-	45643	HMLD SECURITY	8,434	-	77,639	-	-	-
0100-03-500-0614-	46025	DONATIONS	87	-	549	-	-	-
0100-03-500-0614-	46038	LEPC DONATIONS	(248)	169	18	-	-	-
0100-03-500-0614-	46040	JOHN RANDOLPH	33,579	-	-	-	-	-
0100-03-500-0614-	46045	FIRE & EMS GRANT FOUND SUPPORT	-	-	-	-	-	-
0100-03-500-0614-	46080	HOMETOWN HEROES DAY	-	11,673	2,736	-	-	-
0100-03-500-0614-	46081	PG FIRE MUSEUM FUND	-	1,212	-	-	-	-
0100-03-500-0614-	46082	GUNS & HOSES	-	-	100	-	-	-
0100-03-500-0614-	48247	RSFA GRANT	941	288	835	-	-	-
0100-03-500-0614-	48248	FIRE EMS FIRE PROGRAM FUNDS	-	26,025	5,342	-	-	-
0100-03-500-0614-	48250	RSFA POWER PHONE	-	-	69,452	-	-	-
			165,792	114,330	163,057	-	-	-
			<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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-500-0612-	41100	0100061241100	FULL-TIME SALARIES & WAGES	-	-	-	-	-	-
0100-03-500-0612-	41300	0100061241300	PART-TIME SALARIES & WAGES	42,350	49,958	47,813	47,813	48,813	1,000
0100-03-500-0612-	42100	0100061242100	FICA	3,242	3,830	3,667	3,658	3,734	77
0100-03-500-0612-	42300	0100061242300	HOSPITAL/MEDICAL PLANS	-	-	-	-	-	-
0100-03-500-0612-	42400	0100061242400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-03-500-0612-	42700	0100061242700	WORKER'S COMPENSATION	177	200	218	253	264	11
0100-03-500-0612-	43101	0100061243101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-500-0612-	43320	0100061243320	MAINTENANCE SVC CONTRACTS	-	1,571	1,544	-	-	-
0100-03-500-0612-	45230	0100061245230	TELEPHONE	3,970	4,815	5,229	5,000	5,000	-
0100-03-500-0612-	45234	0100061245234	CABLE SERVICES	428	1	-	-	-	-
0100-03-500-0612-	45410	0100061245410	LEASE/RENT OF EQUIPMENT	200	140	282	200	200	-
0100-03-500-0612-	45540	0100061245540	CONVENTION & EDUCATION	-	343	118	300	300	-
0100-03-500-0612-	45541	0100061245541	TRAINING	-	363	-	400	400	-
0100-03-500-0612-	45810	0100061245810	DUES AND MEMBERSHIPS	-	150	-	-	-	-
0100-03-500-0612-	46001	0100061246001	OFFICE SUPPLIES	88	23	-	-	-	-
0100-03-500-0612-	46002	0100061246002	FOOD SUPPLIES	297	273	138	-	-	-
0100-03-500-0612-	46011	0100061246011	UNIFORM/APPAREL	120	-	-	-	-	-
0100-03-500-0612-	46014	0100061246014	OTHER OPERATING SUPPLIES	9,279	-	1,911	-	-	-
0100-03-500-0612-	46036	0100061246036	COMMUNICATION EQUIPMENT	8,813	896	-	-	-	-
0100-03-500-0612-	48102	0100061248102	FURNITURE & FIXTURES	107	-	-	-	-	-
0100-03-500-0612-	48103	0100061248103	EQUIPMENT REPLACEMENT	-	-	-	-	-	-
0100-03-500-0612-	48107	0100061248107	INFO TECHNOLOGY EQUIPMENT	-	-	25	-	-	-
				69,072	62,564	60,945	57,623	58,711	1,088

**FY2019 Budget Notes:** For FY2019 the full projected salary of the Part-Time EMS Director was included in the adopted budget. The projected Emergency Services EMPG grant of \$25,231 is also included as revenue in the adopted budget, and offsets approximately one-half of the salary and Social Security and Medicare tax.

# SOCIAL SERVICES

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Social Services</b>							
0701	Welfare Administration	1,734,104	1,824,352	1,800,869	1,981,766	2,026,047	44,281
0702	Public Assistance (incl. SLH)	434,346	454,700	426,029	603,871	604,077	206
0703	CSA/At Risk Youth	7,855	8,853	13,747	15,000	15,000	-
0704	CSA State	1,260,786	1,388,137	1,178,539	1,260,000	1,260,000	-
0706	Tax Relief for the Elderly	209,699	214,184	195,670	250,000	190,000	(60,000)
	<b>Total Social Services</b>	<b>3,646,790</b>	<b>3,890,226</b>	<b>3,614,854</b>	<b>4,110,637</b>	<b>4,095,124</b>	<b>(15,513)</b>

The Social Services Department provides the following services:

- Provides Intake Services to identify specific needs for individuals
- Provides Adult Services, available to impaired adults age 18 and older, as well as for victims of spousal abuse
- Provides Prevention and Support Services available for families with children under age 18
- Adult Protective Services are provided to adults who are in danger of abuse, neglect or exploitation
- Child Protective Services provided on behalf of children to protect them from abuse or neglect
- Provides Foster Care and Adoption Services
- Provides Employment Services for program participants ("VIEW")
- Provides short-term Emergency Assistance
- Medicaid Health Check-up Program
- Refugee Programs
- Provides Family Service and Family Planning Programs
- Administrator of the local Supplemental Nutrition Assistance Program (SNAP)
- Provides Temporary Assistance for Needy Families (TANF)
- Energy Assistance Program
- Provides Child Support Enforcement Referral
- Provides tax relief for the elderly and disabled

**FY2019 Budget Notes:** There are no significant overall changes projected in FY2019 for Social Services. New for FY2019 - \$10,000 has been included to provide Career Development pay to employees who successfully complete director established / board approved career development criteria. No additional staffing was included during budget adoption. As the General Assembly finalizes the state budget, if Medicaid Expansion is approved, additional state funding may be received and may necessitate the addition of an Eligibility Worker / Benefits Program Specialist.

## Welfare Administration

<b>Social Services</b>								
Location Code		0701						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-05-113-0701-	41100	SALARIES & WAGES-REGULAR	1,137,342	1,190,259	1,198,722	1,267,606	1,295,090	27,484
0100-05-113-0701-	41200	SALARIES & WAGES-OVERTIME	9,687	7,920	11,354	40,000	40,000	-
0100-05-113-0701-	41300	PART-TIME SALARIES & WAGE	38,588	44,281	59,165	53,363	55,113	1,750
0100-05-113-0701-	41301	COMP. COMMISSION MEMBERS	1,400	1,400	1,350	1,500	1,500	-
0100-05-113-0701-	41400	SS CAREER DEVELOPMENT	-	-	-	-	10,000	10,000
0100-05-113-0701-	42100	FICA	87,131	91,654	94,468	104,229	107,230	3,001
0100-05-113-0701-	42210	RETIREMENT	174,143	182,430	170,422	183,549	189,891	6,341
0100-05-113-0701-	42300	HOSPITAL/MEDICAL PLANS	143,177	167,742	141,355	183,449	198,606	15,157
0100-05-113-0701-	42400	GROUP LIFE INSURANCE	13,174	13,801	15,671	16,606	17,097	491
0100-05-113-0701-	42500	DISABILITY INSURANCE	394	186	205	505	715	210
0100-05-113-0701-	42700	WORKER'S COMPENSATION	3,920	2,800	3,016	3,500	3,700	200
0100-05-113-0701-	43101	PROFESSIONAL SERVICES	41,152	42,689	22,588	10,000	10,000	-
0100-05-113-0701-	43310	REPAIRS AND MAINTENANCE	(290)	-	-	1,500	1,500	-
0100-05-113-0701-	43320	MAINTENANCE SVS CONTRACTS	2,697	1,044	78	2,000	8,133	6,133
0100-05-113-0701-	43500	PRINTING & BINDING	571	166	559	500	500	-
0100-05-113-0701-	44200	AUTOMOTIVE/MOTOR POOL	1,261	1,529	1,082	3,000	3,000	-
0100-05-113-0701-	45210	POSTAL SERVICE	6,954	6,256	4,597	7,250	5,500	(1,750)
0100-05-113-0701-	45230	TELEPHONE	11,221	11,335	9,593	9,980	12,105	2,125
0100-05-113-0701-	45234	CABLE SERVICES	22	-	156	150	226	76
0100-05-113-0701-	45305	MOTOR VEHICLE INSURANCE	1,579	1,756	1,740	1,800	2,300	500
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	8,053	7,368	7,714	8,500	8,500	-
0100-05-113-0701-	45540	CONVENTION & EDUCATION	2,211	2,649	3,600	2,500	2,750	250
0100-05-113-0701-	45600	COUNTY CONTRIBUTIONS	2,500	4,500	7,000	4,500	4,500	-
0100-05-113-0701-	45810	DUES AND MEMBERSHIPS	805	740	340	825	1,090	265
0100-05-113-0701-	46001	OFFICE SUPPLIES	16,076	15,900	19,143	18,500	18,500	-
0100-05-113-0701-	46002	FOOD SUPPLIES	905	352	1,206	500	750	250
0100-05-113-0701-	46008	VEHICLE & EQUIP. FUEL	3,276	3,428	2,531	4,200	3,500	(700)
0100-05-113-0701-	46009	VEHICLE & EQUIP. SUPPLIES	1,179	155	213	-	-	-
0100-05-113-0701-	48102	FURNITURE & FIXTURES	1,588	260	1,205	1,500	1,500	-
0100-05-113-0701-	48105	MOTOR VEHICLES	21,479	19,845	19,884	-	20,840	20,840
0100-05-113-0701-	48107	INFO TECH EQUIPMENT	-	-	-	48,342	-	(48,342)
			1,734,104	1,824,352	1,800,869	1,981,766	2,026,047	44,281

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Social Services	Director of Social Services	FT	1	1	0
Social Services	Case Manager Supervisor	FT	1	1	0
Social Services	Senior Case Manager	FT	1	1	0
Social Services	Case Manager - Full-Time	FT	8	8	0
Social Services	Case Manager - Part-Time	PT	0.5	0.5	0
Social Services	Eligibility Supervisor	FT	1	1	0
Social Services	Eligibility Worker	FT	6	6	0
Social Services	Administrative Manager	FT	1	1	0
Social Services	Administrative Associate	FT	1	1	0
Social Services	Office Associate II	FT	4	4	0
			<b>24.5</b>	<b>24.5</b>	<b>0</b>



*Public Assistance*

<b>Public Assistance</b>								
Location Code		0702						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-05-113-0702-	42100	FICA	1,166	824	574	1,350	1,000	(350)
0100-05-113-0702-	43142	REUNIFICATION (PSSF) 866	8,465	11,422	9,750	16,560	17,728	1,168
0100-05-113-0702-	45704	AUXILIARY GRANTS- 804	25,899	45,268	41,393	50,800	50,800	-
0100-05-113-0702-	45705	AID TO DEPENDENT CHILDREN 848	-	-	-	1,000	1,000	-
0100-05-113-0702-	45706	ADC/FOSTER CARE 811	104,597	104,831	65,210	163,278	150,000	(13,278)
0100-05-113-0702-	45707	EMERGENCY ASSISTANCE 810	-	-	-	500	500	-
0100-05-113-0702-	45713	ADULT SERVICES 833	15,234	10,775	7,509	14,500	14,500	-
0100-05-113-0702-	45714	VIEW PURCHASED SERV. 872	14,105	12,899	5,893	37,836	37,836	-
0100-05-113-0702-	45716	PURCHASED SERVICE-JOBS	30	541	-	-	-	-
0100-05-113-0702-	45718	SUBSIDIZED ADOPTIONS 812	162,037	180,041	225,066	171,079	200,424	29,345
0100-05-113-0702-	45719	RESPIRE CARE - 864	705	520	655	2,100	1,125	(975)
0100-05-113-0702-	45720	INDEPENDENT LIVING 861	-	15	-	1,304	-	(1,304)
0100-05-113-0702-	45721	INDEPENDENT LIVING- POS 862	933	915	477	960	1,932	972
0100-05-113-0702-	45723	FAMILY PRESERVATION SSBG 829	1,764	517	458	7,482	2,878	(4,604)
0100-05-113-0702-	45729	FOSTERING FUTURES 814	-	-	-	6,300	6,957	657
0100-05-113-0702-	45740	CDC QUALITY INIT GRANT 890	7,425	7,425	7,425	7,425	-	(7,425)
0100-05-113-0702-	45725	ADULT PROTECTIVE SERVICES 895	2,598	4,422	560	6,397	6,397	-
0100-05-113-0702-	45726	CRISIS STABILIZATION	9,506	1,139	-	-	-	-
0100-05-113-0702-	45728	SPECIAL NEEDS ADOPTION 817	79,884	73,146	61,059	115,000	111,000	(4,000)
			434,346	454,700	426,029	603,871	604,077	206

*Comprehensive Services Act*

## Administration:

<b>CSA/At Risk Youth</b>								
Location Code		0703						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-05-113-0703-	41100	SALARIES & WAGES-REGULAR	-	4,315	9,000	9,000	9,000	-
0100-05-113-0703-	42100	FICA	-	330	-	-	-	-
0100-05-113-0703-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-05-113-0703-	42700	WORKER'S COMPENSATION	-	-	-	-	-	-
0100-05-113-0703-	43101	PROFESSIONAL SERVICES	4,263	224	825	1,000	1,000	-
0100-05-113-0703-	45210	POSTAL SERVICE	93	204	233	100	100	-
0100-05-113-0703-	45540	CONVENTION & EDUCATION	1,466	2,712	2,776	3,000	3,000	-
0100-05-113-0703-	46024	DATA PROCESSING SUPPLIES	-	308	-	1,000	500	(500)
0100-05-113-0703-	46001	OFFICE SUPPLIES	1,034	760	914	900	900	-
0100-05-113-0703-	46002	FOOD SUPPLIES	-	-	-	-	500	500
0100-05-113-0703-	48107	INFO TECH EQ	1,000	-	-	-	-	-
			7,855	8,853	13,747	15,000	15,000	-

## State Programs:

<b>CSA State</b>								
Location Code	0704							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-05-113-0704-	45741	THERAPEUTIC FOSTER CARE	-	6,244	14,146	12,000	7,000	(5,000)
0100-05-113-0704-	45742	THERAPEUTIC FOSTER CARE	188,745	151,200	95,737	136,500	136,500	-
0100-05-113-0704-	45743	STATE TFC PAR AGRMT NCFC	-	-	-	-	-	-
0100-05-113-0704-	45745	SPECIALIZED FOSTER CARE	-	-	-	-	-	-
0100-05-113-0704-	45746	FC IV-E COMM BASED	1,628	2,910	-	500	500	-
0100-05-113-0704-	45747	FSTR CARE MAINT ONLY	24,457	16,176	-	6,000	6,000	-
0100-05-113-0704-	45748	FC MAINT & OTHER	7,800	22,368	36,464	25,000	20,000	(5,000)
0100-05-113-0704-	45749	PREV COM BASED SVC	17,088	9,664	8,093	10,000	10,000	-
0100-05-113-0704-	45754	SPD PRIV DAY FACILITY	962,181	1,126,063	963,784	1,035,000	1,035,000	-
0100-05-113-0704-	45755	SPD WRAP AROUND	-	-	-	5,000	3,000	(2,000)
0100-05-113-0704-	45781	FC IV-E CONG CARE	-	1,996	-	-	-	-
0100-05-113-0704-	45782	FC CONG RES NON IV-E	56,997	51,516	56,130	30,000	42,000	12,000
0100-05-113-0704-	45785	SPED CONG CARE ED SRVC	1,890	-	4,185	-	-	-
			1,260,786	1,388,137	1,178,539	1,260,000	1,260,000	-

NOTES: There is no projected increase in CSA expenditures. There were increases during the past two budget cycles to more accurately reflect level of services provided.

*Tax Relief for the Elderly/Disabled*

<b>Tax Relief for Elderly/ Disabled</b>								
Location Code	0706							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-05-113-0706-	45732	TAX RELIEF ELDERLY/DISAB	209,699	214,184	195,670	250,000	190,000	(60,000)
			209,699	214,184	195,670	250,000	190,000	(60,000)

The budgeted amount for Tax Relief for Elderly/Disabled has been reduced for FY2019 to more accurately reflect actual expenditures in FY17 and FY18. FY18 adjustment was \$159,459.

# NON-DEPARTMENTAL

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Other</b>							
0901	Registrar	234,871	281,578	256,655	270,977	278,497	7,520
0902	Circuit Court	119,143	154,652	141,012	126,591	145,192	18,601
0903	General District Court	44,005	35,976	46,799	48,360	47,920	(440)
0904	Magistrate	-	273	246	475	475	-
0905	Law Library	8,958	11,655	12,745	-	-	-
0906	Victim Witness	62,668	69,572	90,475	113,998	115,798	1,800
0907	Board and Care of Prisoners	2,155,973	1,651,900	1,530,976	1,476,332	1,612,131	135,799
0908	Court Services	835	897	258	2,100	2,100	-
0909	Juvenile Services VJCCCA	74,231	74,999	74,831	73,441	83,013	9,572
0910	Local Health Department	222,377	222,377	222,377	222,377	222,377	-
0911	Dist.19 MHMR Services Board	99,305	99,305	99,305	107,342	107,342	-
0912	Contribution to Colleges	2,000	-	12,000	14,494	16,459	1,965
0913	Regional Library	560,020	568,423	579,794	592,224	598,146	5,922
0914	Soil & Water Conservation	14,250	14,250	14,250	18,000	20,000	2,000
0915	Resource Cons. & Develop. Council	2,850	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	57,466	61,679	62,907	79,880	83,933	4,053
0917	Other Functions	134,289	125,697	171,923	261,024	268,024	7,000
0918	Farmer's Market	1,674	4,173	9,239	10,959	10,959	-
	<b>Total Other</b>	<b>3,794,915</b>	<b>3,380,406</b>	<b>3,328,792</b>	<b>3,421,574</b>	<b>3,615,366</b>	<b>193,792</b>

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-01-003-0901-	41100	SALARIES & WAGES-REGULAR	108,164	110,527	112,963	113,330	115,729	2,399
0100-01-003-0901-	41200	SALARIES & WAGES-OVERTIME	4,567	6,696	8,471	5,500	5,500	-
0100-01-003-0901-	41300	PART-TIME SALARIES & WAGE	16,867	18,774	19,288	20,000	21,125	1,125
0100-01-003-0901-	41301	COMP. COMMISSION MEMBERS	-	-	-	3,080	3,080	-
0100-01-003-0901-	41041	COMP/OFFICERS OF ELECTION	26,398	40,295	32,298	31,000	31,000	-
0100-01-003-0901-	42100	FICA	10,154	10,737	11,211	13,228	13,497	270
0100-01-003-0901-	42210	RETIREMENT	16,893	17,262	16,208	16,410	16,839	428
0100-01-003-0901-	42300	HOSPITAL/MEDICAL PLANS	15,945	17,104	13,809	14,485	16,325	1,840
0100-01-003-0901-	42400	GROUP LIFE INSURANCE	1,278	1,306	1,466	1,485	1,516	31
0100-01-003-0901-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-003-0901-	42700	WORKER'S COMPENSATION	70	135	129	150	157	7
0100-01-003-0901-	43101	PROFESSIONAL SERVICES	3,235	9,995	6,700	6,300	6,300	-
0100-01-003-0901-	43310	REPAIRS AND MAINTENANCE	358	-	175	3,000	3,000	-
0100-01-003-0901-	43320	MAINTENANCE SVS CONTRACTS	4,892	4,422	3,000	4,500	4,500	-
0100-01-003-0901-	43600	ADVERTISING	1,023	708	325	500	500	-
0100-01-003-0901-	45210	POSTAL SERVICE	1,702	6,354	3,909	3,500	3,500	-
0100-01-003-0901-	45230	TELEPHONE	2,521	2,801	2,603	2,500	2,500	-
0100-01-003-0901-	45410	LEASE/RENT EQUIPMENT	1,593	2,222	2,046	2,200	2,200	-
0100-01-003-0901-	45420	LEASE/RENT OF BUILDING	400	600	400	400	800	400
0100-01-003-0901-	45510	MILEAGE	1,482	2,291	2,498	2,000	2,000	-
0100-01-003-0901-	45540	CONVENTION & EDUCATION	2,109	1,329	1,854	3,000	4,000	1,000
0100-01-003-0901-	45810	DUES AND MEMBERSHIPS	125	360	470	360	380	20
0100-01-003-0901-	46001	OFFICE SUPPLIES	3,634	3,644	3,879	3,500	3,500	-
0100-01-003-0901-	46002	FOOD SUPPLIES	-	342	195	350	350	-
0100-01-003-0901-	46014	OTHER OPERATING SUPPLIES	1,799	1,483	640	1,200	1,200	-
0100-01-003-0901-	46021	BALLOTS	8,992	16,261	11,395	13,000	13,000	-
0100-01-003-0901-	46024	DATA PROCESSING SUPPLIES	671	5,931	418	1,000	1,000	-
0100-01-003-0901-	48107	INFO TECHNOLOGY EQUIPMENT	-	-	304	5,000	5,000	-
			234,871	281,578	256,655	270,977	278,497	7,520

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Registrar	General Registrar	FT	1	1	0
Registrar	Deputy Registrar	FT	1	1	0
Registrar	Deputy Registrar	PT	0.5	0.5	0
			2.5	2.5	0

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0902-	41100	SALARIES & WAGES-REGULAR	64,271	65,556	80,216	55,688	59,538	3,850
0100-02-010-0902-	41111	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-02-010-0902-	41302	COMP.JURORS AND WITNESSES	3,990	2,100	2,490	10,000	10,000	-
0100-02-010-0902-	42100	FICA	4,799	4,954	6,133	4,260	4,555	295
0100-02-010-0902-	42210	RETIREMENT	10,110	10,312	9,487	8,064	8,663	599
0100-02-010-0902-	42300	HOSPITAL/MEDICAL PLANS	7,972	8,547	3,507	5,250	5,000	(250)
0100-02-010-0902-	42400	GROUP LIFE INSURANCE	765	780	858	730	780	50
0100-02-010-0902-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0902-	42700	WORKER'S COMPENSATION	77	150	65	150	157	7
0100-02-010-0902-	43101	PROFESSIONAL SERVICES	87	-	219	-	-	-
0100-02-010-0902-	43320	MAINTENANCE SVS CONTRACTS	725	84	1,178	1,000	1,000	-
0100-02-010-0902-	45210	POSTAGE	12	-	-	2,000	1,000	(1,000)
0100-02-010-0902-	45230	TELEPHONE	546	404	-	1,700	600	(1,100)
0100-02-010-0902-	45600	COUNTY CONTRIBUTIONS	19,655	56,575	30,324	26,250	42,400	16,150
0100-02-010-0902-	46001	OFFICE SUPPLIES	509	190	-	500	500	-
0100-02-010-0902-	46002	FOOD SUPPLIES	-	-	47	-	-	-
0100-02-010-0902-	46030	OFFICE EXPENSE-JUDGES	5,000	5,000	5,000	5,000	5,000	-
0100-02-010-0902-	48102	FURNITURE & FIXTURES	626	-	1,488	6,000	6,000	-
			119,143	154,652	141,012	126,591	145,192	18,601

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Circuit Court - Judge	Court Administrator	FT	1	1	0
			1	1	0

The salary and benefit costs for the Court Administrator reflected above are shared between Brunswick County, Greensville 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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0903-	43101	PROFESSIONAL SERVICES	615	-	1,689	500	500	-
0100-02-010-0903-	43150	LEGAL SERVICES	28,267	22,944	28,695	30,000	30,000	-
0100-02-010-0903-	45210	POSTAL SERVICE	72	70	-	70	70	-
0100-02-010-0903-	45230	TELEPHONE	2,248	2,065	2,464	2,500	2,500	-
0100-02-010-0903-	45410	LEASE/RENT EQUIPMENT	9,195	8,764	9,272	10,000	10,000	-
0100-02-010-0903-	45540	CONVENTION & EDUCATION	2,099	1,076	3,041	3,000	3,000	-
0100-02-010-0903-	45810	DUES AND MEMBERSHIPS	-	-	-	160	200	40
0100-02-010-0903-	46001	OFFICE SUPPLIES	58	210	643	500	500	-
0100-02-010-0903-	46002	FOOD SUPPLIES	-	69	396	80	300	220
0100-02-010-0903-	46024	DATA PROCESSING SUPPLIES	1,122	380	-	1,200	500	(700)
0100-02-010-0903-	46012	BOOKS & SUBSCRIPTIONS	329	398	599	350	350	-
			44,005	35,976	46,799	48,360	47,920	(440)

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0904-	45230	TELEPHONE	-	-	-	200	100	(100)
0100-02-010-0904-	45810	DUES AND MEMBERSHIPS	-	-	-	75	-	(75)
0100-02-010-0904-	46001	OFFICE SUPPLIES	-	104	246	100	200	100
0100-02-010-0904-	48102	FURNITURE & FIXTURES - REPL	-	168	-	-	175	175
0100-02-010-0904-	48103	COMMUNICATION EQUIPMENT	-	-	-	100	-	(100)
			-	273	246	475	475	-

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-02-010-0906-	41100	SALARIES & WAGES-REGULAR	41,437	41,655	47,137	47,660	48,660	1,000
0100-02-010-0906-	41300	PART-TIME WAGES	-	-	16,275	19,968	19,968	-
0100-02-010-0906-	42100	FICA	3,030	3,102	4,628	5,174	5,250	77
0100-02-010-0906-	42210	RETIREMENT	6,395	6,552	6,816	6,901	7,080	179
0100-02-010-0906-	42300	HOSPITAL/MEDICAL PLANS	7,972	8,524	7,748	14,103	14,634	531
0100-02-010-0906-	42400	GROUP LIFE INSURANCE	484	496	617	624	637	13
0100-02-010-0906-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0906-	42700	WORKER'S COMPENSATION	46	42	50	74	74	-
0100-02-010-0906-	43101	PROFESSIONAL SERVICES	-	-	37	-	-	-
0100-02-010-0906-	43320	MAINTENANCE SERVICE CONTRACTS	1,264	360	360	360	360	-
0100-02-010-0906-	45210	POSTAL SERVICE	-	-	250	250	250	-
0100-02-010-0906-	45230	TELEPHONE	53	10	-	500	500	-
0100-02-010-0906-	45510	MILEAGE	-	-	217	358	358	-
0100-02-010-0906-	45540	CONVENTION & EDUCATION	-	233	1,380	1,575	1,575	-
0100-02-010-0906-	45810	DUES AND MEMBERSHIPS	100	100	100	200	200	-
0100-02-010-0906-	46001	OFFICE SUPPLIES	1,886	431	2,313	1,350	1,350	-
0100-02-010-0906-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0906-	46014	OTHER OPERATING SUPPLIES	-	8,067	302	200	200	-
0100-02-010-0906-	46042	OTHER SUPPLIES (GRANTS)	-	-	-	12,401	12,401	-
0100-02-010-0906-	48102	FURNITURE AND FIXTURES	-	-	873	900	900	-
0100-02-010-0906-	48107	INFO TECH EQUIPMENT	-	-	1,373	1,400	1,400	-
			62,668	69,572	90,475	113,998	115,798	1,800

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Victim Witness	Victim Witness Program Coordinator	FT	1	1	0
			1	1	0

**FY2019 Budget Notes:** There are no significant changes for the Victim Witness budget for FY2019.

*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.

Board and Care of Prisoners								
Location Code	0907							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-300-0907-	43840	BOARD & CARE OF PRISONERS	1,844,095	1,383,392	1,276,701	1,237,720	1,354,890	117,170
0100-03-300-0907-	45230	TELEPHONE	1,355	1,197	1,141	1,500	1,500	-
0100-03-300-0907	46008	VEHICLE & EQUIP FUEL	-	-	-	600	600	-
0100-03-300-0907-	47002	CRATER YOUTH CARE COMM	310,523	267,311	253,134	236,512	255,141	18,629
			2,155,973	1,651,900	1,530,976	1,476,332	1,612,131	135,799

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-300-0908-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-300-0908-	44200	AUTOMOTIVE/MOTOR POOL	-	-	34	200	200	-
0100-03-300-0908-	45230	TELEPHONE	835	897	224	1,400	1,400	-
0100-03-300-0908-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0908-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
			835	897	258	2,100	2,100	-

**VJCCCA:**

<b>VJCCCA</b>								
Location Code		0909						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-03-300-0909-00	41100	SALARIES & WAGES-REGULAR	46,481	48,394	49,361	49,036	50,036	1,000
0100-03-300-0909-	42100	FICA	3,418	3,562	3,609	3,751	3,828	77
0100-03-300-0909-	42210	RETIREMENT	7,311	7,469	7,013	7,100	7,280	180
0100-03-300-0909-	42300	HOSPITAL/MEDICAL PLANS	7,949	8,139	6,839	7,912	12,054	4,142
0100-03-300-0909-	42400	GROUP LIFE INSURANCE	553	565	634	642	655	13
0100-03-300-0909-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-300-0909-	42700	WORKER'S COMPENSATION	294	788	800	800	835	35
0100-03-300-0909-	43101	PROFESSIONAL SERVICES	-	516	-	-	-	-
0100-03-300-0909-	43170	OUTREACH DETENTION	994	88	922	600	800	200
0100-03-300-0909-	43176	INDIVIDUAL COUNSELING	-	-	-	-	-	-
0100-03-300-0909-	43310	REPAIRS & MAINTENANCE	678	-	-	-	-	-
0100-03-300-0909-	45210	POSTAGE	34	32	36	-	-	-
0100-03-300-0909-	45230	TELEPHONE	4,376	3,932	4,115	2,150	6,000	3,850
0100-03-300-0909-	45305	VEHICLE INSURANCE	236	238	243	250	237	(13)
0100-03-300-0909-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0909-	45541	TRAINING	100	64	195	500	500	-
0100-03-300-0909-	46001	OFFICE SUPPLIES	874	541	318	500	488	(12)
0100-03-300-0909-	46008	VEHICLE & EQUIP. FUEL	935	671	746	200	300	100
0100-03-300-0909-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			74,231	74,999	74,831	73,441	83,013	9,572

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
VJCCCA	Probation Officer	FT	1	1	0
			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>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-05-111-0910-	45610	PAYMENT/STATE HEALTH DEPT	222,377	222,377	222,377	222,377	222,377	-
			222,377	222,377	222,377	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>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-05-112-0911-	45620	MHMR SERVICES BOARD	99,305	99,305	99,305	107,342	107,342	-
			99,305	99,305	99,305	107,342	107,342	-

*Contributions to Colleges*

The Contributions to Colleges function was created for FY16/17 to house contributions to local community colleges.

<b>Contribution to Colleges</b>								
Location Code	0912							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-06-206-0912-00	45694	RICHARD BLAND COLLEGE	-	-	10,000	10,000	12,000	2,000
0100-06-206-0912-00	45695	JOHN TYLER COMMUNITY COLLEGE	-	-	2,000	4,494	4,459	(35)
0100-06-206-0912-00	45696	VIRGINIA STATE UNIVERSITY	-	-	-	-	-	-
			-	-	12,000	14,494	16,459	1,965

*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>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-07-213-0913-	45600	COUNTY CONTRIBUTIONS	560,020	568,423	579,794	592,224	598,146	5,922
			560,020	568,423	579,794	592,224	598,146	5,922

*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.

<b>Soil &amp; Water Conservation District</b>								
Location Code		0914						
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-08-302-0914-	45600	COUNTY CONTRIBUTIONS	14,250	14,250	14,250	18,000	20,000	2,000
			14,250	14,250	14,250	18,000	20,000	2,000

*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.

<b>RC&amp;D</b>								
Location Code		0915						
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0100-08-302-0915	45600	COUNTY CONTRIBUTIONS	2,850	3,000	3,000	3,000	3,000	-
			2,850	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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-08-302-0916-	41100	SALARIES & WAGES-REGULAR	48,271	49,628	50,938	60,000	64,000	4,000
0100-08-302-0916-	41300	PART-TIME SALARIES & WAGE	2,568	5,554	4,032	10,000	10,000	-
0100-08-302-0916-	42100	FICA	196	425	309	765	765	-
0100-08-302-0916-	42700	WORKER'S COMPENSATION	11	15	15	15	18	3
0100-08-302-0916-	45210	POSTAL SERVICE	539	583	385	700	700	-
0100-08-302-0916-	45230	TELEPHONE	2,139	2,389	2,425	4,700	4,700	-
0100-08-302-0916-	45810	DUES AND MEMBERSHIPS	300	310	310	400	400	-
0100-08-302-0916-	46001	OFFICE SUPPLIES	1,437	1,215	2,064	2,250	2,250	-
0100-08-302-0916-	46012	BOOKS & SUBSCRIPTIONS	232	251	250	300	350	50
0100-08-302-0916-	46014	OTHER OPERATING SUPPLIES	1,774	1,308	2,180	750	750	-
			57,466	61,679	62,907	79,880	83,933	4,053

*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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-09-401-0917-	42600	UNEMPLOYMENT INSURANCE	12,401	7,946	7,354	25,000	25,000	-
0100-09-401-0917-	42700	WORKER'S COMPENSATION	-	-	25,552	-	-	-
0100-09-401-0917-	42904	EMPLOYEE ASSISTANCE PROGRA	-	5,458	5,458	5,500	5,500	-
0100-09-401-0917-	43320	MAINT SERVICE CONTRACT	-	3,333	3,333	5,000	5,000	-
0100-09-401-0917-	44200	AUTOMOTIVE/MOTOR POOL	3,913	2,551	1,170	3,000	3,000	-
0100-09-401-0917-	45210	POSTAL SERVICES	-	-	(989)	-	-	-
0100-09-401-0917-	45230	TELEPHONE	2,648	4,222	5,102	5,000	5,000	-
0100-09-401-0917-	45305	MOTOR VEHICLE INSURANCE	1,178	1,192	2,329	2,400	2,400	-
0100-09-401-0917-	45307	PUBLIC OFFICIAL LIAB.INS	18,140	18,625	18,929	20,000	20,000	-
0100-09-401-0917-	45311	UMBRELLA POLICY	22,413	21,766	30,284	23,000	25,000	2,000
0100-09-401-0917-	45543	TUITION/REIMBURSEMENT	6,801	4,000	5,235	13,500	13,500	-
0100-09-401-0917-	46008	INFO TECH EQUIP	274	1,692	691	-	-	-
0100-09-401-0917-	46009	VEHICLE EQUIP SUPPLIES	-	453	660	250	250	-
0100-09-401-0917-	46075	WELLNESS ACTIVITIES	4,961	125	451	-	5,000	5,000
0100-09-401-0917-	48107	REPLACE INFO TECH EQUIP	36,445	31,898	46,637	-	-	-
0100-09-401-0917-	49126	TRANSFER FOR BUREN PRINCIPAL	25,116	22,435	19,727	158,374	158,374	-
0100-09-401-0917-	49150	TRANS.TO SCHOOL (FORMULA)	11,631,747	17,055,889	13,143,477	16,250,249	16,800,295	550,046
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS	959,272	598,330	561,393	75,932	75,010	(922)
0100-09-401-0917-	49173	TRANS. TO DEBT SERVICE	6,286,895	6,579,828	6,968,597	7,223,095	7,223,095	-
0100-09-401-0917-	49174	TRANS. TO ECON. DEV.	415,118	865,600	444,965	376,112	376,112	-
0100-09-401-0917-	49176	TRANS. TO LOSAP FUND	104,500	104,500	104,500	135,000	135,000	-
0100-09-401-0917-	49179	TRANS. TO COMM CORR	83,340	85,642	88,853	91,260	82,846	(8,414)
0100-09-401-0917-	49199	CONTINGENCIES	490,151	1,392	-	435,732	157,230	(278,502)
			20,105,312	25,459,201	21,483,708	24,848,404	25,117,612	269,208

*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. For additional information please contact Kirsten Cherry, Market Manager, at 804-722-8724 or email [farmersmarket@princegeorgecountyva.gov](mailto:farmersmarket@princegeorgecountyva.gov).

<b>Farmer's Market</b>								
Location Code	0918							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0100-09-401-0918	41300	FARMER'S MARKET WAGES	-	-	-	6,000	6,000	-
0100-09-401-0918	42100	FARMER'S MARKET FICA	-	-	-	459	459	-
0100-09-401-0918	45607	FARMER'S MARKET	295	922	4,579	1,000	1,000	-
0100-09-401-0918	43600	ADVERTISING	1,379	2,182	4,084	2,500	2,500	-
0100-09-401-0918	45609	FARMER'S MARKET SNAP	-	80	300	-	-	-
0100-09-401-0918	46001	OFFICE SUPPLIES	-	497	-	500	500	-
0100-09-401-0918	46002	FOOD SUPPLIES	-	492	-	500	500	-
0100-09-401-0918	46042	OTHER GRANT SUPPLIES	-	-	276	-	-	-
			1,674	4,173	9,239	10,959	10,959	-



## 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 FY18/19 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

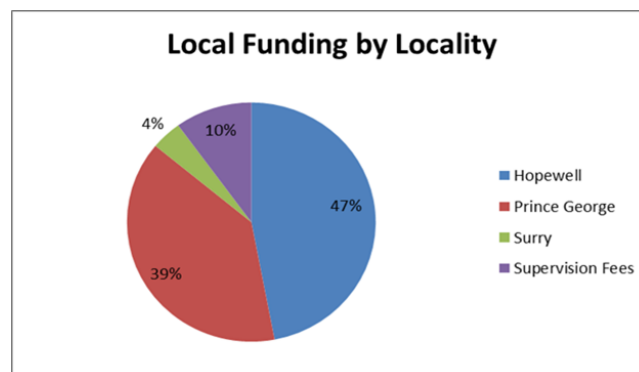
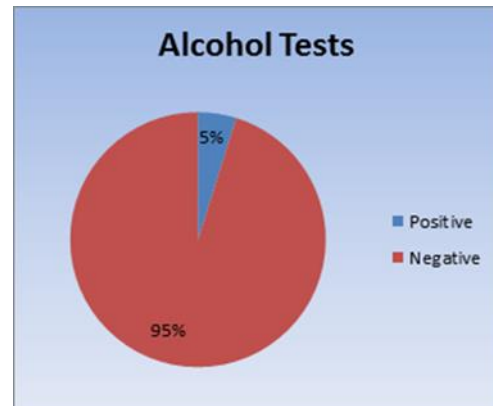
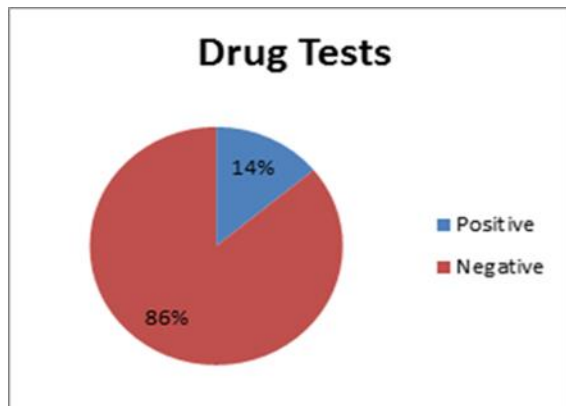
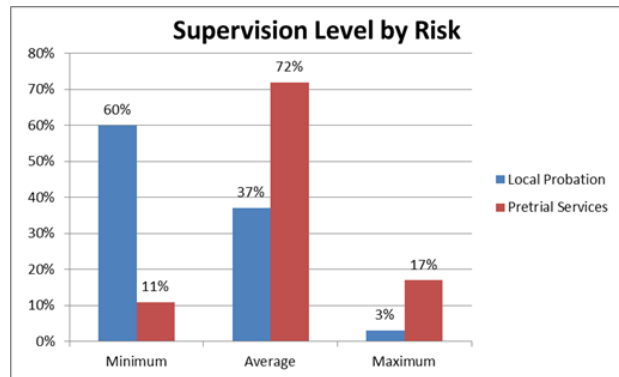
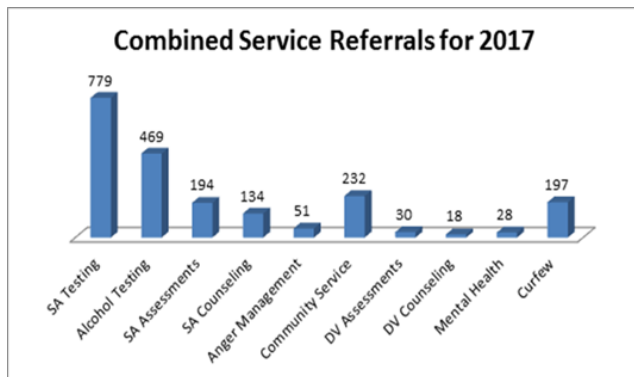
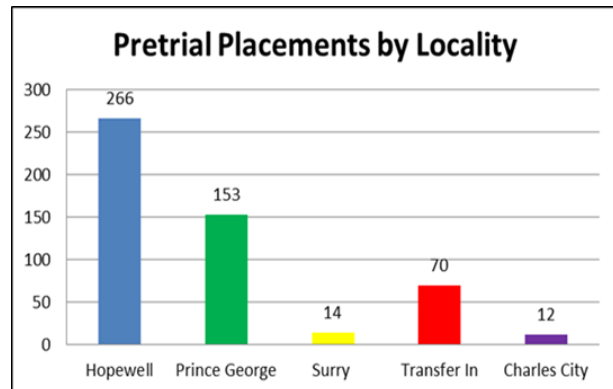
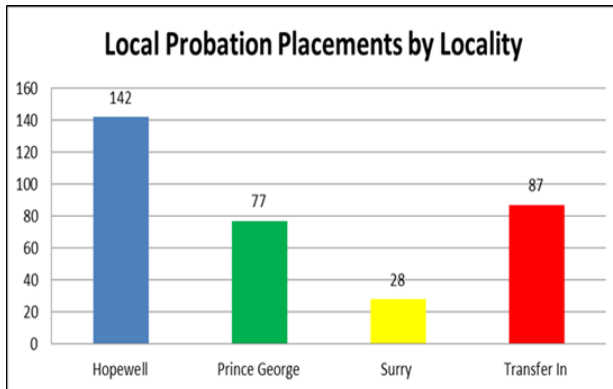
## COMMUNITY CORRECTIONS

The Riverside Criminal Justice Agency (RCJA) encourages offenders and defendants to become productive, law-abiding members of society by personal choice. RCJA offers offenders and defendants the opportunity to acquire the skills and tools necessary to achieve these goals through enhanced supervision and the essential services. The agency administers the community corrections (probation), pretrial and drug court programs.

Pretrial Services provide background information and recommendations on defendants to judicial officers that will assist in determining and reconsidering bail decisions. The department also provides supervision services primarily to those arrested and admitted to bail but detained in jail in lieu of a secure bond. Pretrial supervision is intended to replace the use of a secure bond as a condition of bail, thus decreasing the risk to public safety. A Probation Officer is assigned to each case received from the participating courts, and is responsible for developing specific conditions of supervision, assessing treatment needs and reporting non-compliant behavior to the Court.

Riverside Criminal Justice Agency provides pretrial and probation supervision services to the Hopewell, Prince George and Surry Drug Court. Drug Court offers offenders the opportunity to achieve recovery through participation in a structured program of substance use treatment and intensive supervision for its participants. Drug Court is a twelve-month minimum program with four different phases of treatment and supervision. As offenders move through these phases, program requirements decline, thus increasing the opportunity for the offender to accept more responsibility for his/her sobriety and lifestyle. Successful completion of Drug Court results in a dismissal of the offender's charges.

### Community Corrections Statistics



## Revenues:

FUND 217 - COMMUNITY CORRECTIONS		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0217-10-506-8113-00000-000-000-000-316302-	RCC- ELECTRONIC MONITOR	3,170	3,150	3,150	3,000	3,000	-
0217-10-506-8113-00000-000-000-000-316304-	SUPERVISION FEES CORR	32,408	16,345	25,287	23,000	23,000	-
0217-10-507-8114-00000-000-000-000-318903-	GIFTS AND DONATIONS	-	-	-	-	-	-
<b>CHARGES FOR SERVICES</b>		<b>35,578</b>	<b>19,495</b>	<b>28,437</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>
0217-10-508-8114-00000-000-000-000-319205-	RCC-LOCALITY FEES	125,012	128,464	117,876	120,972	119,217	(1,755)
0217-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	3,539	3,564	2,068	2,400	2,400	-
0217-10-508-8114-00000-000-000-000-319210-	DRUG COURT	7,795	8,975	10,550	3,450	5,141	1,691
<b>RECOVERED COSTS</b>		<b>136,346</b>	<b>141,003</b>	<b>130,494</b>	<b>126,822</b>	<b>126,758</b>	<b>(64)</b>
0217-20-601-8203-00000-000-000-000-326210-	COMM CORR PRETRIAL STATE	-	-	662,313	662,313	672,482	10,169
0217-20-601-8203-00000-000-000-000-326211-	COMMUNITY CORRECTIONS	652,158	660,621	-	-	-	-
0217-20-601-8203-00000-000-000-000-326212-	VA DRUG COURT GRANT	-	-	8,560	95,000	95,000	-
<b>STATE CATEGORICAL AID</b>		<b>652,158</b>	<b>660,621</b>	<b>670,873</b>	<b>757,313</b>	<b>767,482</b>	<b>10,169</b>
0217-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0217-90-901-8207-00000-000-000-000-399100-	TRANSFER FR GEN FUND	83,340	85,642	88,853	91,260	82,846	(8,414)
<b>TOTAL: ALL NON-REVENUE SOURCES</b>		<b>83,340</b>	<b>85,642</b>	<b>88,853</b>	<b>91,260</b>	<b>82,846</b>	<b>(8,414)</b>
<b>TOTAL COMMUNITY CORRECTIONS</b>		<b>907,422</b>	<b>906,761</b>	<b>918,657</b>	<b>1,001,395</b>	<b>1,003,086</b>	<b>1,691</b>

## Expenditures:

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Community Corrections (Fund 0217):</b>							
2179	Comm. Corr./Probation	346,411	352,156	322,859	323,736	323,736	-
2171	Home Electronic Monitoring	2,441	2,241	2,077	3,000	3,000	-
2172	Video Arraignment	3,358	3,410	2,080	2,400	2,400	-
2173	Other Grants	10,575	-	-	-	-	-
2174	Pretrial Program	305,747	308,465	338,400	338,577	338,577	-
2176	Drug Court	6,465	5,948	14,823	98,450	100,141	1,691
2178	Comm. Corrections- Local	218,586	174,207	164,711	235,232	235,232	-
	<b>Total Community Corrections</b>	<b>893,583</b>	<b>846,427</b>	<b>844,948</b>	<b>1,001,395</b>	<b>1,003,086</b>	<b>1,691</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 FY18/19 are expected to be \$1,691 more than the FY17/18 budget.

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

## Community Corrections:

<b>Community Corrections</b>									
Location Code 2179									
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY13-14 Expended</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0217-03-300-2179-	41100	SAL & WAGE	223,689	233,785	229,902	230,384	232,814	232,814	-
0217-03-300-2179-	41200	PART-TIME SAL	367	-	-	-	-	-	-
0217-03-300-2179-	41300	OVERTIME	20,575	12,926	11,543	2,612	-	-	-
0217-03-300-2179-	42100	FICA	22,920	18,766	20,842	18,460	17,748	17,748	-
0217-03-300-2179-	42210	RETIREMENT	48,079	36,531	36,164	32,208	31,856	31,856	-
0217-03-300-2179-	42300	HOSPITAL/MEDICAL PLANS	38,602	31,174	42,059	27,847	30,002	30,002	-
0217-03-300-2179-	42400	GROUP LIFE INSURANCE	2,813	2,764	2,736	2,914	2,882	2,882	-
0217-03-300-2179-	42500	DISABILITY INSURANCE	-	-	-	-	-	-	-
0217-03-300-2179-	42700	WORKER'S COMPENSATION	1,693	1,103	768	800	800	800	-
0217-03-300-2179-	43101	PROFESSIONAL SERVICES	3,676	3,521	3,521	3,237	3,237	3,237	-
0217-03-300-2179-	45230	TELEPHONE	-	-	-	-	-	-	-
0217-03-300-2179-	45540	CONVENTION & EDUCATION	2,400	2,320	-	-	-	-	-
0217-03-300-2179-	45541	TRAINING	-	-	1,100	1,160	1,160	1,160	-
0217-03-300-2179-	46024	DATA PROCESSING SUPPLIES	2,781	3,521	3,521	3,237	3,237	3,237	-
			367,595	346,411	352,156	322,859	323,736	323,736	-

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Community Corrections	Director of Community Corrections	FT	1	1	0
Community Corrections	Program Manager	FT	1	1	0
Community Corrections	Probation Officer	FT	3	3	0
Community Corrections	Office Associate II	FT	1	1	0
			6	6	0

## Home Electronic Monitoring:

Home Electronic Monitoring								
Location Code	2171							
</								

## Video Arraignment:

Video Arraignment								
Location Code	2172							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0217-03-300-2172-	43101	PROFESSIONAL SERVICES	3,358	3,410	2,080	2,400	2,400	-
0217-03-300-2172-	46014	OPERATING SUPPLIES	-	-	-	-	-	-
			3,358	3,410	2,080	2,400	2,400	-

## Pretrial:

<b>Pretrial</b>									
Location Code		2174							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY13-14 Expended</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0217-03-300-2174-	41100	PRETRIAL SAL & WAGE	209,523	197,180	200,371	235,220	254,508	254,508	-
0217-03-300-2174-	41300	PRETRIAL PART-TIME SAL	4,979	23,368	26,409	17,628	-	-	-
0217-03-300-2174-	41200	PRETRIAL OVERTIME	-	225	-	11	-	-	-
0217-03-300-2174-	42100	PRETRIAL FICA	13,053	15,872	15,328	18,851	18,743	18,743	-
0217-03-300-2174-	42210	PRETRIAL RETIREMENT-VR	27,527	30,144	31,518	30,396	30,118	30,118	-
0217-03-300-2174-	42300	PRETRIAL HOSPITAL/MEDI	20,513	27,166	25,235	25,300	23,952	23,952	-
0217-03-300-2174-	42400	PRETRIAL GROUP LIFE IN	903	2,280	2,384	2,751	2,726	2,726	-
0217-03-300-2174-	42500	PRETRIAL DISABILITY INSURANCE	-	11	-	313	600	600	-
0217-03-300-2174-	42700	WORKER'S COMP	2,096	3,500	-	-	-	-	-
0217-03-300-2174-	43101	PRETRIAL PROF SRVC	2,831	3,000	3,000	3,385	3,385	3,385	-
0217-03-300-2174-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-	-
0217-03-300-2174-	45541	PRETRIAL TRAINING	-	-	1,220	1,160	1,160	1,160	-
0217-03-300-2174-	46024	PRETRIAL DATA PROCESSING	1,753	3,000	3,000	3,385	3,385	3,385	-
			283,179	305,747	308,465	338,400	338,577	338,577	-

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Community Corrections - Pretrial	Pretrial Investigator	FT	1	1	0
Community Corrections - Pretrial	Pretrial Officer	FT	3	3	0
Community Corrections - Pretrial	Pretrial Officer - Part-Time	PT	0	0	0
Community Corrections - Pretrial	Office Manager	FT	1	1	0
			5	5	0

## Drug Court:

<b>Drug Court</b>									
Location Code		2176							
<b>Org.</b>	<b>Acct.</b>	<b>Account Description</b>	<b>FY13-14 Expended</b>	<b>FY14-15 Expended</b>	<b>FY15-16 Expended</b>	<b>FY16-17 Expended</b>	<b>FY17-18 Adopted Budget</b>	<b>FY18-19 Adopted</b>	<b>Increase / (Decrease)</b>
0217-03-300-2176-	41100	DRUG COURT SALARIES	-	-	-	-	44,579	45,470	891
0217-03-300-2176-	41200	DRUG COURT OVERTIME	4,641	5,032	3,853	8,540	20,099	20,099	-
0217-03-300-2176-	41300	DRUG COURT PART-TIME WAGES	-	-	-	683	-	-	-
0217-03-300-2176-	42100	DRUG COURT FICA	349	375	280	687	4,948	4,948	-
0217-03-300-2176-	42210	DRUG COURT RETIREMENT-VR	-	-	-	-	6,455	6,455	-
0217-03-300-2176-	42300	DRUG COURT HOSPITAL/MEDI	-	-	-	-	9,000	11,250	2,250
0217-03-300-2176-	42400	DRUG COURT GROUP LIFE IN	-	-	-	-	584	584	-
0217-03-300-2176-	42500	DRUG COURT DISABILITY INSURANCE	-	-	-	-	-	-	-
0217-03-300-2176-	42700	DRUG COURT WORKER'S COMP	-	-	-	-	550	550	-
0217-03-300-2176-	43101	DRUG COURT PROF SRVC	500	800	1,400	2,210	2,000	2,000	-
0217-03-300-2176-	45230	DRUG COURT TELEPHONE	-	-	-	-	450	450	-
0217-03-300-2176-	45540	DRUG COURT CONVENTION & E	-	-	-	-	440	440	-
0217-03-300-2176-	46001	DRUG COURT OFFICE SUPPLIES	-	85	-	175	810	810	-
0217-03-300-2176-	46004	DRUG COURT DRUG SUPPLIES	-	-	-	-	-	6,085	6,085
0217-03-300-2176-	46012	DRUG COURT BOOKS & SUBSCRIPTIONS	-	-	-	-	-	250	250
0217-03-300-2176-	46014	DRUG COURT OTHER OPERATING SUP	345	172	415	1,611	250	750	500
0217-03-300-2176-	46057	DRUG SUPPLIES [DO NOT USE]	-	-	-	-	6,085	-	(6,085)
0217-03-300-2176-	48102	DRUG COURT FURNITURE/FIXTURES	-	-	-	917	1,000	-	(1,000)
0217-03-300-2176-	48107	DRUG COURT INFO TECH EQUIPMENT	-	-	-	-	1,200	-	(1,200)
			5,834	6,465	5,948	14,823	98,450	100,141	1,691

		FUNDED POSITIONS			
Department	Title	Status	FY 2017-18	FY 2018-19	Change
Drug Court	Probation Officer*	FT	1	1	0
			1	1	0

## Local Community Corrections:

Community Corrections Local									
Location Code		2178							
Org.	Acct.	Account Description	FY13-14 Expended	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0217-03-300-2178-	41100	LOCAL COMM CORR SAL & WAGE	62,627	74,832	53,767	20,873	83,448	83,448	-
0217-03-300-2178-	41300	LOCAL COMM PART-TIME SALARIES	3,946	1,493	2,982	106	-	-	-
0217-03-300-2178-	42100	LOCAL COMM CORR FICA	-	4,656	2,308	(1)	7,158	7,158	-
0217-03-300-2178-	42210	LOCAL COMM CORR RETIREMENT-VRS	-	8,857	3,617	5,629	20,645	20,645	-
0217-03-300-2178-	42300	LOCAL COMM CORR HOSPITAL/MEDIC	-	8,193	9,574	11,126	26,896	29,846	2,950
0217-03-300-2178-	42400	LOCAL COMM CORR GROUP LIFE INS	-	670	274	508	1,866	1,866	-
0217-03-300-2178-	42500	LOCAL COMM CORR DISABILITY INS	-	32	395	-	-	-	-
0217-03-300-2178-	42700	LOCAL COMM CORR WORKER'S COMPE	-	2,800	7,626	8,000	4,049	4,049	-
0217-03-300-2178-	43101	LOCAL COMM CORR PROF SRVC	20,238	21,999	20,920	20,108	20,500	20,500	-
0217-03-300-2178-	43320	LOCAL COMM CORR MAINTENANCE SV	173	173	157	149	200	200	-
0217-03-300-2178-	43500	LOCAL COMM CORR PRNTND BINDING	745	630	697	1,073	600	-	(600)
0217-03-300-2178-	43600	LOCAL COMM CORR ADVERTISING	556	-	56	-	800	-	(800)
0217-03-300-2178-	43831	LOCAL COMM CORR TUITION/CCJB	1,449	1,116	1,967	2,134	2,000	1,000	(1,000)
0217-03-300-2178-	44200	LOCAL COMM CORR AUTOMOTIVE/MOT	200	509	48	82	300	900	600
0217-03-300-2178-	45109	LOCAL COMM CORR E- RCC	10,398	7,337	8,794	9,292	10,000	10,000	-
0217-03-300-2178-	45210	LOCAL COMM CORR POSTAL SERVICE	754	939	380	944	980	980	-
0217-03-300-2178-	45230	LOCAL COMM CORR TELEPHONE	5,650	6,771	6,605	7,651	5,500	5,500	-
0217-03-300-2178-	45231	LOCAL COMM CORR PAGERS	-	-	-	-	-	-	-
0217-03-300-2178-	45305	LOCAL COMM CORR VEHICLE INSURA	631	657	881	870	950	855	(95)
0217-03-300-2178-	45410	LOCAL COMM CORR LEASE/RENT EQU	2,152	2,889	3,130	2,889	3,000	3,000	-
0217-03-300-2178-	45420	LOCAL COMM CORR LEASE/RENT OF	29,400	29,400	29,400	29,400	29,400	29,400	-
0217-03-300-2178-	45510	LOCAL COMM CORR MILEAGE	46	-	-	-	-	-	-
0217-03-300-2178-	45530	LOCAL COMM SUBS & LODGING	5	364	793	113	1,100	500	(600)
0217-03-300-2178-	45540	LOCAL COMM CORR CONVENTION & E	1,321	1,564	50	242	-	-	-
0217-03-300-2178-	46001	LOCAL COMM CORR OFFICE SUPPLIE	6,369	3,989	3,355	5,901	4,000	4,000	-
0217-03-300-2178-	46002	COMM CORRECTS FOOD SUPPLIES	442	490	(450)	416	500	545	45
0217-03-300-2178-	46004	LOCAL COMM CORR MEDICAL & LABO	6,286	11,377	9,873	14,516	10,000	10,000	-
0217-03-300-2178-	46008	LOCAL COMM CORR VEHICLE & EQUI	190	26,195	177	85	500	-	(500)
0217-03-300-2178-	46014	LOCAL COMM CORR OTHER OPERATIN	110	1,243	5,148	3,785	840	840	-
0217-03-300-2178-	46024	LOCAL COMM DATA PROCESSING	1,892	(589)	1,684	-	-	-	-
0217-03-300-2178-	48102	LOCAL COMM FURNITURE/FIXTURES	-	-	-	18,820	-	-	-
			155,580	218,586	174,207	164,711	235,232	235,232	-

# ADULT EDUCATION

The Adult Education Department serves the counties of Charles City, 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		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0218-10-506-8113-00000-000-000-000-316881-	SPACE-ADULT BASIC ED	33,341	31,751	31,751	31,751	31,751	-
0218-10-506-8113-00000-000-000-000-316882-	WORKPLACE	57,420	109,771	115,684	356,289	363,900	7,611
0218-10-506-8113-00000-000-000-000-316883-	CONTRACT FEES/ADMIN	2,230	4,630	3,950	4,630	2,500	(2,130)
<b>CHARGES FOR SERVICES</b>		<b>92,991</b>	<b>146,152</b>	<b>151,385</b>	<b>392,670</b>	<b>398,151</b>	<b>5,481</b>
0218-20-601-8203-00000-000-000-000-324090-	REGIONAL COORDINATOR	103,408	103,408	103,408	103,408	89,679	(13,729)
0218-20-601-8203-00000-000-000-000-324091-	REGIONAL SPECIALIST	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324092-	REG GENERAL ADULT EDUCAT	33,969	33,988	33,941	33,988	37,152	3,164
0218-20-601-8203-00000-000-000-000-324093-	RACE TO GED	68,874	67,166	67,156	67,174	75,176	8,002
0218-20-601-8203-00000-000-000-000-324094-	RLCC LEAD AGENT	-	-	-	-	-	-
0218-30-601-0000-00000-000-000-000-333801-	SPACE- ADULT BASIC ED-FED	266,170	282,684	268,616	288,637	314,971	26,334
<b>OTHER CATEGORICAL AID</b>		<b>472,422</b>	<b>487,247</b>	<b>473,122</b>	<b>493,207</b>	<b>516,978</b>	<b>23,771</b>
<b>TOTAL ADULT EDUCATION</b>		<b>565,413</b>	<b>633,398</b>	<b>624,507</b>	<b>885,877</b>	<b>915,129</b>	<b>29,252</b>

## Expenditures:

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Adult Education (Fund 0218):</b>							
<a href="#">2180</a>	General Adult Education	104,948	107,717	113,037	349,914	343,534	(6,380)
<a href="#">2182</a>	General Adult Education	33,969	33,995	33,910	33,988	37,152	3,164
<a href="#">2183</a>	Space-Adult Education	299,498	315,069	300,527	320,388	337,277	16,889
<a href="#">2184</a>	RACE to GED	72,024	63,934	67,188	67,174	82,753	15,579
<a href="#">2185</a>	Workplace	52,481	99,930	102,697	114,413	114,413	-
	<b>Total Adult Education</b>	<b>562,921</b>	<b>620,644</b>	<b>617,359</b>	<b>885,877</b>	<b>915,129</b>	<b>29,252</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. The County 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.



## Regional Program Manager (2180):

Reg/Program Manager								
Location Code	2180							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0218-06-201-2180-	41102	REG PROG MGR COORDINATOR	75,175	76,293	77,400	79,000	72,500	(6,500)
0218-06-201-2180-	41103	REG PROG MGR CLERICAL	1,599	-	-	-	-	-
0218-06-201-2180-	42100	REG PROG MGR FICA	5,725	5,767	5,922	6,100	5,546	(554)
0218-06-201-2180-	42210	REG PROG MGR RETIREMENT-VRS	11,825	12,180	11,578	11,000	7,000	(4,000)
0218-06-201-2180-	42300	REG PROG MGR HOSPITAL/MEDIC	7,951	8,151	6,063	6,240	3,938	(2,302)
0218-06-201-2180-	42400	REG PROG MGR GROUP LIFE INSU	894	921	1,018	1,000	625	(375)
0218-06-201-2180-	42700	REG PROG MGR WORKER'S COMF	238	-	-	-	-	-
0218-06-201-2180-	42750	REG PROG MGR RETIREE HEALTH	-	-	877	700	300	(400)
0218-06-201-2180-	43311	REG PROG MGR CONTRACT FEES	1,541	4,405	9,586	245,281	253,625	8,344
0218-06-201-2180-	45420	REG PROG MGR LEASE/RENT	-	-	-	-	-	-
0218-06-201-2180-	45551	REG PROG MGR TRAVEL	-	-	593	593	-	(593)
			104,948	107,717	113,037	349,914	343,534	(6,380)

## General Adult Education (2182):

Reg/Gen Adult								
Location Code	2182							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0218-06-201-2182	41300	GEN ADULT ED PART-TIME SALARI	31,500	31,500	31,500	31,500	34,503	3,003
0218-06-201-2182	42100	GEN ADULT ED FICA	2,410	2,410	2,410	2,418	2,649	231
0218-06-201-2182	42700	GEN ADULT ED WORKER'S COMPE	60	85	-	70	-	(70)
0218-06-201-2182	45230	TELEPHONE	-	-	-	-	-	-
			33,969	33,995	33,910	33,988	37,152	3,164

## SPACE – Adult Education (2183):

Space Adult Ed								
Location Code	2183							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0218-06-201-2183-	41100	SPACE AD ED SAL & WAGE	-	18,552	21,627	22,000	23,000	1,000
0218-06-201-2183-	41102	COORDINATOR	1,080	-	-	-	-	-
0218-06-201-2183-	41103	CLERICAL	38,779	39,942	40,741	41,000	43,500	2,500
0218-06-201-2183-	41300	SPACE AD ED PART-TIME SALARIES	156,479	156,869	146,506	158,338	161,959	3,621
0218-06-201-2183-	42100	SPACE AD EDFICA	14,915	16,337	15,663	17,000	17,800	800
0218-06-201-2183-	42210	SPACE RETIREMENT	6,100	9,201	9,089	9,500	12,500	3,000
0218-06-201-2183-	42220	SPACE RETIREMENT HYBRID	-	-	-	-	-	-
0218-06-201-2183-	42300	SPACE HOSPITAL/MEDICAL PLANS	7,947	8,149	6,063	6,240	12,000	5,760
0218-06-201-2183-	42400	GROUP LIFE INSURANCE	462	696	801	800	808	8
0218-06-201-2183-	42500	DISABILITY INSURANCE	-	109	58	150	200	50
0218-06-201-2183-	42700	SPACE AD WORKER'S COMPENSA	233	550	-	1,000	-	(1,000)
0218-06-201-2183-	42750	SPACE RETIREE HCC	-	-	692	760	1,000	240
0218-06-201-2183-	43071	DIRECT COST - REGION	10,682	8,851	10,100	10,100	10,100	-
0218-06-201-2183-	43120	ACCOUNT & AUDIT SERVICES	-	-	-	-	-	-
0218-06-201-2183-	45230	SPACE AD ED TELEPHONE	4,748	4,192	4,115	4,500	4,410	(90)
0218-06-201-2183-	45420	LEASE/RENT OF BUILDING	25,000	23,700	22,750	24,000	25,000	1,000
0218-06-201-2183-	45551	TRAVEL - REGIONAL	4,191	5,283	2,963	5,000	5,000	-
0218-06-201-2183-	46051	SUPPLIES	28,883	22,637	19,358	20,000	20,000	-
			299,498	315,069	300,527	320,388	337,277	16,889

## RACE to GED (2184):

<b>RACE to GED</b>								
Location Code		2184						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0218-06-201-2184-	41100	RACE SAL & WAGE	-	6,438	12,392	11,250	25,500	14,250
0218-06-201-2184-	41300	RACE TO GED PART-TIME SALARIE	51,680	47,662	39,532	40,300	43,500	3,200
0218-06-201-2184-	42100	RACE TO GED FICA	3,954	4,050	3,970	4,000	4,800	800
0218-06-201-2184-	42210	RACE RETIREMENT-VRS	-	834	1,585	1,500	2,200	700
0218-06-201-2184-	42220	RACE RETIREMENT-VRS HYBRID	-	-	-	-	-	-
0218-06-201-2184-	42300	RACE RETIREMENT-HEALTH INS	-	-	-	-	500	500
0218-06-201-2184-	42400	RACE AD ED GROUP LIFE INS	-	63	142	128	268	140
0218-06-201-2184-	42500	RACE AD ED DISABILITY INS	-	31	29	35	35	-
0218-06-201-2184-	42700	RACE AD ED WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2184-	42750	RETIREE HEALTH CARE CREDIT	-	-	120	120	150	30
0218-06-201-2184-	45551	RACE TRAVEL-REGIONAL	600	600	600	600	700	100
0218-06-201-2184-	46014	RACE TO GED OTHER OPERATING	15,791	4,257	8,818	9,241	5,100	(4,141)
			72,024	63,934	67,188	67,174	82,753	15,579

## Workplace (2185):

<b>Workplace</b>								
Location Code		2185						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0218-06-201-2185-	41300	WORKPLACE PART-TIME SALARIE	48,752	92,079	95,399	105,000	105,000	-
0218-06-201-2185-	42100	WORKPLACE FICA	3,730	7,044	7,298	8,033	8,033	-
0218-06-201-2185-	42700	WORKPLACE WORKER'S COMPEN	-	123	-	180	180	-
0218-06-201-2185-	46001	WORKPLACE OFFICE SUPPLIES	-	683	-	1,200	1,200	-
			52,481	99,930	102,697	114,413	114,413	-

# 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. 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.

## Revenues:

FUND 215 - ECONOMIC DEVELOPMENT							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0215-10-502-8108-00000-000-000-312111-	MEALS TAX	998,751	951,344	1,003,094	951,343	1,000,000	48,657
<b>OTHER LOCAL TAXES</b>		<b>998,751</b>	<b>951,344</b>	<b>1,003,094</b>	<b>951,343</b>	<b>1,000,000</b>	<b>48,657</b>
0215-90-901-8207-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	415,118	865,600	444,965	376,112	376,112	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>415,118</b>	<b>865,600</b>	<b>444,965</b>	<b>376,112</b>	<b>376,112</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>1,413,869</b>	<b>1,816,944</b>	<b>1,448,059</b>	<b>1,327,455</b>	<b>1,376,112</b>	<b>48,657</b>

## Expenditures:

Economic Development								
Location Code		2151						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0215-08-301-2151-	41100	ECON DEV SAL & WAGE	180,128	153,565	187,411	201,164	215,114	13,950
0215-08-301-2151-	41300	ECON DEV PART-TIME WAGES	-	-	-	-	-	-
0215-08-301-2151-	42100	ECON DEV FICA	12,953	10,710	13,200	15,389	16,456	1,067
0215-08-301-2151-	42210	ECON DEV RETIREMENT-VRS	27,833	23,700	26,087	29,129	31,299	2,171
0215-08-301-2151-	42300	ECON DEV HOSPITAL/MEDICAL PLAN	14,839	12,833	21,112	23,708	27,205	3,498
0215-08-301-2151-	42400	ECON DEV GROUP LIFE INSURANCE	2,106	1,793	2,360	2,635	2,818	183
0215-08-301-2151-	42500	ECON DEV DISABILITY INSURANCE	-	-	155	269	-	(269)
0215-08-301-2151-	42700	ECON DEV WORKER'S COMPENSATION	224	212	212	225	235	10
0215-08-301-2151-	43101	ECON DEV PROF SRVC	204	6,244	370	5,000	5,000	-
0215-08-301-2151-	43320	MAINT SVC CONTRACTS	240	9,709	11,510	9,710	11,510	1,800
0215-08-301-2151-	43600	ECON DEV ADVERTISING	2,559	6,501	1,673	5,000	10,000	5,000
0215-08-301-2151-	44200	ECON DEV AUTOMOTIVE/MOTOR POOL	216	444	667	600	600	-
0215-08-301-2151-	45210	ECON DEV POSTAL SERVICE	44	134	809	1,000	2,000	1,000
0215-08-301-2151-	45230	ECON DEV TELEPHONE	2,966	2,458	2,797	2,800	2,800	-
0215-08-301-2151-	45305	ECON DEV VEHICLE INSURANCE	657	427	435	435	663	228
0215-08-301-2151-	45410	ECON DEV LEASE/RENT EQUIPMENT	584	434	373	500	500	-
0215-08-301-2151-	45530	SUBSISTENCE & LODGING	4,880	3,530	2,568	4,000	4,000	-
0215-08-301-2151-	45540	ECON DEV CONVENTION & EDUCATION	3,658	4,666	1,590	30,000	12,812	(17,188)
0215-08-301-2151-	45600	ECON DEV COUNTY CONTRIBUTIONS	36,780	36,779	41,779	46,780	51,779	4,999
0215-08-301-2151-	45660	MACHINERY & TOOLS TAX REBATES	564,514	865,600	332,212	490,580	535,260	44,680
0215-08-301-2151-	45810	ECON DEV DUES AND MEMBERSHIPS	24,339	24,186	24,664	25,178	25,133	(45)
0215-08-301-2151-	46001	ECON DEV OFFICE SUPPLIES	2,934	1,177	1,560	3,000	4,000	1,000
0215-08-301-2151-	46002	ECON DEV FOOD SUPPLIES	283	447	117	300	300	-
0215-08-301-2151-	46008	ECON DEV VEHICLE & EQUIP. FUEL	646	510	386	700	700	-
0215-08-301-2151-	46009	VEHICLE & EQUIP. SUPPLIES	186	364	34	500	500	-
0215-08-301-2151-	46012	BOOKS & SUBSCRIPTIONS	67	-	-	-	-	-
0215-08-301-2151-	48107	REPLACE INFO TECH EQUIPMENT	672	-	-	-	-	-
0215-08-301-2151-	48205	NEW MOTOR VEHICLE	-	-	-	-	30,900	30,900
0215-08-301-2151-	49173	TRANS TO DEBT SERVICE	397,000	468,320	387,767	386,279	384,528	(1,751)
0215-08-901-8207-	49172	TRANSFER TO CAPITAL PROJECTS	-	615,020	-	-	-	-
0215-08-301-2151-	49182	TRANSFER TO CAPITAL EXIT 45	-	-	175,000	-	-	-
0215-08-301-2151-	49183	TRANSFER TO CAPITAL BROADBAND	-	-	50,000	-	-	-
0215-08-301-2151-	49199	CONTINGENCIES	210,796	-	4,550	42,575	-	(42,575)
			1,492,308	2,249,762	1,291,398	1,327,455	1,376,112	48,657

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Economic Development	Director of Economic Development	FT	1	1	0
Economic Development	Economic Development Specialist	FT	1	1	0
Economic Development	Office Associate I	FT	1	1	0
			3	3	0

# 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, and regional tourism promotion.

## Revenues:

FUND 213 - TOURISM		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0213-10-502-8108-00000-000-000-312010-	LOCAL LODGING TAX	285,804	405,418	418,254	405,000	405,000	-
<b>OTHER LOCAL TAXES</b>		<b>285,804</b>	<b>405,418</b>	<b>418,254</b>	<b>405,000</b>	<b>405,000</b>	<b>-</b>
0213-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TOURISM FUND</b>		<b>285,804</b>	<b>405,418</b>	<b>418,254</b>	<b>405,000</b>	<b>405,000</b>	<b>-</b>

## Expenditures:

Tourism Initiatives								
Location Code		2131						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0213-08-301-2131-	41300	TOURISM PART-TIME SAL & WAGE	2,000	1,350	1,686	2,000	2,000	-
0213-08-301-2131-	42100	TOURISM FICA	150	103	128	153	153	-
0213-08-301-2131-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0213-08-301-2131-	43320	MAINTENANCE SVC CONTRACTS	2,305	10,612	3,333	3,900	3,900	-
0213-08-301-2131-	43600	ADVERTISING	400	-	188	-	30,000	30,000
0213-08-301-2131-	45540	TOURISM CONVENTION & EDUCATION	-	-	60	100	100	-
0213-08-301-2131-	45640	PETERSBURG AREA TOURISM	32,500	32,500	38,500	38,500	38,500	-
0213-08-301-2131-	45647	PRINCE GEORGE/HOPEWELL VISITORS CENTER	46,220	46,440	46,440	46,440	46,440	-
0213-08-301-2131-	45648	PG HERITAGE CENTER	36,957	22,100	39,627	30,375	32,411	2,036
0213-08-301-2131-	45649	FOUNDERS DAY	-	-	2,100	3,000	5,000	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	10,000	30,000	20,000
0213-08-301-2131-	46014	OPERATING SUPPLIES	(137)	(413)	51	500	500	-
0213-08-301-2131-	46007	EXIT 45 O&M	-	-	-	3,000	10,000	7,000
0213-08-301-2131-	48131	PARK & PLAYGROUND EQUIP	16,401	-	-	-	10,000	10,000
0213-08-301-2131-	49177	TRANS TO UTILITIES	158,000	158,000	149,805	148,728	148,628	(100)
0213-08-301-2131-	49199	CONTINGENCIES	13,313	40,409	31,476	118,304	47,368	(70,936)
			<b>308,109</b>	<b>311,101</b>	<b>328,940</b>	<b>405,000</b>	<b>405,000</b>	<b>-</b>

# STORMWATER

## Revenues:

FUND 220 - STORMWATER							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0220-10-506-2121-00000-000-000-312011-	STORMWATER FEE	430,199	446,747	458,113	442,000	442,000	-
<b>OTHER LOCAL TAXES</b>		<b>430,199</b>	<b>446,747</b>	<b>458,113</b>	<b>442,000</b>	<b>442,000</b>	<b>-</b>
0220-40-900-8208-00000-000-000-399999-	STORMWATER FUND BALAN	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
0220-90-901-8207-399199	STORMWATER TRANSFER	2,100,000	-	-	-	-	-
<b>Total Transfer</b>		<b>2,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STORMWATER</b>		<b>2,530,199</b>	<b>446,747</b>	<b>458,113</b>	<b>442,000</b>	<b>442,000</b>	<b>-</b>

## Expenditures:

<b>Stormwater Fee</b>								
Location Code		2121						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 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	-	22,285	12,030	-	-	-
0220-04-104-2121-	49173	TRANSFER TO DEBT SERVICE	-	441,500	442,000	441,804	441,934	130
0220-04-104-2121-	49199	CONTINGENCY	-	-	-	196	66	(130)
			43,060	506,845	497,090	442,000	442,000	-

# 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							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0960-10-507-8115-00000-000-000-318901-	SPECIAL WELFARE	18,840	24,329	15,268	15,000	15,000	-
MISCELLANEOUS		18,840	24,329	15,268	15,000	15,000	-
TOTAL SPECIAL WELFARE FUND		18,840	24,329	15,268	15,000	15,000	-

## Expenditures:

Special Social Services								
Location Code		9000						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0960-05-113-9000-	45730	SPECIAL SOCIAL SVS EXP	12,259	35,008	16,293	15,000	15,000	-
			12,259	35,008	16,293	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 FY2018-2019 Adopted School Budget can be viewed the Prince George County Public Schools website. See <http://pgs.k12.va.us/index.php/pgs/>.

Call 804-733-2700 for more information.



## School Revenues:

ACCOUNT	FY 2014-15 RECEIPTS	FY 2015-16 RECEIPTS	FY16-17 RECEIPTS	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	INCREASE (DECREASE)
<a href="#">FUND 500: SCHOOL OPERATING</a>	57,322,742	62,445,689	57,561,987	60,498,509	61,341,178	842,669
<a href="#">FUND 510: FEDERAL PROGRAMS / TITLE I</a>	625,591	729,014	2,890,792	2,415,804	2,354,968	(60,836)
<a href="#">FUND 520: SCHOOL TEXTBOOK</a>	-	42,323	515,734	691,065	619,243	(71,822)
<a href="#">FUND 540: SCHOOL CAFETERIA</a>	2,691,630	2,932,644	3,059,123	2,817,669	2,959,874	142,205
<b>SCHOOL REVENUE TOTALS</b>	<b>60,639,963</b>	<b>66,149,671</b>	<b>64,027,635</b>	<b>66,423,047</b>	<b>67,275,263</b>	<b>852,216</b>

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

## School Expenditures:

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b><u>School Operations (Fund 0500):</u></b>							
<a href="#">6000-6003</a>	Instruction	41,335,285	43,538,144	41,415,689	43,823,890	44,163,807	339,917
<a href="#">6004</a>	Text Books [SEE NEW FUND BELOW]	143,318	589,445	-	-		-
<a href="#">6005 &amp; 6006</a>	School Administration, Attendance & Health	2,742,070	3,223,781	3,278,108	3,148,507	3,191,335	42,828
<a href="#">6007</a>	Transportation	4,081,584	3,956,875	3,526,105	3,973,635	3,954,429	(19,206)
<a href="#">6008</a>	Operation & Maintenance	5,521,801	6,131,048	5,843,708	5,773,478	5,677,195	(96,283)
<a href="#">6009</a>	Technology	2,940,307	3,277,025	2,788,283	2,784,301	2,688,283	(96,018)
<a href="#">6010</a>	Capital Outlay	543,430	1,713,352	701,022	509,869	609,728	99,859
<a href="#">6011</a>	School Contingencies	3,217	5,702	-	-	571,572	571,572
<a href="#">6013</a>	Debt	11,549	10,317	9,072	134,829	134,829	-
<a href="#">6013</a>	Transfer to County - General Fund (CSA Local Match)	-	-	-	350,000	350,000	-
	<b>Total School Operations</b>	<b>57,322,562</b>	<b>62,445,689</b>	<b>57,561,987</b>	<b>60,498,509</b>	<b>61,341,178</b>	<b>842,669</b>
<b><u>School - Federal Programs (formerly Title 1) Fund 0510:</u></b>							
<a href="#">516112</a>	Federal Programs / Title I	625,591	729,014	2,890,792	2,415,804	2,354,968	(60,836)
	<b>Total Federal Programs / Title 1</b>	<b>625,591</b>	<b>729,014</b>	<b>2,890,792</b>	<b>2,415,804</b>	<b>2,354,968</b>	<b>(60,836)</b>
	<b>Beginning FY2017, this fund includes ALL FEDERAL Programs; formerly Title I ONLY. Excludes Impact Aid &amp; JROTC federal activity.</b>						
<b><u>School - Textbook Funds (Newly Established in FY2017) Fund 0520:</u></b>							
<a href="#">0520</a>	Textbook Fund	-	42,323	515,734	691,065	619,243	(71,822)
	<b>Total Textbook Funds</b>	<b>-</b>	<b>42,323</b>	<b>515,734</b>	<b>691,065</b>	<b>619,243</b>	<b>(71,822)</b>
	<b>NEW FUND FY2017</b>						
<b><u>School Cafeteria (Fund 0540):</u></b>							
<a href="#">546419</a>	Cafeteria Operations	2,576,697	2,837,022	2,995,709	2,817,669	2,959,874	142,205
	<b>Total School Cafeteria</b>	<b>2,576,697</b>	<b>2,837,022</b>	<b>2,995,709</b>	<b>2,817,669</b>	<b>2,959,874</b>	<b>142,205</b>
	<b>TOTAL SCHOOL EXPENDITURES</b>	<b>60,524,851</b>	<b>66,054,049</b>	<b>63,964,221</b>	<b>66,423,047</b>	<b>67,275,263</b>	<b>852,216</b>

Detailed revenues and expenditures were not available at the time this document was published. Details should be available on the school web-site soon.

# 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 FY2019 Projects recommended by the County Administrator and the Planning Commission is shown below:

Project	FY2019		Difference
	CIP Committee	County Administrator Recommendations / Proposed	
Admin/CC/CWC Security & Door Systems (Handicap access for Admin Building)	125,000	125,000	-
Walton Elementary School - New	29,101,406	29,101,406	-
Human Services Roof Refurbish	379,000	-	(379,000)
Beazley Elementary School - New	29,101,406	-	(29,101,406)
Fire & Crew Building Security System	75,000	75,000	-
Self Contained Breathing Apparatus	1,482,000	1,482,000	-
Real Estate Assessment Software Replacement	495,125	495,125	-
Scott Park Concession Stand	-	450,000	450,000
Police Boat - Local Match for Grant	-	65,000	65,000
<b>TOTAL - CIP PROJECTS</b>	<b>60,758,937</b>	<b>31,793,531</b>	<b>(28,965,406)</b>
<b>Other Items Requiring Debt Issuance</b>			
Public Safety Vehicles		400,000	
Route 156 Water Main Extension - Utilities GF Supported		2,640,000	
Food Lion Water System Upgrades (Phases I & II Concurrently) - Utilities GF Supported		2,100,000	
<b>TOTAL PROJECTS/PURCHASES WITH DEBT ISSUANCE*</b>	<b>60,758,937</b>	<b>36,933,531</b>	

\*Debt Payments to begin FY2020

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

<b>PROJECTS / ITEMS FUNDED IN OPERATING BUDGET - GENERAL FUND</b>		
Vehicle Purchases [Police - Non-Pursuit (2); Social Services]; 1 vehicle for Economic Development at \$30,900 is not included; not General Fund		68,040
IT Projects & Equipment		92,026
Fencing - Scott Park Field #6		21,715
<b>TOTAL - OPERATING BUDGET</b>		<b>181,781</b>

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

Summary of CIP Budget Activity:

Revenues:

FUND 311 - CAPITAL PROJECTS							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	COLL TO DATE	ADOPTED	INCREASE (DECREASE)
0311-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	11,141	43,320	67,048	88,744	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>11,141</b>	<b>43,320</b>	<b>67,048</b>	<b>88,744</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 EXIT 45	-	-	377,383	160,306	-	-
0311-10-509-8205-00000-000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	-	-	46,912	-	-	-
<b>MISCELLANEOUS</b>		-	-	<b>424,295</b>	<b>160,306</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>		-	-	-	-	-	-
0311-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	-	-	-	5,157	-	-
0311-40-900-8115-00000-000-000-000-341401-	DEBT PROCEEDS	4,973,000	5,369,000	10,000,000	-	400,000	-
0311-40-900-8115-00000-000-000-000-341402-	DEBT REFUNDING PROCEEDS	-	11,957,000	-	-	-	-
<b>PROCEEDS FROM INDEBTEDNESS</b>		<b>4,973,000</b>	<b>17,326,000</b>	<b>10,000,000</b>	<b>5,157</b>	<b>400,000</b>	-
0311-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	959,272	598,330	561,393	109,407	75,010	(922)
0311-90-901-8207-00000-000-000-000-399102-	TRANS FR CASH PROFFER	-	54,600	135,000	-	-	-
0311-90-901-8207-00000-000-000-000-399103-	TRANS FROM ECON DEV	210,796	615,020	225,000	-	-	-
0311-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>1,170,068</b>	<b>1,267,950</b>	<b>921,393</b>	<b>109,407</b>	<b>75,010</b>	<b>(922)</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>6,154,209</b>	<b>18,637,270</b>	<b>11,412,736</b>	<b>363,614</b>	<b>475,010</b>	<b>(922)</b>

## Expenditures:

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Capital Projects Fund (0311):</b>							
3101	Broadband Implementation	-	20,787	-			
3102	Financial System Replacement	100,177	20,943	-			
3103	Police Vehicles	47,967	548,110	388,118	400,000	400,000	-
3104	Fire/EMS Apparatus Reserve	1,022,290	839,309	-	75,932	75,010	(922)
3105	Building Inspector Software	6,293	5,527	-			
3106	Adoption Center	5,050	-	-			
3109	Courthouse Area Library	8,834	-	-			
3110	Other Capital Projects	2,161,600	63,674	-			
	Crosspointe Center	16,214	-	-			
3113	Crosspointe Centre Roads	11,588	-	-			
3114	Crosspointe Centre Util	4,626	-	-			
3119	Carson Fire Station	422,790	1,640,196	6,261			
3120	Human Services Building	25,610	20,900	-			
3121	Scott Park Trailer	-	-	-			
3131	Central Wellness Center (Old Moore) Repairs	50,529	151,358	22,214			
3132	School Buses	-	996,820	673,295			
3125	Disputanta Renovation	164,802	3,684	4,000			
3129	Scott Fields	107,553	350,493	-			
3130	School Transportation Building	-	-	-			
3133	Courthouse HVAC	-	528,416	988,171			
3135	Body Worn Cameras	-	-	-			
3136	Community Center Parking Lot	-	14,447	10,380			
3137	Central Wellness Center Parking Lot	-	10,236	9,096			
3138	Community Playgrounds	-	61,722	62,260			
3139	Food Bank Roof	-	14,307	-			
3140	Courthouse Renovation	-	-	125,531			
3141	Prince George High School & Beazley Elem Roof Replacer	-	1,153,307	-			
3142	Fire Station Property Acquisition	-	52,693	-			
3143	Burrowsville Fire Department Renovations	-	305,307	43,563			
3144	Board Room Upgrade	-	48,654	-			
2151	Exit 45 Improvements	35,865	278,154	1,119,016			
3145	Public Safety Radio Consultant			59,580			
3146	Beechwood Manor Tennis Court			4,450			
3147	River's Edge Basketball Court			5,051			
3148	Temple Park Basketball Court			424			
3149	Branchester Lakes Basketball Court			1,775			
3151	Scott Park Phase III Renovations			190,007			
3152	CWC Fitness Equipment			62,345			
3153	Route 10 Fire Station			11,976			
3154	Wireless Broadband			1,000,000			
3158	P & R Scott Park Irrigation			94,669			
3159	P & R Scott Park Electrical			52,523			
3160	P & R Scott Park Fencing			39,000			
3164	CWC Asbestos Removal			87,250			
3165	CWC Pipe Repair / Replacement			2,881			
4000	Bond Issuance Costs and Defesance of Debt		14,342,467	102,691			
	<b>Total Capital Projects</b>	<b>4,175,574</b>	<b>21,471,511</b>	<b>5,166,527</b>	<b>475,932</b>	<b>475,010</b>	<b>(922)</b>

Approved Planning Commission recommendations are on the following pages with detailed project descriptions.

The Capital Projects included in the adopted budget will not require a tax increase for FY2019. The CIP document provides a summary of fiscal impact provided by the County's financial advisor, Davenport & Company.

## SUMMARY

The Planning Commission approved the Capital Improvement Plan Committee's recommendation of the Capital Improvement Plan (CIP) for Fiscal Years 2019- 2028. FY2019 is the fifth year the County has planned for a 10-year CIP process.

The Committee began meeting in September of 2017 and met several evenings listening to presentations of capital project ideas. The final recommendation of the Committee was approved by the Planning Commission on November 16, 2017, and now to the Board of Supervisors for adoption with the Fiscal Year 2019 budget. The projects, as proposed, will appear before the Board on a case by case basis.

County department directors, school administrators, and elected officials submitted over \$124.2 million in capital improvements to be considered by the Committee. Over the course of several meetings, the Committee reviewed these requests and heard testimonies of several of the requestors regarding the proposed projects. The Committee also considered the current and projected financial status of the County and the Comprehensive Plan during their discussions.

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.

## INTRODUCTION

As part of the development of the Prince George County Fiscal Year 2004 operating budget, County staff proposed the creation of a formal Capital Improvement Project review process to create a Capital Improvements Plan (CIP) for adoption by the County Board of Supervisors. The CIP would serve as the basis for appropriations to the newly created County Capital Improvements Fund and the existing School Construction and Utilities Construction Funds. The Board of Supervisors endorsed the idea, and during the fall of 2003, County staff formed a committee to plan the process for development of the CIP.

Fiscal year 2005 was the first year Prince George County implemented a formally adopted Capital Improvement Plan that was developed by a Capital Improvement Plan (CIP) Committee, endorsed by the Planning Commission, and adopted by the Board of Supervisors. Projects in the first year of that plan were appropriated to their respective capital improvement project funds during the FY2005 budget process.

The CIP was adopted in Fiscal Years 2006, 2007 and 2008. The CIP Committee met and recommended a plan to the Planning Commission for the fiscal year 2009. The Planning Commission approved the plan, passing it to the Board of Supervisors for adoption. The CIP plan was not adopted by the Board of Supervisors at that time due to the difficult economic times that paralyzed many localities. No formal CIP was held or adopted for fiscal year 2010.

The Fiscal Year 2013 CIP was adopted by the Board of Supervisors; however no funds were appropriated to the recommended projects. The Fiscal Year 2014 CIP was adopted. The Board followed the CIP Recommendations for the immediate replacement of the Temple Playgrounds and the replacement of the County Administration Phone System during the Fiscal Year 2013 budget. The Fiscal Year 2014 budget appropriated \$535,000 for the Prince George High School Tennis Courts, \$160,000 for the Temple Field Lights, \$150,000 for Disputanta Volunteer Station Renovations and \$75,000 for the Commonwealth Attorney's Software. The Carson Fire Station Relocation and the Courthouse HVAC upgrades were both financed and started in Fiscal Year 2015.

For Fiscal Year 2016, approved projects included Community Center Parking Lot, \$80,000; Community Playground Upgrades, \$64,600; Food Bank Roof, \$30,000, Parks & Rec Improvements (Basketball/Tennis court repairs, Scott Park field improvements, Moore bleacher covers, Appomattox River Park Canoe launch extension, wellness center equipment), \$322,919; and Burrowsville Fire Station Renovations \$400,000. Renovations to Beazley Elementary School were placed on hold while the school system prepared a school-wide facility evaluation. Debt was issued for Courthouse renovations of \$1,900,000 and for school roof replacements totaling \$1,500,000 at Prince George High School and Beazley Elementary School.

For Fiscal Year 2017, approved projects included James River Drive New Fire & EMS Station, \$500,000; Harrison Elementary Doors & Windows, \$217,500; South Elementary Door & Windows, \$135,000; RCJA Roof Refurbish, \$56,000; Wireless Broad Band, \$2,000,000; Renovations to Beazley and Walton Elementary Schools were placed on hold while the school system prepared a school-wide facility evaluation.

For Fiscal Year 2018, approved projects included Fuel Canopy/Dispenser Replacement \$184,995 (actual amount); Voting Equipment \$112,995 (actual amount); Crosspointe Water and Sewer Study \$78,010 (actual amount); CDCC Software Replacement \$219,863 (actual amount). Central Wellness Center building upgrades are planned for an estimated \$500,000 along with additional borrowing for the Courthouse Basement Buildout project originally approved in FY2016 at around \$240,000. Phase II borrowing for the Public Safety Radio Project is estimated at \$7,442,773.

The FY2019-2028 plan has been developed in generally the same manner as in past years. The CIP Committee, chaired by a member of the Planning Commission, consisted of a member of the Board of Supervisors, a member of the School Board, two members of the Planning Commission, a member of the Fire Chiefs Committee and three citizen members. A listing of the members of the Committee is included at the end of this document.

A capital improvement project is defined as:

- a) 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.
- 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.

## 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 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 FY2019-2028 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.

While attempting to stay within the limitations of the County's formally adopted financial policies as well as preventing a burden on the general fund by use of transfers, the Committee narrowed the list of projects to be funded in the upcoming fiscal year.

While the proposed projects discussed below are the results of the deliberations of this Committee, the Committee wishes to emphasize the need for continued discussion of capital

project funding, maintenance of facilities, cost estimates of future projects, and other capital related issues, and submits the recommendations related to those topics as an integral part of this report. To support this concern, the Committee has requested again that in the Fiscal Year 2019 budget, the County and School Board include funding for maintenance items. The Committee is committed to funding “capital” projects and urges the County and School Boards to put an emphasis on maintenance in order to avoid catastrophic capital improvement needs. The County has included increased maintenance funding within the FY2019 budget.



## PRINCE GEORGE COUNTY COMPLETED AND ONGOING CIP PROJECTS

COMPLETED PROJECTS EVALUATED BY CIP COMMITTEE	YEAR COMPLETED	TOTAL COST
BROADBAND IMPLEMENTATION	2012	\$ 317,940.00
POLICE BLAND BUILDING RENO	2012	\$ 1,664,353.00
LIBRARY	2012	\$ 3,015,345.00
DISPUTANTA FIRE STATION RENO	2015	\$ 342,741.00
PG HIGH SCHOOL TENNIS COURT	2015	\$ 555,986.00
COMMUNITY PLAYGROUNDS - 1	2016	\$ 61,722.00
SCOTT FIELDS - PHASE I	2016	\$ 788,007.00
PGHS & BEAZLEY ELEM ROOFING	2016	\$ 1,153,307.00
CARSON FIRE STATION CONSTRUCTION	2017	\$ 2,261,249.00
COURTHOUSE HVAC	2017	\$ 1,516,587.00
FOODBANK ROOF	2017	\$ 14,308.00
BURROWSVILLE FIRE STATION RENOVATION	2017	\$ 348,871.00
ONGOING PROJECTS EVALUATED BY CIP COMMITTEE	STATUS	EXP @ 6/30/17
COMMUNITY CENTER PARKING LOT	ONGOING	\$ 24,827.00
CWC PARKING LOT	ONGOING	\$ 19,332.00
BROADBAND	ONGOING	\$ 20,787.00
ROUTE 10 FIRE STATION	ONGOING	\$ 64,669.00
PUBLIC SAFETY RADIO PROJECT	ONGOING	\$ 59,580.00
APPOMATTOX RIVER CANOE LAUNCH	ONGOING	
JEJ MOORE BALL FIELD CANOPY & CONCRETE IMPROVEMENTS	ONGOING	
HARRISON ELEMENTARY WINDOW REPLACEMENTS	ONGOING	
SOUTH ELEMENTARY WINDOW REPLACEMENTS	ONGOING	
COMPLETED PROJECTS NON-CIP COMMITTEE	YEAR COMPLETED	TOTAL COST
RADIO COMMUNICATION	2006	\$ 7,726,617.00
SCHOOL BOARD ADMIN BUILDING	2007	\$ 2,654,950.22
LAMORE RELOCATION	2008	\$ 1,485,796.00
RIVERSIDE PARK	2009	\$ 303,141.00
NEW NORTH ELEMENTARY	2009	\$ 19,326,385.41
POLICE DEPT ROOFING & ELECTRICAL	2012	\$ 308,978.00
RIVERSIDE PARK ACCESS ROAD	2012	\$ 436,490.00
CCAM	2012	\$ 684,602.00
BUILDING INSPECTION SOFTWARE	2013	\$ 327,537.00
ANIMAL SHELTER	2013	\$ 2,848,848.00
HUMAN SERVICES BUILDING RENO	2015	\$ 816,257.00
BOARD ROOM UPGRADES	2016	\$ 48,654.00
FINANCIAL SYSTEM - MUNIS	2016	\$ 1,435,210.00
CROSSPOINTE / CCAM	2016	\$ 20,142,135.00
COMMUNITY PLAYGROUNDS	2017	\$ 62,260.00
SCOTT PARK (PHASE III)	2017	\$ 190,007.00
SCOTT PARK IRRIGATION, ELECTRICAL, FENCING	2017	\$ 186,192.00
CENTRAL WELLNESS CENTER FITNESS ROOM*	2017	\$ 62,345.00
CENTRAL WELLNESS CENTER ASBESTOS REMOVAL	2017	\$ 87,250.00
WIRELESS BROADBAND - IDA INITIATIVE	2017	\$ 1,000,000.00
ONGOING PROJECTS NON-CIP COMMITTEE	STATUS	EXP @ 6/30/17
CWC RENOVATIONS	ONGOING	\$ 224,101.00
STORMWATER - BIRCHETT ESTATES	ONGOING	\$ 68,369.00
STORMWATER - CEDAR CREEK	ONGOING	\$ 103,752.00
EXIT 45 BEAUTIFICATION	ONGOING	\$ 1,433,036.00
CENTRAL WELLNESS CENTER PIPE REPAIRS/REPLACEMENT	ONGOING	\$ 2,881.00

## Summary of CIP Budget Activity:

		FY14-15	FY15-16	FY16-17	FY17-18		12/31/2017	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	FY17-18 Amended Budget	FY17-18 Expended to Date	County Administrator Proposed	Increase (Decrease)
<b>Capital Projects Fund (0311):</b>									
3101	Broadband Implementation	-	20,787	-		181,985	-		
3102	Financial System Replacement	100,177	20,943	-		-	-		
3103	Police Vehicles	47,967	548,110	388,118	400,000	406,148	155,328	400,000	-
3104	Fire/EMS Apparatus Reserve	1,022,290	839,309	-	75,932	300,350	-	75,010	(922)
3105	Building Inspector Software	6,293	5,527	-		3,493	-		
3106	Adoption Center	5,050	-	-		-	-		
3109	Courthouse Area Library	8,834	-	-		5,957	-		
3110	Other Capital Projects	2,161,600	63,674	-		126,810	-		
	Crosspointe Center	16,214	-	-		-	-		
3113	Crosspointe Centre Roads	11,588	-	-		-	-		
3114	Crosspointe Centre Util	4,626	-	-		-	-		
3119	Carson Fire Station	422,790	1,640,196	6,261		-	-		
3120	Human Services Building	25,610	20,900	-		-	-		
3131	Central Wellness Center (Old Moore) Repairs	50,529	151,358	22,214		2,517	4,927		
3132	School Buses	-	996,820	673,295		8,088	-		
3125	Disputanta Renovation	164,802	3,684	4,000		-	-		
3129	Scott Fields	107,553	350,493	-		-	-		
3133	Courthouse HVAC	-	528,416	988,171		-	-		
3136	Community Center Parking Lot	-	14,447	10,380		218,947	194,946		
3137	Central Wellness Center Parking Lot	-	10,236	9,096		46,128	-		
3138	Community Playgrounds	-	61,722	62,260		-	-		
3139	Food Bank Roof	-	14,307	-		-	-		
3140	Courthouse Renovation	-	-	125,531		1,457,882	25,422		
3141	Prince George High School & Beazley Elem Roof Replacer	-	1,153,307	-		-	-		
3142	Fire Station Property Acquisition	-	52,693	-		-	-		
3143	Burrowsville Fire Department Renovations	-	305,307	43,563		-	-		
3144	Board Room Upgrade	-	48,654	-		-	-		
3151	Exit 45 Improvements	35,865	278,154	1,119,016		5,468	172,358		
3145	Public Safety Radio Consultant			59,580		114,855	65,804		
3146	Beechwood Manor Tennis Court			4,450		-	-		
3147	River's Edge Basketball Court			5,051		-	-		
3148	Temple Park Basketball Court			424		3,975	3,975		
3149	Branchester Lakes Basketball Court			1,775		-	-		
3150	Temple Park Tennis Court			-		4,450	3,100		
3151	Scott Park Phase III Renovations			190,007		-	-		
3152	CWC Fitness Equipment			62,345		-	-		
3153	Route 10 Fire Station			11,976		935,332	46,946		
3154	Wireless Broadband			1,000,000		-	-		
3155	RCJA Roof Project			-		43,609	43,609		
3156	Harrison Elementary Windows			-		217,500	-		
3157	South Elementary Windows			-		135,000	-		
3158	P & R Scott Park Irrigation			94,669		-	-		
3159	P & R Scott Park Electrical			52,523		-	-		
3160	P & R Scott Park Fencing			39,000		-	-		
3161	P & R Canoe Launch			-		39,488	41,938		
3162	P & R Moore Canopy & Concrete			-		105,988	105,988		
3163	Public Safety Radio Project			-		6,563,017	-		
3164	CWC Asbestos Removal			87,250		-	-		
3165	CWC Pipe Repair / Replacement			2,881		39,850	39,850		
3166	Fuel Tank & Canopy Replacement			-		184,995	148,572		
3167	Human Services HVAC Improvements			-		33,475	33,475		
3168	Central Wellness Center Improvements			-		98,822	73,387		
3169	Voting Equipment			-		112,995	112,995		
4000	Bond Issuance Costs and Defeasance of Debt		14,342,467	102,691		2,399	-		
	<b>Total Capital Projects</b>	<b>4,175,574</b>	<b>21,471,511</b>	<b>5,166,527</b>	<b>475,932</b>	<b>12,270,099</b>	<b>1,272,622</b>	<b>475,010</b>	<b>(922)</b>

Approved Planning Commission recommendations are on the following pages with detailed project descriptions.

## 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 or 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. 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. Finance Department staff worked with Davenport & Company to perform an analysis on the required ratios and provided the CIP Committee with a debt funding strategy that was in-line with the Financial Policies.

The CIP as proposed in this document assumes the issuance of \$36,933,531 for a New Walton Elementary School, Police Boat (local grant match), Fire & Crew Building Security System, Admin/CC/CWC Security & Door Systems (handicap access for Admin Building), Real Estate Assessment Software Replacement, Scott Park Concession Stand Project, Self-Contained Breathing Apparatus, Police Vehicle replacements (Year 4 of 5 Cyclical replacement), Route 156 Water Main Extension project, and Food Lion Water System upgrades.

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 expenditures, but they 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 Impact of Capital Borrowing:**

Borrowing for capital projects requires the budgeting of annual debt service payments over the period of financing. Davenport & Company, the County's Financial Advisor, assisted staff in computing the annual fiscal (tax rate) impact of borrowing for capital projects. Additionally, Davenport assisted in determining if borrowing creates instances of non-compliance with the County's adopted financial policies.

**Impact of Original CIP Committee Recommendations**

Davenport computed impacts of the CIP Committee's recommendations under 3 scenarios: 1) funding one elementary school in 2019 and one in 2021 using non-structured financing; 2) funding both elementary schools in 2019 using non-structured financing; and 3) funding both elementary schools in 2019 with structured financing. The full Planning Commission presentation can be seen as **Appendix A** of this document with the tax rate impacts.

**Impact of County Administrator's Proposed Recommendations**

Davenport computed impacts for multiple FY2019 borrowing scenarios. These scenarios were reviewed with the Board of Supervisors at its pre-budget work session on February 6, 2018. The first scenarios [1 and 2] outlined the impact of only borrowing for County-related projects (no school projects). Scenarios 3A through 5D layered in one or two of the new elementary schools either both in FY2019 or one in FY2019 and one in FY2021. Both non-structured and structured financing/borrowing impacts were estimated.

Structured borrowing is paying interest only (and delaying principal repayment) until existing debt principal is retired to mitigate a tax increase. Structured financings can result in a significant increase in interest paid over the life of the loan.

**All of Davenport's scenarios make the following assumptions:**

- The County will continue General Fund transfer to debt fund at current FY2018 levels of \$7.2Million to minimize required tax increase
- Needed Tax increase will occur in FY2019
- One cent Real Estate tax increase provides \$250,000 in additional revenues
- The entire Real Estate tax increase will be devoted to increased debt fund contributions (and not subject to the County/School Revenue Sharing Memorandum of Understanding MOU requirement)

Davenport's February 6, 2018 report is found as **Appendix B** at the conclusion of this document.

A Summary Overview of Scenarios should be of particular interest to readers of this document (page 1 of Davenport's report). Required *devoted* tax increases range from 0 to 7 cents under the various scenarios. The County Administrator is recommending Scenario 3A, which requires a 5 cent Real Estate Tax increase, in his proposed budget. Scenario 3A funds County projects and one new Elementary School in FY2019 using non-structured borrowing/financing.

The Board of Supervisors will ultimately approve which Capital Improvement Projects are funded and the amount of any Real Estate tax increase for FY2019.

## PROPOSED PROJECTS

County and School Board staff submitted twenty-five projects for consideration in the Capital Improvements Plan. The Committee heard testimonies from several staff members regarding several proposed projects. A complete listing of projects, in Rank Order as assigned by the CIP Committee, is below:

Proposed Capital Improvement Projects		
FY2019-2028 Process		
CIP Committee Rankings		
	Project	Cost Estimate
1	Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	\$ 125,000
2	Walton Elementary School - New	\$ 29,101,406
3	Human Services Roof Refurbish	\$ 379,000
4	Beazley Elementary School - New	\$ 29,101,406
5	Fire & Crew Building Security System	\$ 75,000
6	Self Contained Breathing Apparatus	\$ 1,482,000
7	Carson Sub-Station Comp.6 Renovations	\$ 840,000
8	Real Estate Assessment Software Replace	\$ 495,125
9	Wells Station Road Fire & EMS Station	\$ 2,495,000
10	PG Fire Company 1 Renovations	\$ 475,000
11	Fire/EMS Opticom System	\$ 448,228
12	Police Boat	\$ 65,000
13	Scott Park Water & Sewer	\$ 1,540,000
14	Comprehensive High School-Renovations & Addition	\$ 50,448,125
15	Jefferson Park Relocation	\$ 2,495,000
16	Scott Park Extension Project (Concession Stand)	\$ 450,000
17	Joint Heavy Equipment /Bus Garage	\$ 3,549,522
18	Fleet Garage Bay Expansion	\$ 230,000
19	Carson CC Baseball Field	\$ 90,000
20	Carson CC Pavilion	\$ 118,000
21	Carson CC Playground	\$ 72,000
22	Appomatox River Park Ampitheater	\$ 86,450
23	Parks & Rec Dog Park	\$ 70,000
		\$ 124,231,262

## RECOMMENDATIONS

This Capital Improvements Plan includes the following projects and recommendations:

- Appropriating, as part of the County's **FY2018-2019 budget**, capital improvement funds of \$36,933,531. This amount includes:
  - \$ 65,000 Police Boat
  - \$ 75,000 Fire & Crew Building Security System
  - \$ 125,000 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Building)
  - \$ 495,125 Real Estate Assessment Software Replacement
  - \$ 450,000 Scott Park Extension Project
  - \$ 1,482,000 Self Contained Breathing Apparatus
  - \$29,101,406 Walton Elementary School – New
  - \$ 400,000 Police Vehicle Replacements\*
  - \$ 2,640,000 Route 156 Water Main Extension (Utilities – General Fund Supported)\*
  - \$ 2,100,000 Food Lion Water System Upgrades (Phases I & II Concurrently; Utilities – General Fund Supported)\*

\*Proposed outside of CIP Committee Recommendations

- Recommending \$92,437,731 of capital improvements projects for Fiscal Years 2020 through Fiscal Year 2028. These projects include the following:

**FY2020**

- \$ 379,000 Human Services Roof Refurbish
- \$ 840,000 Carson Sub-Station Comp. 6 Renovations
- \$ 230,000 Fleet Garage Bay Expansion

**FY2021**

- \$ 2,495,000 Wells Station Road Fire & EMS Station – New
- \$29,101,406 Beazley Elementary School - New

**FY2022**

- \$ 475,000 Prince George Fire Company 1 Renovations

**FY2025**

- \$ 1,540,000 Scott Park Water & Sewer

**FY2026 and Beyond**

- \$ 70,000 Parks & Rec Dog Park
- \$ 72,000 Carson Community Center Play Ground
- \$ 86,450 Appomattox River Park Amphitheater
- \$ 90,000 Carson Community Center Baseball Field
- \$ 118,000 Carson Community Center Pavilion
- \$ 448,228 Fire/EMS Opticom System
- \$ 2,495,000 Jefferson Park Station Relocation
- \$ 3,549,522 Joint Heavy Equipment/Bus Garage
- \$50,448,125 Comprehensive High School – Renovations & Additions

The Committee recommends the Heavy Equipment Garage and Fleet Garage Bay Expansion projects to go to a Committee appointed by the County in order to determine the exact nature of the needs represented by both county and school systems.

**Projects to be included in the operating budget**

The consensus of the CIP committee was that some recurring capital costs, such as the appropriations for the Fire and EMS Apparatus Fund, police vehicles and maintenance should be budgeted as operating expenditures. These items should not “compete” in the CIP process with other one-time capital expenditures. The Committee agrees that the proper accounting for these costs would be in the County’s capital projects fund, where if not spent during the fiscal year the appropriation will not expire. The Committee felt, however, that these projects stood on their own and did not need to be reconsidered by the Committee every year. The Committee recommends the County continue setting aside funds in the operating budget for Fire & EMS apparatus, police vehicles, maintenance and undesignated capital projects.

## Police Boat

### **Project Description:**

Replace current, ten-year old boat and motors with a new, more functional vessel.

### **Project Justification:**

Our current boat is over ten years of age with over 1,000 hours of use on the motors. The vessel is a center console model without an enclosed helm (no protection from weather). The intent of the Police Department is to apply for a Homeland Security, Port Security Program Grant in April of 2018. The grant, as currently designed, requires a 20% local match. The total cost of the project is \$325,000. If the Department is successful acquiring the grant, our intent would be to donate our current vessel to the Fire Department. In the event we are unsuccessful with acquiring the grant monies, our contingency plan would be to request new power plants for our current vessel. New motors would cost approximately \$29,000.

### **Impact if Project not Completed:**

Our current boat is still functional; however the vessel has limitations and wears from use and age. In order to maintain this resource as a dependable asset, we will, at a minimum, need to plan for repowering.

### **Financing:**

This project is currently estimated to cost \$325,000 and is scheduled to be purchased with grant funds if awarded of \$260,000 and the issuance of debt service in FY2019 for \$65,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$65,000					\$65,000



## Fire & Crew Building Security System

### **Project Description:**

Add new access systems to all fire stations and the Prince George Emergency Crew building that would centralize access control for all buildings. Access systems would be a combination of security pads and numerical code door locks. The system would be centralized to give all parties better monitoring of the access at all Fire & EMS Buildings.

### **Project Justification:**

The current locking systems of the County's fire stations and Prince George Emergency Crew present safety concerns. Each station has its own system of locks that must be manually programmed. In the case of a large scale threat or incident, such as a terror attack, there is no way to lock a station down immediately. The system being proposed would be centrally controlled and maintained with station level access and control for each individual station. In the case of granting or restricting access to the stations, the designee at each station must go to the station to make any changes.

### **Impact if Project not Completed:**

If not completed an incident endangering public safety could occur. Stations cannot be locked down remotely in the case of a large scale threat or incident. Changes would continue to be done manually.

### **Financing:**

The estimated total cost of the project is \$75,000. The project is slated to be debt financed in FY2019.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$75,000					\$75,000

## Admin/CC/CWC Security & Door Systems (Handicap Access for Admin Building)

### **Project Description:**

Install updated security systems in several County Buildings. This will update some security systems as well as add additional cameras to buildings. It will focus on the County Administration Building, Central Wellness Center, and the Prince George Community Center.

### **Project Justification:**

A safety study was conducted by Officer Chris Douglas. The project will be based on his finding and suggestions for better safety in the County Buildings. Currently there are only three (3) cameras in the County Administration Building covering the three main doors. The cameras are outdated and not very clear. There are no cameras in offices which deal with citizens directly such as the Treasurer's Office, the Commissioner of the Revenue's Office, Community Development and Code Compliance, the Utilities Department, the Real Estate Assessor's Office, and County Administration. It will also install card key locks at the three main doors which are currently opened using keys and add a push button door opener to assist people with disabilities.

Additional cameras have been suggested for the Prince George Community Center in the hallways and cafetorium. Additional security cameras have been recommended for the Central Wellness Center as it is occupied by various groups and departments throughout the day.

### **Impact if Project not Completed:**

The buildings will remain as they are. If an incident occurs that requires any investigation, there will not be any video evidence. The County Administration Building will remain locked by keys and locking up will depend on the last person leaving the building recalling to do so. Many times doors are left unlocked outside of business hours. People with wheelchairs, motorized scooters, or other ambulatory devices will struggle to enter the building.

### **Financing:**

The estimated total cost of the project is \$125,000. The project is slated to be debt financed in FY2019.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$125,000					\$125,000

## Real Estate Assessment Software Replacement

### Project Description:

Implement iasWorld CAMA Standard Edition, a new real estate assessment software owned by Tyler Technologies (the company which owns Munis) that will integrate into the current real estate tax billing software (Munis) and provide better field tools for the Real Estate Assessor's staff.. By integrating with a product owned by Tyler Technologies, the County is guaranteed better integration between the assessment software and the taxation software. It will also provide more information to the public through its Web porta. Currently the site designed by the Assessor's office is the number one destination of visitors to the County's web site. The portal that is part of the proposed package will provide additional functionality desired by citizens and other visitors to the County Web site. If this package were not available, additional software with additional incurred costs for Web site hosting and development would be needed to achieve the same level of service.

### Project Justification:

The current software used for assessment, Proval, has been in use for 10 over years. During its lifespan, the Assessor's Office has been an integral part of the user group community and the growth of the product through user group suggestions. In recent years it has become apparent that through acquisition of the software by various different companies, the product as it is used by staff is no longer being developed to the extent needed. The new owner of the product has taken the software in a different direction to create a solution that requires users to do both the assessing and the taxing in the company's new software, Aumentum. During the search for the Munis system, staff made the decision to keep the taxing of both real estate and personal property in one system and does not wish to have the taxing in another software package. With the reduction in staff, the Assessor' Office is searching for software to make gathering assessment information in the field more efficient. Current information that is gathered in the field is being done twice since there is no automated way to get the information from the field directly into the current software. This means the assessment process takes twice as long as it should.

### Impact if Project not Completed:

If the project is not completed, the Assessor's Office will need to hire additional staff in order to get the yearly assessments done on time. At some point in the near future, if the office stays with the current package, the County will be forced to pay for software with functionality that it will not use or move away from the Munis package that was purchased in 2011.

### Financing:

The project is slated to be debt financed in FY2019 and is estimated to cost \$495,125.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$495,125					\$495,125

## Self-Contained Breathing Apparatus

### **Project Description:**

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. The project calls for SCBA's that meet current standards and incorporate new technology to ensure the safety of our first responders is protected.

### **Project Justification:**

Prince George Fire and EMS conducted an SCBA overhaul in 2005. Several packs were replaced and brought up to the 2002 standards. Since then, several changes have taken place making our current cache obsolete. The current low pressure systems are no longer acceptable. 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.

### **Impact if Project not Completed:**

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.

### **Financing:**

The project is slated to be debt financed in FY2019 and is estimated to cost \$1,482,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$1,482,000					\$1,482,000

## Walton Elementary School - New

### **Project Description:**

New 750 pupil elementary school to replace William A. Walton Elementary School.

### **Project Justification:**

Walton Elementary School needs to be replaced due to the age of the facility. Presently 4 trailers are used as classrooms. In addition, the present school design does not provide a safe and secure learning environment. Original building 1960, additions 1971 and 1992.

### **Impact if Project not Completed:**

Deteriorating school and trailers, 21<sup>st</sup> Century technology demands cannot be met, extremely difficult to provide a safe and secure learning environment.

### **Financing:**

This project is currently estimated to cost \$29,101,406 and is slated to be debt financed in FY2019.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$29,101,406					\$29,101,406

## Scott Park Concession Stand & Utilities Expansion

### **Project Description:**

Installation of site utilizes to the park expansion including electrical service, water and sewer. Also included in the scope is the completion of the rectangular fields, parking area, adding restrooms, concession building, fencing, bleachers and walkways.

### **Project Justification:**

The property is designated for the future growth needs of the County with respect to County's services, buildings, and recreation. We can have 6-7 rectangular fields, 3-4 softball and baseball fields, a variety of hiking trails, and there can be playgrounds, dog parks, mountain bike trails, disk golf, fishing, pavilions, and concession stands. There is room for a maintenance yard and picnic shelters. The park will be a great resource for citizens in the local Parks & Rec. community who have kids who play sports, families and seniors who enjoy walking, fishing and bird watching, sport enthusiasts and bikers. It will also provide for future government needs by providing land for additional facilities and expansions such as a school, equipment garage or other government building.

### **Impact if Project not Completed:**

The County's Parks & Rec. department has seen recent increases in enrollment for multiple sports. Currently there are not enough fields to handle the demands of the community. Soccer and football have to be played in the outfields of softball and baseball fields, resulting in the deterioration of the fields. In addition, new types of recreational activities cannot be offered if additional space/land is not developed. The County desires to have a central, planned location for future growth needs including facilities and recreational needs.

### **Financing:**

The Concession Stand Project is scheduled to be performed in FY2019 at an estimated cost of \$450,000 and the Water & Sewer is scheduled to be completed with the issuance of debt service in the amount of \$1,540,000 for FY2025.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
\$450,000				\$1,540,000	\$1,990,000

## Fleet Garage Bay Expansion

**Project Description:**

Construct a 30' X 60' metal on concrete slab bay on the north side of existing Fleet Garage and a 16' X 26' metal on concrete slab extension on the north side of the Fleet Garage Office Area. Currently, Garage Staff must work on the large apparatus either partially or totally outside of the existing bays. The office extension is needed for documentation/parts storage and department leadership.

**Project Justification:**

Protect integrity of apparatus and provide a conditioned work environment

**Impact if Project not Completed:**

- (1) Internal components of equipment may become contaminated and damaged.
- (2) Garage Staff will continue to work outside and be exposed to the elements of the weather.

**Financing:**

The project is slated to be debt financed in FY2020 and is estimated to cost \$230,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
	\$230,000				\$230,000

## Human Services Roof Refurbish

### Project Description:

Refurbish approximately 34,000 square feet of existing metal roof panels. The existing roof was installed as a component of the facility construction in 1988. The age of the panels is 26 years. An inspection of the panels was performed in May of 2014 by a representative of the Garland Company. The inspection revealed a deterioration of the roof coating and recommends an “overlay” coating/refurbishment of the roof. With the coating of the roof, the life expectancy will be extended by an estimated term of 15 years.

### Project Justification:

Extend life of existing roof to prevent a total tear-off and replacement.

### Impact if Project not Completed:

Continued deterioration will result in roof leaks that will impact facility infrastructure and will result in a roof tear-off and replacement.

### Financing:

The estimated total cost of the roof refurbishment is \$379,000. The project is slated to be debt financed in FY2020.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
	\$379,000				\$379,000



## Carson Sub-Station Renovations

### Project Description:

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. The project includes minor site work, remodeling of existing structure and constructing an estimated 5,000 square foot in additional building space. The facility will include an additional bay for an ambulance based on future needs and much needed living conditions to meet future staffing needs. The station will house a quint, reserve tanker, brush unit and an ambulance.

### Project Justification:

In order for us to meet critical response times, it is imperative that the Carson Substation is modified to house essential personnel and apparatus. Such improvement will allow for quicker response to the increasing fire and emergency medical calls we are experiencing with normal county growth.

### Impact if Project not Completed:

Inability to house essential personnel and apparatus to meet future growth needs and increased emergency response calls in this service area will drastically impact public safety and quality of life.

### Financing:

The renovation is scheduled to be performed in FY18 at an estimated cost of \$840,000 and is scheduled to be completed with the issuance of debt service for FY2020.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
	\$840,000				\$840,000

## Wells Station Road Fire & EMS Station

### **Project Description:**

The County of Prince George recently received a land proffer from Mr. Jimmy Jones that would provide an area to relocate the Jefferson Park Fire Station. 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. Essential personnel housed at the 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.

### **Project Justification:**

After the insurance industry changed its practice on underwriting homeowner's policies, several citizens have seen an increase of up to 150% of their previous cost for fire insurance. This issue coupled with long response times in higher populated areas as well as areas in which future development plans are underway, and fatalities resulting from structural fires have prompted the Board of Supervisors to take action. The Director of Fire and EMS was charged by the Board of Supervisors and County Administration to conduct a study on future fire station needs and locations. This study was completed in December 2013. The results of the study identified several locations in which a Fire and EMS station needs to be located in the future. The County's economic development engine sits in the industrial park. The Area is currently classified as unprotected according to ISO standards.

### **Impact if Project not Completed:**

Failure to complete this project will result in the inability to house essential personnel and resources in areas with higher call volumes. The inability to house essential personnel and resources will result in long response times from other stations. Longer response time equal, less lives saved, less property saved, and less revenue generated for the county. Additionally, the area will continue to be classified an unprotected resulting in less consideration for companies to locate in the area compared to other jurisdictions.

### **Financing:**

The project is slated to be debt financed in FY2021 and is estimated to cost \$2,495,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
		\$2,495,000			\$2,495,000

## Beazley Elementary School - New

### Project Description:

New 750 pupil elementary school to replace L. L. Beazley School.

### Project Justification:

Beazley Elementary School needs to be replaced due to the age of the facility. Presently seven trailers are used to house eight programs. In addition, the present school design does not provide students with a safe and secure learning environment. Original building 1964, additions 1971 and 1992.

### Impact if Project not Completed:

Deteriorating school and trailers cannot meet demands of 21<sup>st</sup> Century technology, extremely difficult to provide a safe and secure learning environment.

### Financing:

This project is currently estimated to cost \$29,101,406 and is slated to be debt financed in FY2021.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
		\$29,101,406			\$29,101,406

## Prince George Fire Station Renovations

### **Project Description:**

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. The project includes minor site work, remodeling of existing structure and constructing an estimated 1200 square foot in additional building space. The facility will include much needed living conditions to meet future staffing needs. The station will house an Engine, Squad, Aerial Truck, Brush Unit, HAZ- MAT Response Unit, and for future needs an Ambulance.

### **Project Justification:**

In order for us to meet critical response times, it is imperative that the Prince George Fire Station (Courthouse) is modified to house essential personnel and apparatus. Such improvement will allow for quicker response to the increasing fire and emergency medical calls we are experiencing with normal county growth and additional calls.

### **Impact if Project not Completed:**

Inability to house essential personnel and apparatus to meet future growth needs and increased emergency response calls in this service area will drastically impact public safety and quality of life.

### **Financing:**

This project is currently estimated be debt financed in FY2022 at a cost of \$475,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
			\$475,000		\$475,000

## Fire/EMS Opticom System

### Project Description:

This is an executive summary for the cost and installation of the Opticom Emergency Vehicle Priority system. The prices noted are based on current prices, quoted from the vendor, GTT Mid-Atlantic, Sterling VA.

Based on current system configuration (Infrared Optical) (IR) and future installation (Global Positioning system) (GPS) the vehicle will require dual emitter systems 794 MH (\$995.00) combined with the upgrade kit series 2000 (\$2,505.00) for a total of \$3,500 per vehicle equipped. This system will allow operation in IR areas, such as Oaklawn Blvd, Colonial Heights and Chesterfield County, as well as future GPS installations. GTT Mid-Atlantic is willing to train our County Garage on installation, thus removing the \$1,000 installation fees.

### Project Justification:

The current agreement between VDOT and Prince George County is the following: The County is financially responsible for purchase and installation of the current operating traffic signals, which do not have Opticom. The cost of equipment is \$14,894 per unit, plus installation. If the county has entered an agreement with VDOT, the Opticom GPS will be installed by VDOT, with the installation of new traffic signals. This according to Mr. Robert Cochran's, Richmond VDOT (804) 524-6112. Of the 12 controlled intersections in the county, 6 are in the Company 5 response area; 5 are in the Company 1 response area and 1 is in Company 2 first response area. Current IR operational signals are bidirectional on Oaklawn Blvd. from Sisisky Blvd through Jefferson Park Rd, and would require VDOT to install IR receivers from Jefferson Park Rd., Tri-Cities Blvd. and Crossings Blvd. to make these systems operational for responding vehicles. The signals at Temple Ave and River Rd do not have an installed system, nor does the signal at Temple and Puddledock Rd. None of the other remaining signals in the county have Opticom installed.

The advantages of Opticom Preemption are: reduced intersection accident exposure to emergency vehicles by approximately 70%, reduced response time for emergency vehicles by approximately 20%, as well as increased safety for first responders and the driving public.

### Impact if Project not Completed:

Continued higher exposure to intersection accidents and increased response time for emergency vehicles.

### Financing:

The estimated total cost of the roof refurbishment is \$448,228. The project is slated to be debt financed in FY2026 or later.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$448,228	\$448,228

## Dog Parks at Scott Park & Temple Park

### Project Description:

Project provides for the design and construction of two fenced park areas in the County for dog owners to exercise and socialize 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.

### Project Justification:

Currently no fenced dog parks are located within the County. Dog parks are an excellent source of off-leash exercise for active dogs which allows dogs to get adequate physical and mental exercise, thereby lessening destructive and annoying behaviors in general.

Dog parks which are designed for dogs only lessen the chance of owners letting their dog's off-leash in the County, which has a leash law in effect. The park plan includes separating big dogs from small dogs, providing several gathering spots for dog owners (tables, shelters, etc.), training and exercise challenge equipment, and visual barriers to help direct the flow of the dogs.

### Impact if Project not Completed:

### Financing:

This project is currently estimated to cost \$70,000 and is slated to be debt financed in FY2026 or later.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$70,000	\$70,000

## Appomattox River Park Amphitheater

### **Project Description:**

The Appomattox River Regional Park houses an educational pavilion, purchased through a combination of grant and county funding. The pavilion currently has six picnic tables for seating. The 2002 ARRP Master Plan included the development of an educational facility to be used for outdoor education. The proposed amphitheater style seating would be built into the hill next to the educational pavilion and would be large enough to accommodate classrooms of school children or other visitors.

### **Project Justification:**

The proposed pavilion seating would better accommodate classrooms of school children or other visitors. The seating would also provide visitors a better vantage point to view presentations.

### **Impact if Project not Completed:**

The educational pavilion would continue to house picnic tables for seating, limiting participation and presentation visibility.

### **Financing:**

The estimated cost of the project is \$86,450 and would be financed through the use of fund balance in excess of the financial policy minimum. The project is scheduled for FY2026 or later.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$86,450	\$86,450

## Carson CC Playground

**Project Description:**

Construction of Playground Equipment at Carson Community Center

**Project Justification:**

Provide Recreational Playground Equipment to Carson Community

**Impact if Project not Completed:****Financing:**

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$72,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$72,000	\$72,000



## Carson CC Baseball Field

**Project Description:**

Construction of Baseball Field at Carson Community Center.

**Project Justification:**

Provide Recreational Facility for Citizens in Southern Area of County.

**Impact if Project not Completed:****Financing:**

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$90,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$90,000	\$90,000

## Carson CC Pavilion

**Project Description:**

Construction of Pavilion at Carson Community Center

**Project Justification:**

Provide Recreational Amenities to Carson Community

**Impact if Project not Completed:****Financing:**

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$118,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$118,000	\$118,000

## Jefferson Park Fire Station Relocation

**Project Description:**

This project would address the settling issues in the apparatus bay area, provide additional living space for future volunteer and/or career staffing and address safety issues exiting the station directly onto Jefferson Park Road.

Demolish the existing apparatus bay area and relocate it.

**Project Justification:**

The Jefferson Park Fire Station has a long history of settling problems dating back to 1994 due to shrink-swell soil. Currently there is an engineering study being conducted to determine the best course of action for the station. The settling problem was addressed in 1994, 1998 and again in 2007.

**Impact if Project not Completed:**

If not completed, the settling issue will continue to be a problem. The existing fire station will be unable to house essential personnel and apparatus to meet future growth needs and increased emergency response calls in the service areas will drastically impact public safety and quality of life. The likelihood of a vehicle crash will rise with additional traffic on Jefferson Park Road.

**Financing:**

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$2,495,000.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$2,495,000	\$2,495,000

## Joint Heavy Equipment / Bus Garage

### Project Description:

This project is for the construction of a joint heavy equipment garage to service large vehicles of both the School System and the County. Heavy vehicles are defined as vehicles with a gross weight exceeding 10,000 pounds, such as fire trucks, ambulances, certain utility vehicles and school buses. It is anticipated that the building would be sited and designed to allow for expansion to handle light vehicles as well. The garage could be located behind the Prince George Education Center or on the Yancey Property.

### Project Justification:

Currently the School System bus garage is inadequate to meet service demand. Additionally, it is poorly located on a major thoroughfare near the high and junior high schools. In addition to addressing the traffic safety concerns, relocation of this facility would free up space for a planned expansion of the high school. Finally, the County garage does not have a bay large enough to accommodate several of the fire trucks in the County's fleet.

### Impact if Project not Completed:

Traffic concerns and inadequate facilities would continue at the existing bus garage. Service for County fire trucks would continue to be outsourced, and the planned expansion of the high school would be delayed, if not abandoned.

### Financing:

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$3,549,522.

### Notes:

*The Committee recommends the Heavy Equipment Garage project to go to a Committee appointed by the County in order to determine the exact nature of the needs represented by both county and school systems.*

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$3,549,522	\$3,549,522

## Comprehensive High School Renovations & Additions

### **Project Description:**

Renovate and add on addition to Prince George High School.

### **Project Justification:**

Prince George High School was constructed in 1976 with renovations in 1992 and 2001. The school was built for a capacity of 1,200 students in grades 9-12 and now has 1,352 students in grades 10-12. Original building 1976, additions in 1992 and 2011.

The design of the facility does not provide an easy flow of student traffic from one area of the building to another which creates a safety hazard. The facility cannot meet the technology demands of the 21<sup>st</sup> Century. The addition is needed to house career and technical education programs.

### **Impact if Project not Completed:**

The existing high school site limits expansion capabilities to include career and technical and alternative education services.

### **Financing:**

The project is slated to be debt financed in FY2026 or later and is estimated to cost \$50,448,125.

FY 2019	FY2020	FY2021	FY2022	Beyond FY2023	TOTAL PROJECT COST
				\$50,448,125	\$50,448,125

## 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 FY2019-2028 CIP Committee:**

Mr. Joseph Simmons, Committee Chairman, Planning Commission  
Mr. James A. Easter, Committee Vice-Chairman, Planning Commission  
Mr. Alan Carmichael, Board of Supervisors  
Mr. Lewis Stevenson, 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:**

Julie Walton, Director of CDCC  
Douglas Miles, Zoning Administrator and Planning Manager  
Horace Wade, Planner, CDCC  
Betsy Drewry, Director of Finance  
Lori Robertson, Accounting Supervisor

# CIP COMMITTEE RECOMMENDATION

**Thursday, November 16, 2017**

# CIP COMMITTEE MEMBERS

- Chair - Joe Simmons
- Vice-Chair - James Easter
- Board of Supervisors - Alan Carmichael
- School Board - Lewis Stevenson
- 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 2017
- CIP Committee Meetings are held
- Presentation to the Planning Commission November 16, 2017
- Presentation as part of County Administrator's Proposed budget to the Board of Supervisors February 2018 (Date TBD)
- Public Hearing scheduled for April 2018 (Date TBD)
- Adoption scheduled for May 2018 (Date TBD)



## CIP - OVERVIEW

- The County's Multi-Year Capital Improvement Plan looks at proposed capital needs from fiscal years 2019-2028
- The County has identified \$124,231,262 in future CIP needs assumed to be funded through the issuance of debt in the short-term and long-term.



# CIP PROJECT RECOMMENDATIONS

Project	Total	RANK	\$ AMT
Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	73	1	\$ 125,000
Walton Elementary School - New	69	2	\$ 29,101,406
Human Services Roof Refurbish	67	3	\$ 379,000
Beazley Elementary School - New	65	4	\$ 29,101,406
Fire & Crew Building Security System	65	5	\$ 75,000
Self Contained Breathing Apparatus	61	6	\$ 1,482,000
Carson Sub-Station Comp.6 Renovations	60	7	\$ 840,000
Real Estate Assessment Software Replace	54	8	\$ 495,125
Wells Station Road Fire & EMS Station	54	9	\$ 2,495,000
PG Fire Company 1 Renovations	53	10	\$ 475,000
Fire/EMS Optimcom System	48	11	\$ 448,228
Police Boat	47	12	\$ 65,000
Scott Park Water & Sewer	46	13	\$ 1,540,000
Comprehensive High School-Renovations & Addition	45	14	\$ 50,448,125
Jefferson Park Relocation	44	15	\$ 2,495,000
Scott Park Extension Project	43	16	\$ 450,000
Joint Heavy Equipment /Bus Garage	38	17	\$ 3,549,522
Fleet Garage Bay Expansion	38	18	\$ 230,000
Carson CC Baseball Field	34	19	\$ 90,000
Carson CC Pavilion	34	20	\$ 118,000
Carson CC Playground	32	21	\$ 72,000
Appomatox River Park Ampitheater	28	22	\$ 86,450
Parks & Rec Dog Park	23	23	\$ 70,000
			\$ 124,231,262

- Davenport Provided 3 Scenarios for financing/funding projects
  - **Scenario 1** – 1 Elementary School funded in 2019 and 1 funded in 2021 [Traditional Financing]
  - **Scenario 2** – Both Elementary Schools funded in 2019 [Traditional Financing]
  - **Scenario 3** – Both Elementary Schools funded in 2019 [*Structured* Financing]\*
    - \* Capitalized Interest 2.5 Years
    - \*30 Year Financing; deferred / no principal payments for 6 years
    - \*24 Year Amortization



## ANALYSIS ASSUMPTIONS

- Real Estate Tax Rate - 86¢
- Estimated value of 1¢ = \$250,000, in FY 2018 for Real Estate
- Annual Growth of 1¢ = 0.01% for all years



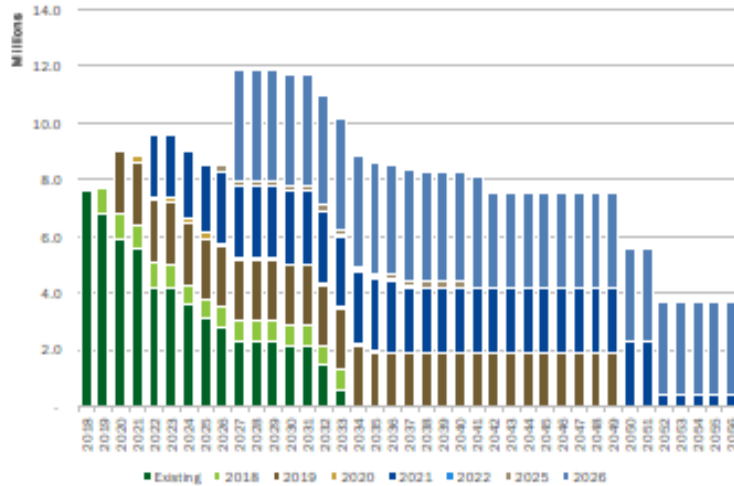
# CIP FINANCING SCENARIO 1

FY18/19 ADOPTED BUDGET

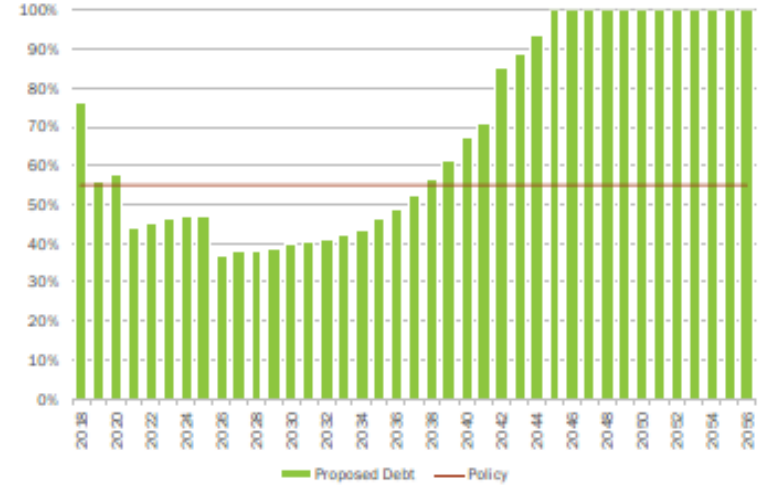
PRINCE GEORGE COUNTY, VIRGINIA

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 <sup>(2)</sup>	Totals
Approved	Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,442,773
Approved	Police Vehicles	5	400,000	400,000	400,000	-	-	-	-	-	-	1,200,000
Approved	CWC Boiler	15	310,000	-	-	-	-	-	-	-	-	310,000
Approved	Voting Equipment	5	112,995	-	-	-	-	-	-	-	-	112,995
Approved	Crosspoints Water and Sewer Study Upgrade	15	200,000	-	-	-	-	-	-	-	-	200,000
Approved	Fuel Canopy/Dispenser Replacement	15	158,141	-	-	-	-	-	-	-	-	158,141
Approved	CDCC Software Replacement	5	260,000	-	-	-	-	-	-	-	-	260,000
1	Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	-	-	-	-	-	125,000
2	Walton Elementary School - New	30	-	29,101,406	-	-	-	-	-	-	-	29,101,406
3	Human Services Roof Refurbish	15	-	379,000	-	-	-	-	-	-	-	379,000
4	Beazley Elementary School - New	30	-	-	-	29,101,406	-	-	-	-	-	29,101,406
5	Fire & Crew Building Security System	15	-	75,000	-	-	-	-	-	-	-	75,000
6	Self Contained Breathing Apparatus	15	-	1,482,000	-	-	-	-	-	-	-	1,482,000
7	Carson Sub-Station Comp.6 Renovations	15	-	-	840,000	-	-	-	-	-	-	840,000
8	Real Estate Assessment Software Replace	15	-	495,125	-	-	-	-	-	-	-	495,125
9	Wells Station Road Fire & EMS Station	15	-	-	-	2,495,000	-	-	-	-	-	2,495,000
10	PG Fire Company 1 Renovations	15	-	-	-	-	475,000	-	-	-	-	475,000
11	Fire/EMS Optimcom System	15	-	-	-	-	-	-	-	448,228	-	448,228
12	Police Boat	5	65,000	-	-	-	-	-	-	-	-	65,000
13	Scott Park Water & Sewer	15	-	-	-	-	-	-	-	1,540,000	-	1,540,000
Subtotal for Projects FY 2018 through FY 2025			\$ 8,948,909	\$ 32,057,531	\$ 1,240,000	\$ 31,596,406	\$ 475,000	\$ -	\$ -	\$ 1,988,228	\$ -	\$ 76,306,074
14	Comprehensive High School-Renovations & Addition	30	-	-	-	-	-	-	-	-	50,448,125	50,448,125
15	Jefferson Park Relocation	15	-	-	-	-	-	-	-	-	2,495,000	2,495,000
16	Scott Park Extension Project	15	-	-	-	-	-	-	-	-	450,000	450,000
17	Joint Heavy Equipment /Bus Garage	15	-	-	-	-	-	-	-	-	3,549,522	3,549,522
18	Fleet Garage Bay Expansion	15	-	-	-	-	-	-	-	-	230,000	230,000
19	Carson CC Baseball Field	15	-	-	-	-	-	-	-	-	90,000	90,000
20	Carson CC Pavilion	15	-	-	-	-	-	-	-	-	118,000	118,000
21	Carson CC Playground	15	-	-	-	-	-	-	-	-	72,000	72,000
22	Appomatox River Park Ampitheater	15	-	-	-	-	-	-	-	-	86,450	86,450
23	Parks & Rec Dog Park	15	-	-	-	-	-	-	-	-	70,000	70,000
Subtotal for Projects FY 2026 (or Beyond)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,609,097	\$ 57,609,097
<b>Totals</b>			<b>\$ 8,948,909</b>	<b>\$ 32,057,531</b>	<b>\$ 1,240,000</b>	<b>\$ 31,596,406</b>	<b>\$ 475,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,988,228</b>	<b>\$ 57,609,097</b>	<b>\$ 133,915,171</b>

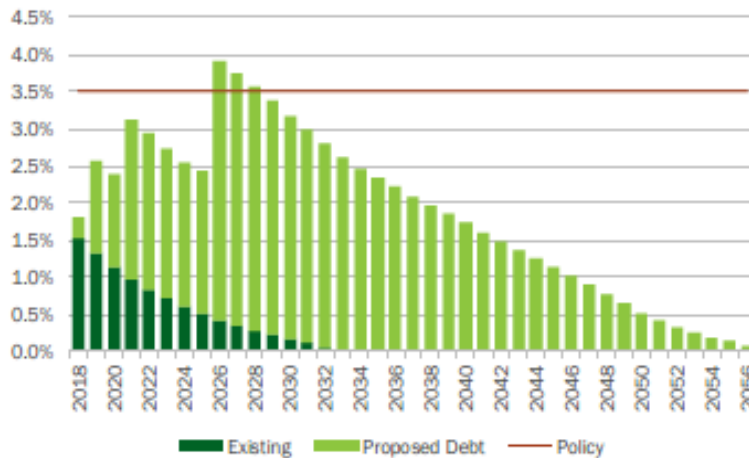
### Existing & Proposed Debt Service<sup>(1,2)</sup>



### 10-Year Payout<sup>(1)</sup>

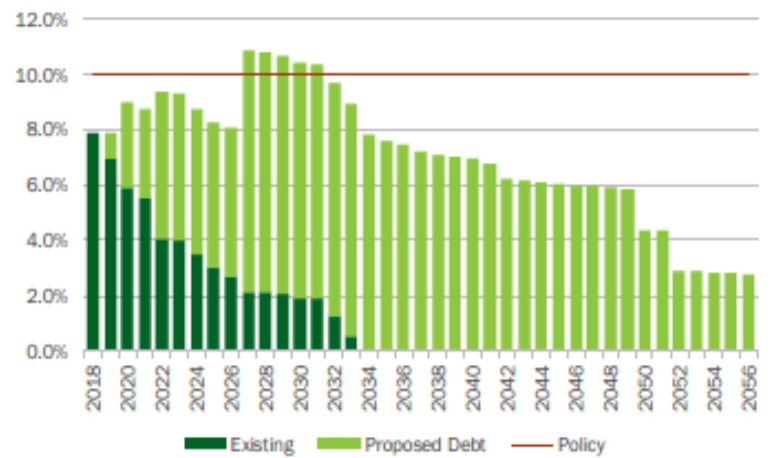


### Debt to Assessed Value<sup>(1)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

### Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 1

## EXISTING & PROPOSED DEBT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Debt Service Requirements									Revenue Available for DS					Debt Service Cash Flow Surplus (Deficit)					
	County	School	Police Vehicle	Fire Apparatus	Economic Development	CIP			General Fund	Fund (2)	Economic Development	VMI/VKCO	Total		Revenue From	Capital	Adjusted	Estimated	Capital
FY	Obligations	Obligations	Obligations	Obligations	(Crossapone)	Debt Service	Operating	Total	Budgeted Debt	Dedicated	Means Tax	RZED and BAR	Revenues	Surplus/	Prior Tax	Reserve	Surplus/	Incremental	Reserve Fund
	Debt Service	Debt Service					Impact		Service	(Pennies)	(Crossapone)	Federal Subsidy (2)	Available	(Deficit)	Impact	Utilized	(Deficit)	Tax Equivalent	Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,023	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	2,174,162	3,660,797	265,529	424,068	384,528	-	-	7,669,513	6,799,027	424,068	384,528	21,266	7,629,810	(68,702)	-	(29,092)	(39,611)	0.2¢	-
2020	2,369,067	2,635,862	241,057	237,462	385,916	-	-	8,982,897	6,799,027	237,462	385,916	18,722	7,541,128	(1,441,769)	40,007	-	(1,401,762)	5.5¢	-
2021	2,369,177	2,619,796	427,554	-	386,118	-	-	8,789,110	6,799,027	-	386,118	16,179	7,201,324	(1,587,786)	1,656,187	-	(131,599)	0.5¢	-
2022	2,368,668	1,321,187	430,191	-	385,158	-	-	9,601,187	6,799,027	-	385,158	13,121	7,197,307	(2,403,880)	1,603,664	-	(800,216)	3.1¢	-
2023	2,369,660	1,311,390	429,305	-	388,059	-	-	9,625,639	6,799,027	-	388,059	9,927	7,197,023	(2,428,616)	2,427,919	-	(697)	0.0¢	-
2024	1,908,474	1,297,308	430,493	-	385,728	-	-	9,065,150	6,799,027	-	385,728	6,752	7,191,507	(1,873,643)	2,452,902	-	579,259	-	579,259
2025	1,497,602	1,223,895	430,694	-	386,281	-	-	8,581,218	6,799,027	-	386,281	2,440	7,188,748	(1,392,470)	2,477,431	-	1,084,960	-	1,084,219
2026	1,218,743	1,214,517	430,500	-	385,648	-	-	8,465,182	6,799,027	-	385,648	-	7,184,675	(1,280,507)	2,502,206	-	1,221,699	-	2,845,918
2027	1,218,066	711,939	430,500	-	383,853	-	-	11,863,607	6,799,027	-	383,853	-	7,182,880	(4,680,727)	2,527,227	(2,152,500)	-	-	732,417
2028	1,218,817	711,978	430,500	-	386,918	-	-	11,867,462	6,799,027	-	386,918	-	7,185,946	(4,681,517)	2,552,499	(2,152,517)	(1,398,600)	3.1¢	-
2029	1,219,971	711,744	430,500	-	384,729	-	-	11,866,193	6,799,027	-	384,729	-	7,183,756	(4,682,437)	2,588,555	-	(692,847)	2.5¢	-
2030	1,028,481	711,228	430,500	-	387,400	-	-	11,864,868	6,799,027	-	387,400	-	7,186,427	(4,698,441)	2,726,261	-	276,820	-	230,820
2031	1,025,788	710,458	430,500	-	388,816	-	-	11,864,811	6,799,027	-	388,816	-	7,187,843	(4,697,498)	4,776,554	-	279,566	-	510,407
2032	842,952	587,800	430,500	-	-	-	-	10,980,601	6,799,027	-	-	-	6,799,027	(4,181,574)	4,824,320	-	642,745	-	1,153,152
2033	-	591,600	430,500	-	-	-	-	10,141,349	6,799,027	-	-	-	6,799,027	(3,342,322)	4,872,562	-	1,520,241	-	2,683,382
2034	-	-	430,500	-	-	-	-	8,845,519	6,799,027	-	-	-	6,799,027	(2,046,491)	4,921,288	-	2,874,797	-	5,558,190
2035	-	-	430,500	-	-	-	-	8,193,083	6,799,027	-	-	-	6,799,027	(1,824,556)	4,970,501	-	3,145,946	-	8,704,135
2036	-	-	430,500	-	-	-	-	8,120,150	6,799,027	-	-	-	6,799,027	(1,751,623)	5,020,206	-	3,268,584	-	11,972,719
2037	-	-	430,500	-	-	-	-	7,803,521	6,799,027	-	-	-	6,799,027	(1,534,994)	5,070,408	-	3,325,414	-	15,508,133
2038	-	-	430,500	-	-	-	-	7,862,279	6,799,027	-	-	-	6,799,027	(1,493,752)	5,121,112	-	3,627,360	-	19,135,493
2039	-	-	430,500	-	-	-	-	7,862,279	6,799,027	-	-	-	6,799,027	(1,493,752)	5,172,324	-	3,678,571	-	22,814,064
2040	-	-	430,500	-	-	-	-	7,862,279	6,799,027	-	-	-	6,799,027	(1,493,752)	5,224,047	-	3,720,295	-	26,544,359
2041	-	-	430,500	-	-	-	-	7,689,651	6,799,027	-	-	-	6,799,027	(1,321,124)	5,276,287	-	3,955,163	-	30,499,522
2042	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,329,050	-	4,629,678	-	35,129,200
2043	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,382,241	-	4,682,868	-	39,812,188
2044	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,436,164	-	4,736,792	-	44,548,980
2045	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,490,526	-	4,791,153	-	49,340,113
2046	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,545,431	-	4,846,059	-	54,186,172
2047	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,600,885	-	4,901,513	-	59,087,685
2048	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,656,894	-	4,957,522	-	64,045,207
2049	-	-	430,500	-	-	-	-	7,667,899	6,799,027	-	-	-	6,799,027	(699,372)	5,713,463	-	5,014,091	-	69,059,297
2050	-	-	430,500	-	-	-	-	5,174,811	6,799,027	-	-	-	6,799,027	1,193,716	5,770,598	-	6,064,314	-	74,023,611
2051	-	-	430,500	-	-	-	-	5,174,811	6,799,027	-	-	-	6,799,027	1,193,716	5,828,304	-	7,022,020	-	82,045,631
2052	-	-	430,500	-	-	-	-	3,381,723	6,799,027	-	-	-	6,799,027	3,086,804	5,886,587	-	8,973,391	-	92,019,021
2053	-	-	430,500	-	-	-	-	3,381,723	6,799,027	-	-	-	6,799,027	3,086,804	5,945,453	-	9,022,257	-	101,051,278
2054	-	-	430,500	-	-	-	-	3,381,723	6,799,027	-	-	-	6,799,027	3,086,804	6,004,907	-	9,091,711	-	110,142,989
2055	-	-	430,500	-	-	-	-	3,381,723	6,799,027	-	-	-	6,799,027	3,086,804	6,064,907	-	9,091,711	-	119,234,701
2056	-	-	430,500	-	-	-	-	3,381,723	6,799,027	-	-	-	6,799,027	3,086,804	6,064,907	-	9,091,711	-	128,326,413
														Total Tax Effect		16.8¢			
Total	26,425,952	23,134,361	16,181,115	1,186,520	5,405,431	243,279,614	-	215,611,994	1,196,520	5,405,431	112,148		Total	(2,915,009)					

### Tax Increase

2019- 0.2¢

2020- 5.5¢

2021- 0.5¢

2022- 3.1¢

2028- 5.1¢

2029- 2.5¢

\*Total- 16.8¢



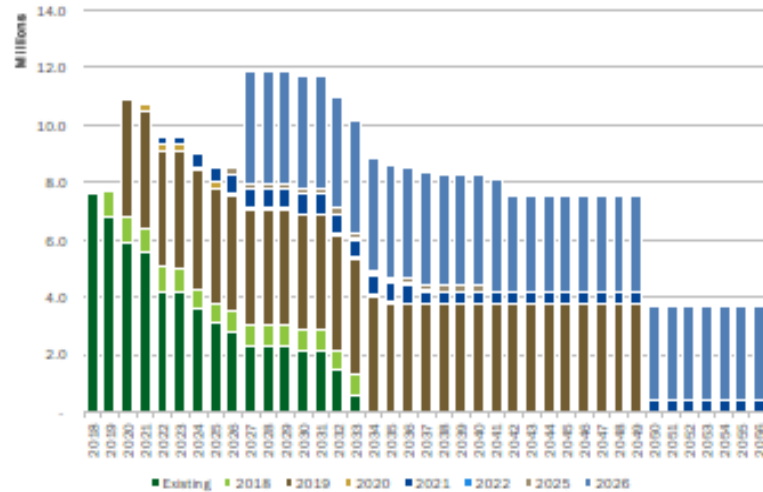
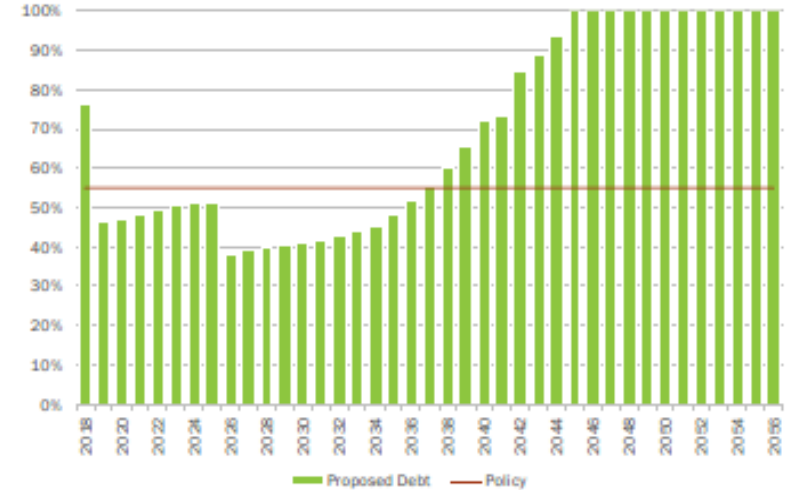
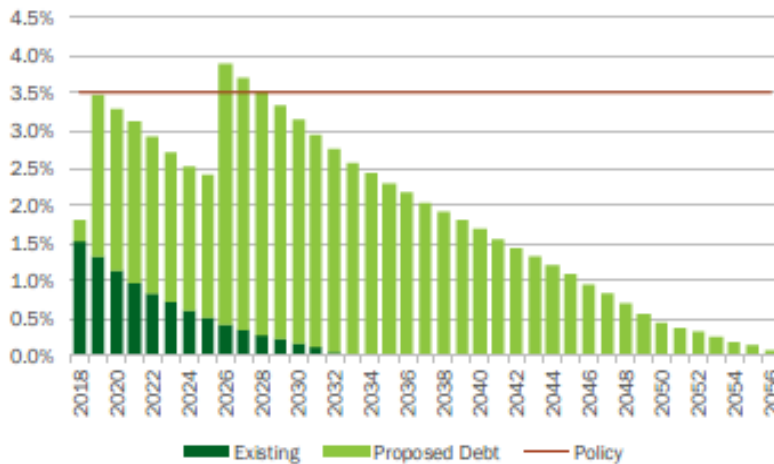
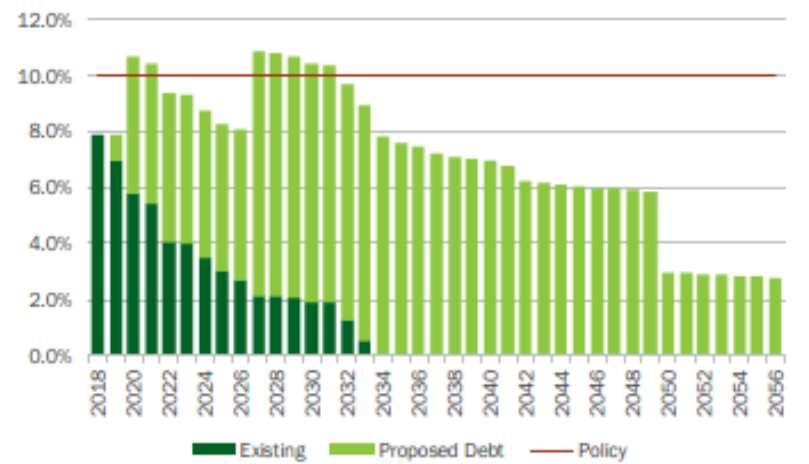
# CIP FINANCING SCENARIOS 2 & 3

FY18/19 ADOPTED BUDGET

PRINCE GEORGE COUNTY, VIRGINIA

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 <sup>(2)</sup>	Totals
Approved	Public Safety Radio Project (including Phase II Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,442,773
Approved	Police Vehicles	5	400,000	400,000	400,000	-	-	-	-	-	-	1,200,000
Approved	CWC Boiler	15	310,000	-	-	-	-	-	-	-	-	310,000
Approved	Voting Equipment	5	112,995	-	-	-	-	-	-	-	-	112,995
Approved	Crosspoints Water and Sewer Study Upgrade	15	200,000	-	-	-	-	-	-	-	-	200,000
Approved	Fuel Canopy/Dispenser Replacement	15	158,141	-	-	-	-	-	-	-	-	158,141
Approved	COCC Software Replacement	5	260,000	-	-	-	-	-	-	-	-	260,000
1	Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	-	-	-	-	-	125,000
2	Walton Elementary School - New	30	-	29,101,406	-	-	-	-	-	-	-	29,101,406
3	Human Services Roof Refurbish	15	-	379,000	-	-	-	-	-	-	-	379,000
4	Beasley Elementary School - New	30	-	29,101,406	-	-	-	-	-	-	-	29,101,406
5	Fire & Crew Building Security System	15	-	75,000	-	-	-	-	-	-	-	75,000
6	Self Contained Breathing Apparatus	15	-	1,482,000	-	-	-	-	-	-	-	1,482,000
7	Carson Sub-Station Comp.S Renovations	15	-	-	840,000	-	-	-	-	-	-	840,000
8	Real Estate Assessment Software Replace	15	-	495,125	-	-	-	-	-	-	-	495,125
9	Wells Station Road Fire & EMS Station	15	-	-	-	2,495,000	-	-	-	-	-	2,495,000
10	PG Fire Company 1 Renovations	15	-	-	-	-	475,000	-	-	-	-	475,000
11	Fire/EMS Optimcom System	15	-	-	-	-	-	-	-	448,228	-	448,228
12	Police Boat	5	65,000	-	-	-	-	-	-	-	-	65,000
13	Scott Park Water & Sewer	15	-	-	-	-	-	-	-	1,540,000	-	1,540,000
Subtotal for Projects FY 2018 through FY 2025			\$ 8,948,909	\$ 61,158,937	\$ 1,240,000	\$ 2,495,000	\$ 475,000	\$ -	\$ -	\$ 1,988,228	\$ -	\$ 76,306,074
14	Comprehensive High School Renovations & Addition	30	-	-	-	-	-	-	-	-	50,448,125	50,448,125
15	Jefferson Park Relocation	15	-	-	-	-	-	-	-	-	2,495,000	2,495,000
16	Scott Park Extension Project	15	-	-	-	-	-	-	-	-	450,000	450,000
17	Joint Heavy Equipment /Bus Garage	15	-	-	-	-	-	-	-	-	3,549,522	3,549,522
18	Fleet Garage Bay Expansion	15	-	-	-	-	-	-	-	-	230,000	230,000
19	Carson CC Baseball Field	15	-	-	-	-	-	-	-	-	90,000	90,000
20	Carson CC Pavilion	15	-	-	-	-	-	-	-	-	118,000	118,000
21	Carson CC Playground	15	-	-	-	-	-	-	-	-	72,000	72,000
22	Appomattox River Park Amphitheater	15	-	-	-	-	-	-	-	-	86,450	86,450
23	Parks & Rec Dog Park	15	-	-	-	-	-	-	-	-	70,000	70,000
Subtotal for Projects FY 2026 (or Beyond)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,609,097	\$ 57,609,097
Totals			\$ 8,948,909	\$ 61,158,937	\$ 1,240,000	\$ 2,495,000	\$ 475,000	\$ -	\$ -	\$ 1,988,228	\$ 57,609,097	\$ 133,915,171

## MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 2

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>

Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 2

## EXISTING & PROPOSED DEBT

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	Debt Service Requirements								Revenue Available for DS					Debt Service Cash Flow Surplus (Deficit)					
	County	School	Police Vehicle	Fire Apparatus	Economic Development	CP			General Fund	From the Fire Apparatus Replacement Fund (2)	Economic Development Mean Tax (Crosspointe)	2010ABO VML/VRCO RZED and BAO Federal Subsidy (52)	Total		Revenue From	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
FY	Obligations Debt Service	Obligations Debt Service	Obligations	Obligations	Obligations	CP Debt Service	Operating Impact	Total	Budgeted Debt Service	Dedicated Pennies	Mean Tax (Crosspointe)	RZED and BAO Federal Subsidy (52)	Revenues Available	Surplus/ (Deficit)	Prior Tax Impact	Reserve	Surplus/ (Deficit)	Tax Equivalent	Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,680,797	265,529	424,989	384,528	798,508	-	7,699,513	6,799,027	424,989	384,528	21,266	7,629,810	(68,703)	-	(29,092)	(39,611)	0.2¢	-
2020	2,369,067	2,635,962	341,057	337,462	385,916	4,806,620	-	10,875,985	6,799,027	337,462	385,916	18,722	7,541,128	(3,334,857)	40,007	-	(3,294,850)	12.9¢	-
2021	2,369,177	2,619,796	427,554	-	386,118	4,879,553	-	10,662,198	6,799,027	-	386,118	58,179	7,201,324	(3,468,874)	3,388,206	-	(112,668)	0.4¢	-
2022	2,368,668	1,321,187	430,191	-	385,158	5,094,182	-	9,601,187	6,799,027	-	385,158	13,121	7,197,307	(2,403,880)	3,515,683	-	1,111,803	-	1,111,803
2023	2,359,660	1,311,390	429,205	-	388,059	5,137,423	-	9,625,639	6,799,027	-	388,059	9,927	7,197,023	(2,428,616)	3,550,840	-	1,122,224	-	2,234,027
2024	1,908,474	1,297,308	430,493	-	385,729	5,043,146	-	9,045,150	6,799,027	-	385,729	6,752	7,191,507	(1,873,643)	3,586,348	-	1,712,705	-	3,946,731
2025	1,497,402	1,222,895	430,494	-	386,281	5,043,146	-	8,581,218	6,799,027	-	386,281	3,440	7,188,748	(1,392,470)	3,622,311	-	2,229,741	-	6,176,472
2026	1,218,743	1,214,517	430,500	-	385,648	5,215,774	-	8,465,182	6,799,027	-	385,648	-	7,184,675	(1,280,507)	3,658,434	-	2,377,827	-	8,554,399
2027	1,218,066	711,929	430,500	-	383,853	9,119,249	-	11,863,607	6,799,027	-	383,853	-	7,182,880	(4,680,727)	3,695,218	(885,709)	-	-	7,568,890
2028	1,218,817	711,978	430,500	-	386,918	9,119,249	-	11,867,462	6,799,027	-	386,918	-	7,185,946	(4,681,517)	3,711,968	(949,549)	-	-	6,619,141
2029	1,219,971	711,744	430,500	-	384,729	9,119,249	-	11,866,193	6,799,027	-	384,729	-	7,183,756	(4,682,433)	3,768,288	(913,149)	-	-	5,705,992
2030	1,026,481	711,328	430,500	-	387,400	9,119,249	-	11,884,868	6,799,027	-	387,400	-	7,184,427	(4,683,441)	3,806,361	(891,440)	-	-	5,014,532
2031	1,025,788	710,458	430,500	-	388,816	9,119,249	-	11,884,811	6,799,027	-	388,816	-	7,187,843	(4,686,968)	3,845,050	(651,917)	-	-	4,362,614
2032	842,952	587,800	430,500	-	-	9,119,249	-	10,980,601	6,799,027	-	-	-	6,799,027	(4,181,574)	3,883,501	(298,073)	-	-	4,084,541
2033	-	581,600	430,500	-	-	9,119,249	-	10,141,349	6,799,027	-	-	-	6,799,027	(3,342,322)	3,922,336	-	580,014	-	4,644,555
2034	-	-	430,500	-	-	8,415,019	-	8,445,519	6,799,027	-	-	-	6,799,027	(2,046,491)	3,961,559	-	1,915,068	-	6,559,622
2035	-	-	430,500	-	-	8,193,083	-	8,623,583	6,799,027	-	-	-	6,799,027	(1,824,556)	4,001,175	-	2,176,619	-	8,736,242
2036	-	-	430,500	-	-	8,120,150	-	8,560,650	6,799,027	-	-	-	6,799,027	(1,751,623)	4,041,187	-	2,289,504	-	11,025,806
2037	-	-	430,500	-	-	7,903,521	-	8,334,021	6,799,027	-	-	-	6,799,027	(1,534,994)	4,081,599	-	2,566,604	-	13,572,410
2038	-	-	430,500	-	-	7,862,279	-	8,292,779	6,799,027	-	-	-	6,799,027	(1,493,752)	4,122,414	-	2,628,662	-	16,201,073
2039	-	-	430,500	-	-	7,862,279	-	8,292,779	6,799,027	-	-	-	6,799,027	(1,493,752)	4,163,639	-	2,669,886	-	18,870,959
2040	-	-	430,500	-	-	7,862,279	-	8,292,779	6,799,027	-	-	-	6,799,027	(1,493,752)	4,205,375	-	2,711,523	-	21,582,482
2041	-	-	430,500	-	-	7,689,651	-	8,120,151	6,799,027	-	-	-	6,799,027	(1,321,134)	4,247,328	-	2,806,204	-	24,508,685
2042	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,288,801	-	3,590,429	-	28,099,114
2043	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,232,699	-	3,633,327	-	31,732,441
2044	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,276,026	-	3,674,654	-	35,409,095
2045	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,319,786	-	3,720,414	-	39,129,509
2046	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,463,984	-	3,764,613	-	42,894,121
2047	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,508,624	-	3,809,253	-	46,703,373
2048	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,553,710	-	3,854,338	-	50,557,710
2049	-	-	430,500	-	-	7,667,899	-	7,498,399	6,799,027	-	-	-	6,799,027	(899,372)	4,599,247	-	3,899,875	-	54,457,586
2050	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,645,240	-	7,732,044	-	62,189,630
2051	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,691,682	-	7,778,496	-	69,968,126
2052	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,738,409	-	7,825,413	-	77,793,539
2053	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,785,995	-	7,872,799	-	85,666,339
2054	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,833,355	-	7,920,659	-	93,586,998
2055	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,883,855	-	7,969,659	-	101,507,657
2056	-	-	430,500	-	-	3,381,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,068,804	4,933,855	-	8,019,659	-	109,428,317
Total	26,425,953	23,134,361	16,181,115	1,186,520	5,405,431	243,378,614	-	315,611,894	1,186,520	5,405,431	112,148	-	Total	(4,518,950)	-	-	Total Tax Effect	13.5¢	-

**Tax Increase**

2019- 0.2¢

2020- 12.9¢

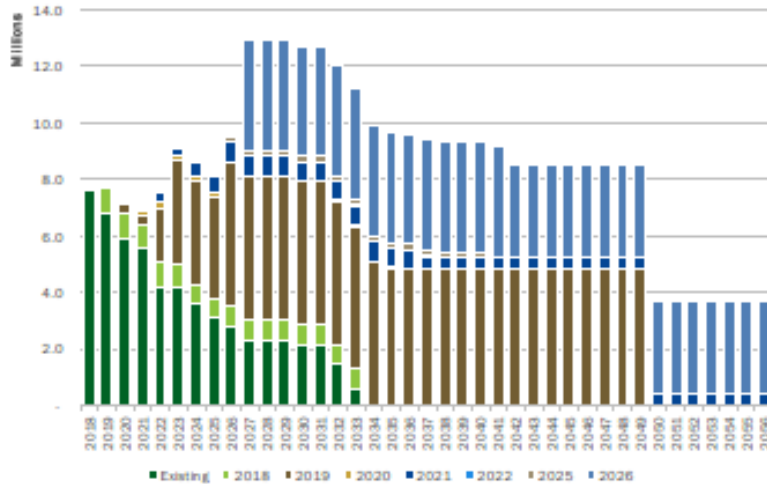
2021- 0.4¢

**\*Total- 13.5¢**

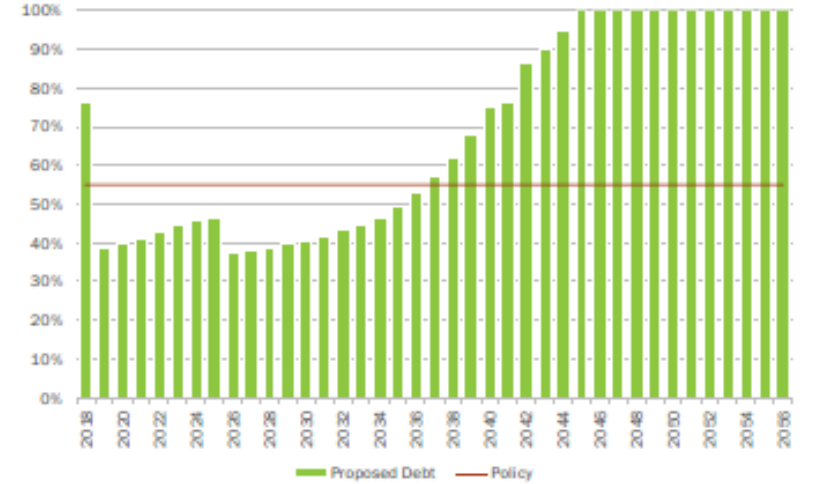
\* RE Tax Increase Fully devoted to Debt Service

# MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 3

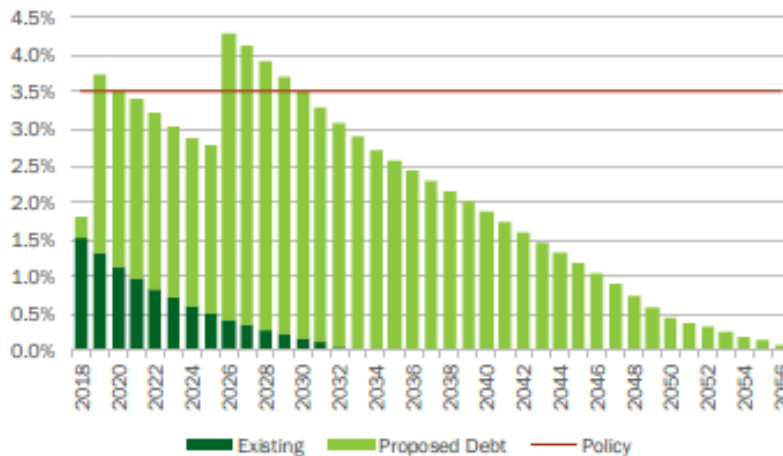
Existing & Proposed Debt Service<sup>(1,2)</sup>



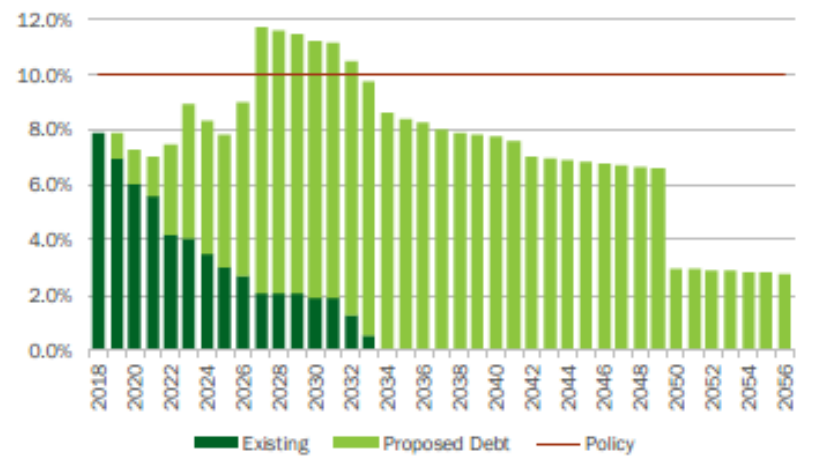
10-Year Payout<sup>(1)</sup>



Debt to Assessed Value<sup>(1)</sup>



Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.

# DEBT AFFORDABILITY ANALYSIS – SCENARIO 3

## EXISTING & PROPOSED DEBT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	Debt Service Requirements									Revenue Available for DS					Debt Service Cash Flow Surplus (Deficit)					
	County		School	Economic Development		CSP				From the Fire Apparatus Replacement Fund (2	Economic Development Mean Tax (Crosspointe)	2010A&B VML/VACO RZED and BAR Federal Subsidy (12)	Total		Revenue From	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance	
FY	Obligations Debt Service	Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	(Crosspointe) Obligations	CSP Debt Service	Operating Impact	Total	Budgeted Debt Service	Dedicated Pennies)				Revenues Available	Surplus/ (Deficit)	Prior Tax Impact				
2018	2,588,923	4,112,752	90,991	424,068	286,279	-	-	7,603,013	6,799,027	424,068	286,279	22,731	7,632,106	29,092	-	-	29,092	-	29,092	
2019	2,174,162	2,660,797	255,529	424,989	284,528	798,508	-	7,698,513	6,799,027	424,989	284,528	21,266	7,829,810	(68,703)	-	(29,692)	(39,611)	0.2¢	-	
2020	2,369,067	2,635,862	341,057	327,462	285,916	1,020,443	-	7,089,908	6,799,027	327,462	285,916	18,722	7,541,128	451,319	40,007	-	491,326	-	491,326	
2021	2,369,177	2,618,796	427,554	-	286,118	1,093,377	-	6,896,022	6,799,027	-	286,118	58,179	7,201,324	305,302	40,407	-	345,710	-	827,026	
2022	2,368,468	1,321,187	430,191	-	285,158	2,972,950	-	7,477,956	6,799,027	-	285,158	13,121	7,197,307	(280,649)	40,811	(239,837)	-	-	597,199	
2023	2,359,680	1,311,390	429,305	-	288,059	4,677,138	-	9,165,353	6,799,027	-	288,059	9,827	7,197,023	(1,968,320)	41,220	(597,199)	(1,329,912)	5.1¢	-	
2024	1,908,474	1,297,368	430,493	-	285,728	4,582,861	-	8,604,864	6,799,027	-	285,728	6,752	7,191,507	(1,413,357)	1,284,842	-	(28,515)	0.1¢	-	
2025	1,497,402	1,223,895	430,494	-	286,281	4,582,861	-	8,120,932	6,799,027	-	286,281	3,440	7,188,748	(932,185)	1,427,452	-	495,266	-	495,266	
2026	1,218,743	1,214,517	430,500	-	285,448	6,250,204	-	9,499,611	6,799,027	-	285,448	-	7,184,675	(2,314,936)	1,517,766	(495,266)	(277,864)	1.4¢	-	
2027	1,218,066	711,929	430,500	-	283,853	10,153,679	-	12,888,038	6,799,027	-	283,853	-	7,182,880	(5,715,157)	1,837,826	-	(2,877,331)	14.2¢	-	
2028	1,218,817	711,978	430,500	-	286,918	10,153,679	-	12,901,892	6,799,027	-	286,918	-	7,185,946	(5,715,946)	5,772,308	-	56,362	-	56,362	
2029	1,219,971	711,744	430,500	-	284,729	10,153,679	-	12,900,622	6,799,027	-	284,729	-	7,183,756	(5,716,866)	5,830,031	-	112,165	-	569,527	
2030	1,026,481	711,228	430,500	-	287,400	10,153,679	-	12,719,297	6,799,027	-	287,400	-	7,182,402	(5,532,870)	5,888,322	-	355,461	-	524,988	
2031	1,025,788	710,458	430,500	-	288,816	10,153,679	-	12,719,240	6,799,027	-	288,816	-	7,182,442	(5,531,287)	5,947,215	-	415,818	-	940,806	
2032	842,952	587,900	430,500	-	-	10,153,679	-	12,015,031	6,799,027	-	-	-	6,799,027	(5,216,003)	6,036,667	-	790,666	-	1,731,460	
2033	-	591,600	430,500	-	-	10,153,679	-	11,175,779	6,799,027	-	-	-	6,799,027	(4,276,751)	6,066,754	-	1,690,002	-	3,421,482	
2034	-	-	430,500	-	-	9,449,448	-	9,479,948	6,799,027	-	-	-	6,799,027	(2,080,921)	6,127,421	-	3,046,501	-	6,467,992	
2035	-	-	430,500	-	-	9,227,512	-	9,658,012	6,799,027	-	-	-	6,799,027	(2,858,985)	6,188,696	-	3,329,711	-	9,797,703	
2036	-	-	430,500	-	-	9,154,579	-	9,585,079	6,799,027	-	-	-	6,799,027	(2,786,052)	6,250,583	-	3,464,521	-	12,262,234	
2037	-	-	430,500	-	-	8,927,951	-	9,368,451	6,799,027	-	-	-	6,799,027	(2,569,423)	6,313,088	-	3,743,665	-	17,005,898	
2038	-	-	430,500	-	-	8,896,706	-	9,327,206	6,799,027	-	-	-	6,799,027	(2,528,182)	6,376,219	-	3,848,028	-	20,853,927	
2039	-	-	430,500	-	-	8,896,706	-	9,327,206	6,799,027	-	-	-	6,799,027	(2,528,182)	6,429,981	-	3,911,800	-	24,765,737	
2040	-	-	430,500	-	-	8,896,706	-	9,327,206	6,799,027	-	-	-	6,799,027	(2,528,182)	6,504,381	-	3,974,200	-	28,741,936	
2041	-	-	430,500	-	-	8,724,081	-	9,154,581	6,799,027	-	-	-	6,799,027	(2,355,553)	6,569,425	-	4,213,872	-	32,955,808	
2042	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,635,119	-	4,901,318	-	37,857,126	
2043	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,701,471	-	4,967,669	-	42,824,795	
2044	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,768,485	-	5,034,684	-	47,869,478	
2045	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,836,170	-	5,102,369	-	52,961,847	
2046	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,904,532	-	5,170,720	-	58,132,577	
2047	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	6,973,577	-	5,239,776	-	62,372,353	
2048	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	7,043,313	-	5,309,511	-	68,681,864	
2049	-	-	430,500	-	-	8,102,329	-	8,532,829	6,799,027	-	-	-	6,799,027	(1,733,802)	7,113,746	-	5,379,944	-	74,061,808	
2050	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,184,883	-	10,271,688	-	84,333,496	
2051	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,256,732	-	10,343,536	-	94,677,032	
2052	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,329,300	-	10,416,104	-	105,092,136	
2053	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,402,593	-	10,489,297	-	115,582,523	
2054	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,476,619	-	10,563,423	-	126,145,954	
2055	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,476,619	-	10,563,423	-	136,709,379	
2056	-	-	430,500	-	-	3,281,723	-	3,712,223	6,799,027	-	-	-	6,799,027	3,086,804	7,476,619	-	10,563,423	-	147,272,801	
	Total Tax Effect																	20.9¢		
Total	26,425,953	22,134,361	56,581,115	1,196,520	5,405,431	257,029,476	-	229,361,855	1,196,520	5,405,431	112,168			Total	(1,361,434)					

\*RE Tax Increase Fully devoted to Debt Service



# Discussion Materials

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## Prince George County, Virginia



February 6, 2018



# Summary Overview of Scenarios

Description by Major Projects and by Fiscal Year	County Projects Only Excludes Walton & Beazley		County and Schools CIP Includes Walton in FY 2019 / Excludes Beazley			County and Schools CIP Includes Walton in FY 2019 / Includes Beazley in FY 2019		County and Schools CIP Includes Walton in FY 2019 / Includes Beazley in FY 2021			
	Scenario 1	Scenario 2	Scenario 3A	Scenario 3B	Scenario 3C	Scenario 4A	Scenario 4B	Scenario 5A	Scenario 5B	Scenario 5C	Scenario 5D
	No Structuring	No Structuring	No Structuring	Structured	Structured	No Structuring	Structured	No Structuring	Structured	Structured	No Structuring
1 Police Vehicles Rolling Stock	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2 FY 2018 Approved Projects	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3 CIP FY 2019		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4 Walton Elementary School (New)			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5 Beazley Elementary School (New)						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6 <b>Borrowing Assumptions</b>											
7 Debt Service Structure	Level	Level	Level	Structured	Structured	Level	Structured	Level	Structured	Structured	Level
8 Longest Term	15 Years	15 Years	30 Years	30 Years	20 Years	30 Years	30 Years	30 Years	30 Years	20 Yrs. & 30 Yrs.	30 Years
9 <u>Assumed Planning Interest Rates</u>											
10 5 Year Term	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
11 15 Year Term	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
12 20/30 Year Term	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
13 <u>Total Projects Funded</u>											
14 2018	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636	\$ 9,178,636
15 2019	400,000	7,832,125	36,933,531	36,933,531	36,933,531	66,034,937	66,034,937	36,933,531	36,933,531	36,933,531	36,933,531
16 2020	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
17 2021	-	-	-	-	-	-	-	29,101,406	29,101,406	29,101,406	29,101,406
18 <b>Total Projects Funded</b>	<b>\$ 9,978,636</b>	<b>\$ 17,410,761</b>	<b>\$46,512,167</b>	<b>\$46,512,167</b>	<b>\$46,512,167</b>	<b>\$ 75,613,573</b>	<b>\$ 75,613,573</b>	<b>\$ 75,613,573</b>	<b>\$ 75,613,573</b>	<b>\$ 75,613,573</b>	<b>\$ 75,613,573</b>
19 <b>Total Proposed Debt Service<sup>(1)</sup></b>	<b>\$ 11,311,756</b>	<b>\$ 20,976,479</b>	<b>\$77,769,125</b>	<b>\$85,172,229</b>	<b>\$77,745,229</b>	<b>\$134,561,772</b>	<b>\$159,526,229</b>	<b>\$134,561,772</b>	<b>\$153,529,479</b>	<b>\$ 149,783,479</b>	<b>\$134,561,772</b>
20 <b>Debt Ratios (Worst Shown)</b>	<b>Policy</b>	<b>Existing</b>									
21 10-Year Payout ("POR")	55.0%	79.2%	54.1%	51.1%	49.5%	46.4%	32.7%	47.2%	38.2%	36.3%	47.2%
22 Debt to Assessed Value ("DAV")	3.5%	1.5%	2.7%	2.9%	2.9%	3.6%	3.9%	3.2%	3.5%	3.5%	3.2%
23 Debt Service to Expenditures ("DSE")	10.0%	7.9%	9.4%	7.9%	7.9%	11.1%	9.1%	9.5%	8.5%	8.0%	9.5%
24 Years out of Compliance	n/a	n/a	POR @ 2	POR @ 7	POR @ 4	POR @ 16	POR @ 16	POR @ 15	POR @ 17	POR @ 11	POR @ 15
25						DAV @ 1	DAV @ 2				
26						DSE @ 2					
27 <b>Upfront Tax Impact in FY 2019</b>	<b>0.00 ¢</b>	<b>0.06 ¢</b>	<b>5.01 ¢</b>	<b>0.06 ¢</b>	<b>0.06 ¢</b>	<b>9.96 ¢</b>	<b>2.22 ¢</b>	<b>7.03 ¢</b>	<b>2.19 ¢</b>	<b>2.07 ¢</b>	<b>3.84 ¢</b>
28 <b>Upfront Tax Impact in FY 2020</b>											<b>3.84 ¢</b>
29 <b>Additional Reserves/Sources to Avoid Tax Impact</b>	<b>n/a</b>	<b>\$46,746</b>	<b>\$5,245,711</b>	<b>\$46,746</b>	<b>\$57,325</b>	<b>\$20,904,440</b>	<b>\$6,062,615</b>	<b>\$17,118,263</b>	<b>\$8,207,895</b>	<b>\$12,157,414</b>	<b>\$17,118,263</b>

\*Totals may not foot due to rounding.

(1) Excludes Police Vehicles Rolling Stock.



# CIP Planning Scenario 1

CIP Projects for FY 2018 Only

*No Structuring*



FY18/19 ADOPTED BUDGET

# Scenario 1: Multi-Year CIP Borrowing Summary

CIP Projects FY'18 Only – *No Structuring*



Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15					
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15					
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15					
12	2 Walton Elementary School - New	30					
13	3 Human Services Roof Refurbish	15					
14	4 Beazley Elementary School - New	30					
15	5 Fire & Crew Building Security System	15					
16	6 Self Contained Breathing Apparatus	15					
17	7 Carson Sub-Station Comp.6 Renovations	15					
18	8 Real Estate Assessment Software Replace	15					
19	9 Wells Station Road Fire & EMS Station	15					
20	10 PG Fire Company 1 Renovations	15					
21	12 Police Boat	5					
22	13 Scott Park Water & Sewer	15					
23	16 Scott Park Extension Project	15					
24	18 Fleet Garage Bay/Office Expansion	15					
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 9,978,636</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 400,000	\$ 400,000	\$ -	\$ 1,532,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	-	-	-	8,445,778
31	30 Level Debt Service Following Year of Issuance		-	-	-	-	-
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 9,978,636</b>

## Borrowing Assumptions

Term	5 Years	Term	15 Years
• Rate	2.5%	• Rate	3.5%
• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

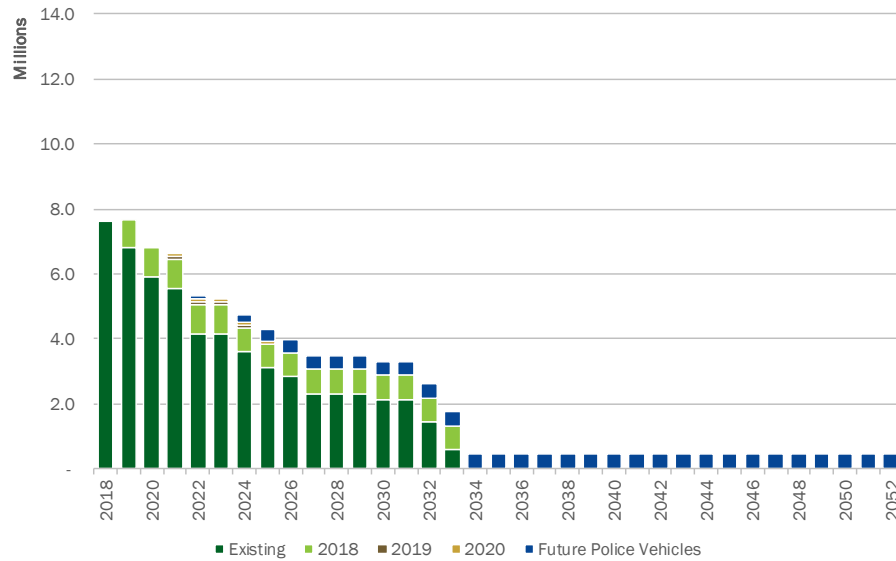
## Scenario 1: Proposed Debt Profile and Key Debt Ratios

CIP Projects FY'18 Only – *No Structuring*

PRINCE GEORGE COUNTY, VIRGINIA



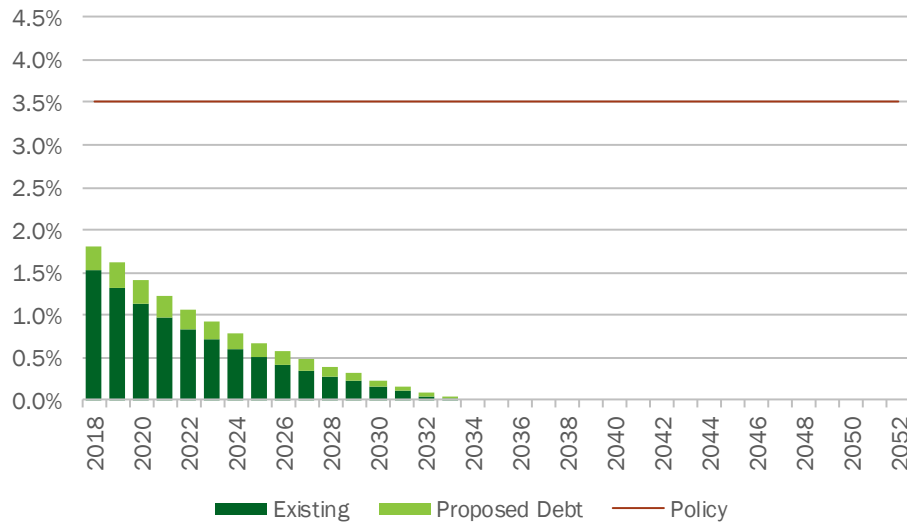
Existing & Proposed Debt Service<sup>(1,2)</sup>



10-Year Payout<sup>(1)</sup>



Debt to Assessed Value<sup>(1)</sup>



Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 1: Debt Affordability Analysis

CIP Projects FY'18 Only – *No Structuring*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	-	(29,092)	-	-	0
2020	2,369,067	2,635,862	341,057	337,462	385,916	804,952	-	6,874,317	6,799,027	337,462	385,916	18,722	7,541,128	666,811	-	-	666,811	-	666,811
2021	2,369,177	2,619,796	427,554	-	386,118	804,952	-	6,607,597	6,799,027	-	386,118	16,179	7,201,324	593,727	-	-	593,727	-	1,260,538
2022	2,368,468	1,321,187	430,191	-	385,158	804,952	-	5,309,957	6,799,027	-	385,158	13,121	7,197,307	1,887,350	-	-	1,887,350	-	3,147,888
2023	2,359,460	1,311,390	429,305	-	388,059	804,952	-	5,293,167	6,799,027	-	388,059	9,937	7,197,023	1,903,856	-	-	1,903,856	-	5,051,744
2024	1,908,474	1,297,308	430,493	-	385,728	733,305	-	4,755,309	6,799,027	-	385,728	6,752	7,191,507	2,436,198	-	-	2,436,198	-	7,487,942
2025	1,497,402	1,223,895	430,494	-	386,281	733,305	-	4,271,377	6,799,027	-	386,281	3,440	7,188,748	2,917,371	-	-	2,917,371	-	10,405,312
2026	1,218,743	1,214,517	430,500	-	385,648	733,305	-	3,982,712	6,799,027	-	385,648	-	7,184,675	3,201,963	-	-	3,201,963	-	13,607,275
2027	1,218,066	711,939	430,500	-	383,853	733,305	-	3,477,663	6,799,027	-	383,853	-	7,182,880	3,705,217	-	-	3,705,217	-	17,312,491
2028	1,218,817	711,978	430,500	-	386,918	733,305	-	3,481,518	6,799,027	-	386,918	-	7,185,946	3,704,427	-	-	3,704,427	-	21,016,919
2029	1,219,971	711,744	430,500	-	384,729	733,305	-	3,480,249	6,799,027	-	384,729	-	7,183,756	3,703,507	-	-	3,703,507	-	24,720,426
2030	1,036,481	711,238	430,500	-	387,400	733,305	-	3,298,924	6,799,027	-	387,400	-	7,186,427	3,887,503	-	-	3,887,503	-	28,607,929
2031	1,035,788	710,458	430,500	-	388,816	733,305	-	3,298,867	6,799,027	-	388,816	-	7,187,843	3,888,976	-	-	3,888,976	-	32,496,905
2032	842,952	587,900	430,500	-	-	733,305	-	2,594,657	6,799,027	-	-	-	6,799,027	4,204,370	-	-	4,204,370	-	36,701,275
2033	-	591,600	430,500	-	-	733,305	-	1,755,405	6,799,027	-	-	-	6,799,027	5,043,622	-	-	5,043,622	-	41,744,896
2034	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	48,113,423
2035	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	54,481,951
2036	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	60,850,478
2037	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	67,219,005
2038	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	73,587,532
2039	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	79,956,059
2040	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	86,324,586
2041	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	92,693,113
2042	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	99,061,640
2043	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	105,430,167
2044	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	111,798,694
2045	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	118,167,222
2046	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	124,535,749
2047	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	130,904,276
2048	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	137,272,803
2049	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	143,641,330
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	150,009,857
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	156,378,384
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	-	-	6,368,527	-	162,746,911
Total	26,425,953	23,134,361	14,459,115	1,186,520	5,405,431	11,311,756	-	81,923,136		1,186,520	5,405,431	112,148		Total	(29,092)		Total Tax Effect	0.0¢	

■ Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.



# CIP Planning Scenario 2

CIP Projects for FY 2018 & FY 2019  
Excludes Walton & Beazley

*No Structuring*



# Scenario 2: Multi-Year CIP Borrowing Summary

CIP Projects FY'18 & FY'19 (Excludes Walton & Beazley) – *No Structuring*

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30					
13	3 Human Services Roof Refurbish	15					
14	4 Beazley Elementary School - New	30					
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15					
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15					
20	10 PG Fire Company 1 Renovations	15					
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15					
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15					
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 7,832,125</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 17,410,761</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	-	-	-	-
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 7,832,125</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 17,410,761</b>

## ■ Borrowing Assumptions

— Term	5 Years	— Term	15 Years
• Rate	2.5%	• Rate	3.5%
• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

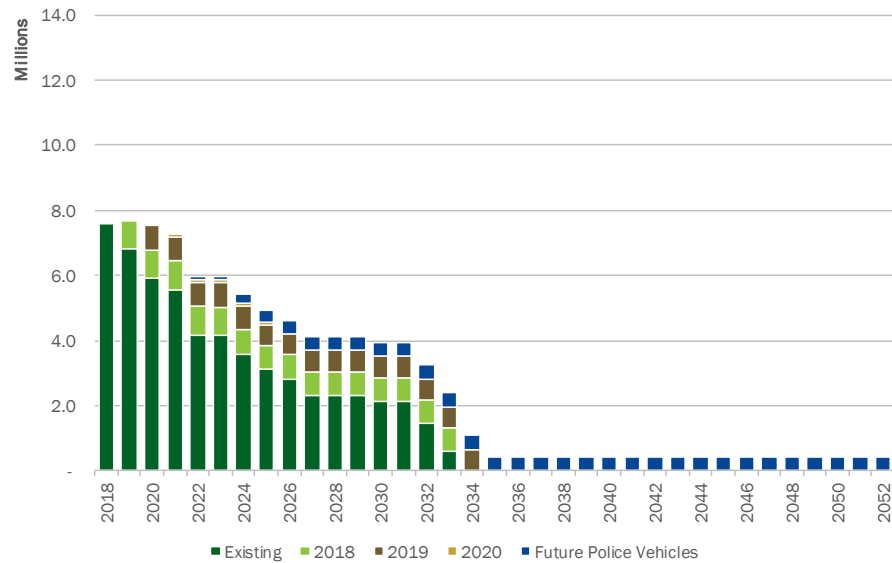
## Scenario 2: Proposed Debt Profile and Key Debt Ratios

### CIP Projects FY'18 & FY'19 (Excludes Walton & Beazley) – No Structuring

PRINCE GEORGE COUNTY, VIRGINIA



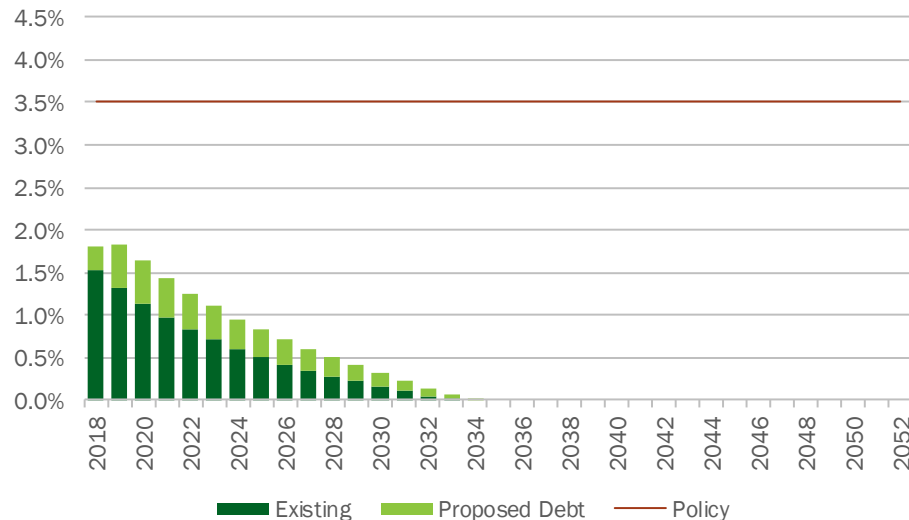
#### Existing & Proposed Debt Service<sup>(1,2)</sup>



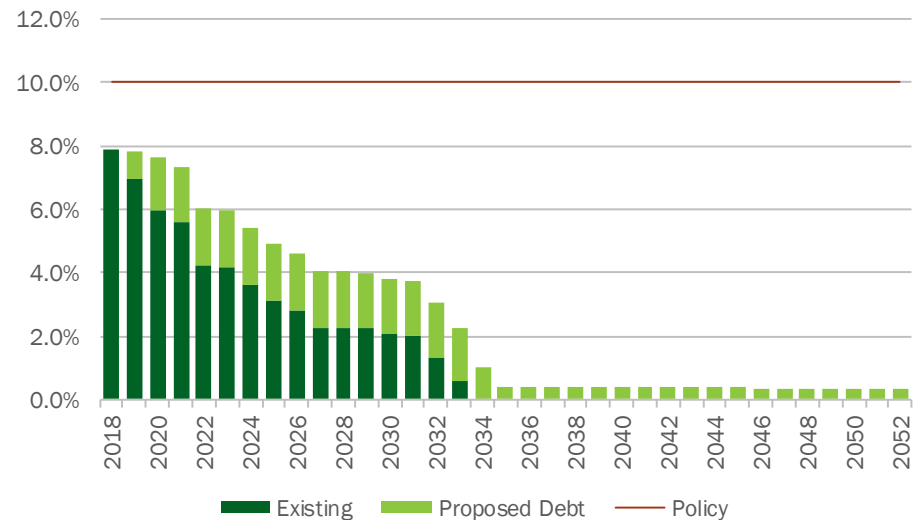
#### 10-Year Payout<sup>(1)</sup>



#### Debt to Assessed Value<sup>(1)</sup>



#### Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 2: Debt Affordability Analysis

## CIP Projects FY'18 & FY'19 (Excludes Walton & Beazley) – No Structuring

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	15,427	(13,664)	-	0.06¢	15,428
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	15,582	-	28,750	-	44,178
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	15,738	(44,178)	-	-	0
2022	2,368,468	1,321,187	444,182	-	385,158	1,444,603	-	5,963,600	6,799,027	-	385,158	13,121	7,197,307	1,233,707	15,895	-	1,249,602	-	1,249,603
2023	2,359,460	1,311,390	443,296	-	388,059	1,444,603	-	5,946,809	6,799,027	-	388,059	9,937	7,197,023	1,250,214	16,054	-	1,266,268	-	2,515,870
2024	1,908,474	1,297,308	444,485	-	385,728	1,372,956	-	5,408,951	6,799,027	-	385,728	6,752	7,191,507	1,782,556	16,214	-	1,798,776	-	4,314,640
2025	1,497,402	1,223,895	430,494	-	386,281	1,372,956	-	4,911,028	6,799,027	-	386,281	3,440	7,188,748	2,277,719	16,377	-	2,294,096	-	6,608,737
2026	1,218,743	1,214,517	430,500	-	385,648	1,372,956	-	4,622,268	6,799,027	-	385,648	-	7,184,675	2,562,311	16,540	-	2,578,852	-	9,187,588
2027	1,218,066	711,939	430,500	-	383,853	1,372,956	-	4,117,314	6,799,027	-	383,853	-	7,182,880	3,065,566	16,706	-	3,082,271	-	12,269,860
2028	1,218,817	711,978	430,500	-	386,918	1,372,956	-	4,121,169	6,799,027	-	386,918	-	7,185,946	3,064,776	16,873	-	3,081,649	-	15,351,508
2029	1,219,971	711,744	430,500	-	384,729	1,372,956	-	4,119,900	6,799,027	-	384,729	-	7,183,756	3,063,856	17,041	-	3,080,897	-	18,432,406
2030	1,036,481	711,238	430,500	-	387,400	1,372,956	-	3,938,575	6,799,027	-	387,400	-	7,186,427	3,247,852	17,212	-	3,265,064	-	21,697,469
2031	1,035,788	710,458	430,500	-	388,816	1,372,956	-	3,938,518	6,799,027	-	388,816	-	7,187,843	3,249,325	17,384	-	3,266,709	-	24,964,178
2032	842,952	587,900	430,500	-	-	1,372,956	-	3,234,308	6,799,027	-	-	-	6,799,027	3,564,719	17,558	-	3,582,277	-	28,546,455
2033	-	591,600	430,500	-	-	1,372,956	-	2,395,056	6,799,027	-	-	-	6,799,027	4,403,971	17,733	-	4,421,704	-	32,968,159
2034	-	-	430,500	-	-	639,651	-	1,070,151	6,799,027	-	-	-	6,799,027	5,728,876	17,911	-	5,746,787	-	38,714,946
2035	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	18,090	-	6,386,617	-	45,101,563
2036	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	18,271	-	6,386,798	-	51,488,361
2037	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	18,454	-	6,386,981	-	57,875,341
2038	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	18,638	-	6,387,165	-	64,262,507
2039	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	18,824	-	6,387,352	-	70,649,858
2040	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,013	-	6,387,540	-	77,037,398
2041	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,203	-	6,387,730	-	83,425,128
2042	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,395	-	6,387,922	-	89,813,050
2043	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,589	-	6,388,116	-	96,201,166
2044	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,785	-	6,388,312	-	102,589,477
2045	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,982	-	6,388,510	-	108,977,987
2046	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,182	-	6,388,709	-	115,366,696
2047	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,384	-	6,388,911	-	121,755,608
2048	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,588	-	6,389,115	-	128,144,723
2049	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,794	-	6,389,321	-	134,534,044
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,002	-	6,389,529	-	140,923,573
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,212	-	6,389,739	-	147,313,311
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,424	-	6,389,951	-	153,703,262
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	20,906,523	-	91,587,858		1,186,520	5,405,431	112,148		Total		(57,842)	Total Tax Effect	0.06¢	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY



# CIP Planning Scenario 3A

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Excludes Beazley

*No Structuring*



# FY18/19 ADOPTED BUDGET

## Scenario 3A: Multi-Year CIP Borrowing Summary

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – **No Structuring**

PRINCE GEORGE COUNTY, VIRGINIA



Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15					
14	4 Beazley Elementary School - New	30					
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15					
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15					
20	10 PG Fire Company 1 Renovations	15					
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15					
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15					
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	-	29,101,406
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>

### Borrowing Assumptions

Term	5 Years	Term	15 Years	Term	30 Years
• Rate	2.5%	• Rate	3.5%	• Rate	5.0%
• Amortization	Level Debt Service	• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

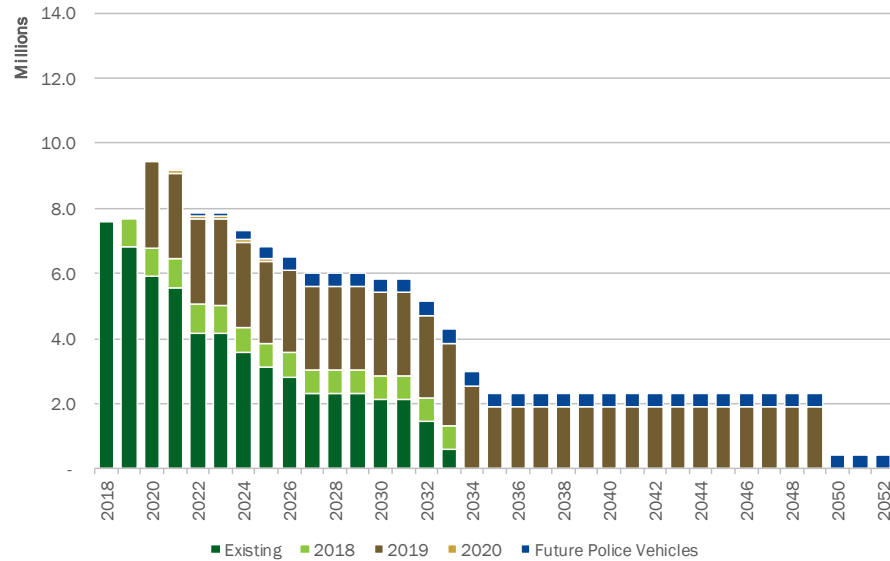
## Scenario 3A: Proposed Debt Profile and Key Debt Ratios

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – *No Structuring*

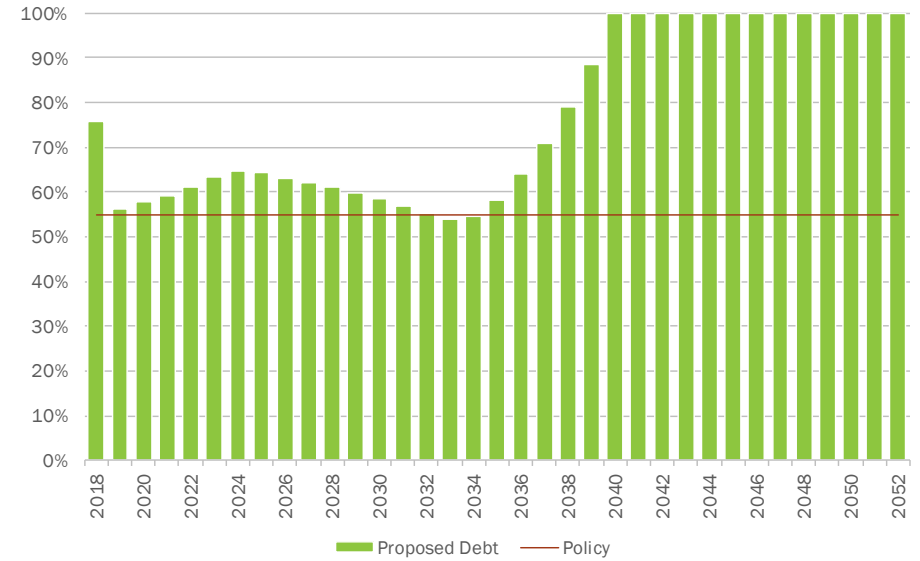
PRINCE GEORGE COUNTY, VIRGINIA



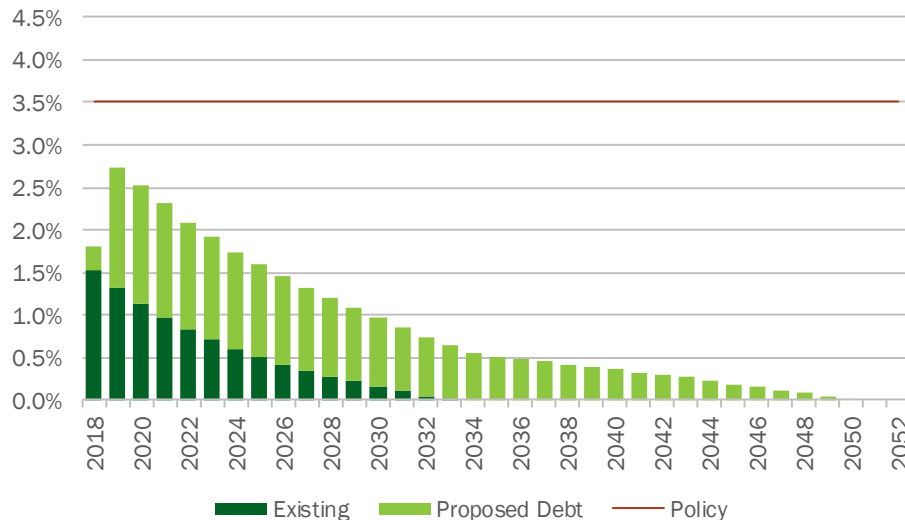
### Existing & Proposed Debt Service<sup>(1,2)</sup>



### 10-Year Payout<sup>(1)</sup>



### Debt to Assessed Value<sup>(1)</sup>



### Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 3A: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – *No Structuring*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	1,264,949	-	1,235,858	5.01¢	1,264,950
2020	2,369,067	2,635,862	355,049	337,462	385,916	-	-	9,421,047	6,799,027	337,462	385,916	18,722	7,541,128	(1,879,920)	1,277,599	(602,321)	-	-	662,629
2021	2,369,177	2,619,796	441,545	-	386,118	3,337,691	-	9,154,328	6,799,027	-	386,118	16,179	7,201,324	(1,953,003)	1,290,375	(662,629)	-	-	-
2022	2,368,468	1,321,187	444,182	-	385,158	3,337,691	-	7,856,688	6,799,027	-	385,158	13,121	7,197,307	(659,381)	1,303,278	-	643,898	-	643,898
2023	2,359,460	1,311,390	443,296	-	388,059	3,337,691	-	7,839,897	6,799,027	-	388,059	9,937	7,197,023	(642,875)	1,316,311	-	673,437	-	1,317,334
2024	1,908,474	1,297,308	444,485	-	385,728	3,266,045	-	7,302,039	6,799,027	-	385,728	6,752	7,191,507	(110,533)	1,329,474	-	1,218,942	-	2,536,276
2025	1,497,402	1,223,895	430,494	-	386,281	3,266,045	-	6,804,116	6,799,027	-	386,281	3,440	7,188,748	384,631	1,342,769	-	1,727,400	-	4,263,677
2026	1,218,743	1,214,517	430,500	-	385,648	3,266,045	-	6,515,452	6,799,027	-	385,648	-	7,184,675	669,223	1,356,197	-	2,025,420	-	6,289,097
2027	1,218,066	711,939	430,500	-	383,853	3,266,045	-	6,010,403	6,799,027	-	383,853	-	7,182,880	1,172,477	1,369,759	-	2,542,236	-	8,831,333
2028	1,218,817	711,978	430,500	-	386,918	3,266,045	-	6,014,258	6,799,027	-	386,918	-	7,185,946	1,171,688	1,383,456	-	2,555,144	-	11,386,477
2029	1,219,971	711,744	430,500	-	384,729	3,266,045	-	6,012,988	6,799,027	-	384,729	-	7,183,756	1,170,768	1,397,291	-	2,568,058	-	13,954,535
2030	1,036,481	711,238	430,500	-	387,400	3,266,045	-	5,831,664	6,799,027	-	387,400	-	7,186,427	1,354,764	1,411,264	-	2,766,027	-	16,720,563
2031	1,035,788	710,458	430,500	-	388,816	3,266,045	-	5,831,606	6,799,027	-	388,816	-	7,187,843	1,356,237	1,425,376	-	2,781,613	-	19,502,176
2032	842,952	587,900	430,500	-	-	3,266,045	-	5,127,397	6,799,027	-	-	-	6,799,027	1,671,630	1,439,630	-	3,111,261	-	22,613,437
2033	-	591,600	430,500	-	-	3,266,045	-	4,288,145	6,799,027	-	-	-	6,799,027	2,510,882	1,454,027	-	3,964,909	-	26,578,346
2034	-	-	430,500	-	-	2,532,739	-	2,963,239	6,799,027	-	-	-	6,799,027	3,835,788	1,468,567	-	5,304,355	-	31,882,700
2035	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,483,252	-	5,958,691	-	37,841,392
2036	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,498,085	-	5,973,524	-	43,814,916
2037	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,513,066	-	5,988,505	-	49,803,420
2038	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,528,196	-	6,003,635	-	55,807,056
2039	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,543,478	-	6,018,917	-	61,825,973
2040	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,558,913	-	6,034,352	-	67,860,325
2041	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,574,502	-	6,049,941	-	73,910,266
2042	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,590,247	-	6,065,686	-	79,975,953
2043	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,606,150	-	6,081,589	-	86,057,541
2044	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,622,211	-	6,097,650	-	92,155,192
2045	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,638,433	-	6,113,872	-	98,269,064
2046	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,654,818	-	6,130,257	-	104,399,321
2047	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,671,366	-	6,146,805	-	110,546,125
2048	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,688,080	-	6,163,519	-	116,709,644
2049	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	1,704,960	-	6,180,399	-	122,890,043
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	1,722,010	-	8,090,537	-	130,980,581
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	1,739,230	-	8,107,757	-	139,088,338
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	1,756,622	-	8,125,150	-	147,213,487
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	77,699,170	-	148,380,505		1,186,520	5,405,431	112,148		Total	(1,264,950)		Total Tax Effect	5.01¢	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY



# CIP Planning Scenario 3B

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Excludes Beazley

*Structured – 30 Years*

FY18/19 ADOPTED BUDGET

# Scenario 3B: Multi-Year CIP Borrowing Summary

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – **Structured**



Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15					
14	4 Beazley Elementary School - New	30					
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15					
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15					
20	10 PG Fire Company 1 Renovations	15					
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15					
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15					
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	-	29,101,406
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>

## Borrowing Assumptions

Term	5 Years	Term	15 Years
Rate	2.5%	Rate	3.5%
Amortization	Level Debt Service	Amortization	Level Debt Service
Debt Service	Year Following Issuance	Debt Service	Year Following Issuance

## Walton FY 2019

- 30 Years
- 5.0%
- Structured**
- 3 Years Capitalized Interest**

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

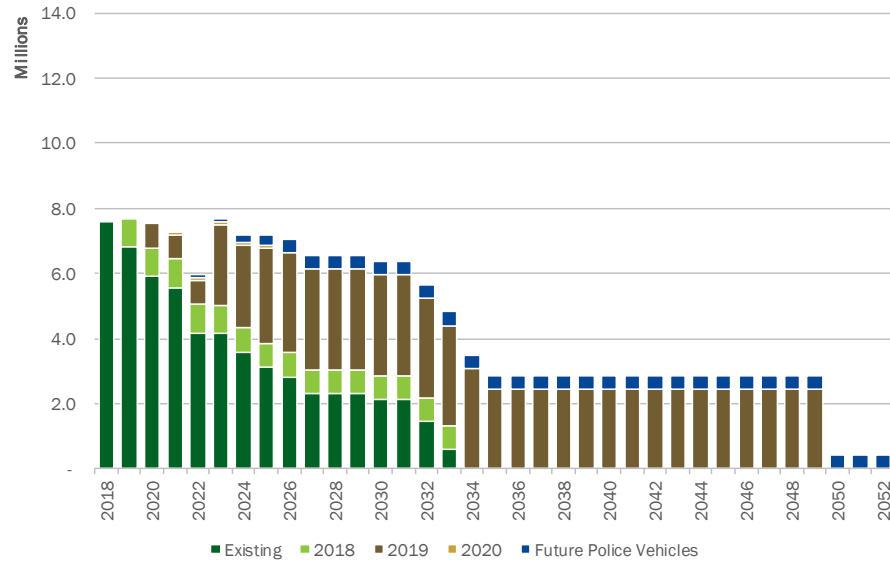
## Scenario 3B: Proposed Debt Profile and Key Debt Ratios

### CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – Structured

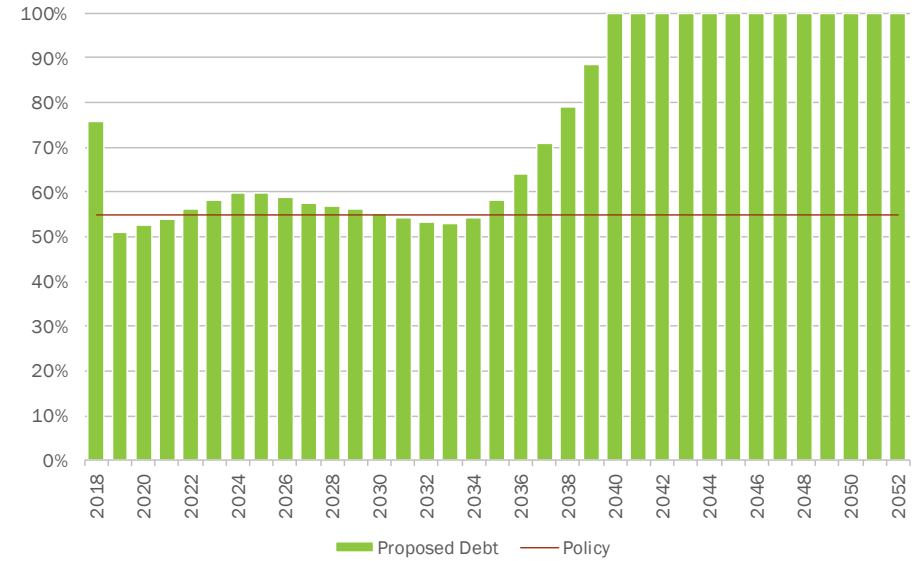
PRINCE GEORGE COUNTY, VIRGINIA



#### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 3B: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – *Structured*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	15,427	(13,664)	-	0.06¢	15,428
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	15,582	-	28,750	-	44,178
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	15,737	(44,178)	-	-	0
2022	2,368,468	1,321,187	444,182	-	385,158	1,444,603	-	5,963,600	6,799,027	-	385,158	13,121	7,197,307	1,233,707	15,895	-	1,249,602	-	1,249,603
2023	2,359,460	1,311,390	443,296	-	388,059	3,156,603	-	7,658,809	6,799,027	-	388,059	9,937	7,197,023	(461,786)	16,054	(445,733)	-	-	803,870
2024	1,908,474	1,297,308	444,485	-	385,728	3,164,956	-	7,200,951	6,799,027	-	385,728	6,752	7,191,507	(9,444)	16,214	-	6,770	-	810,640
2025	1,497,402	1,223,895	430,494	-	386,281	3,660,956	-	7,199,028	6,799,027	-	386,281	3,440	7,188,748	(10,281)	16,376	-	6,096	-	816,736
2026	1,218,743	1,214,517	430,500	-	385,648	3,806,956	-	7,056,364	6,799,027	-	385,648	-	7,184,675	128,311	16,540	-	144,852	-	961,588
2027	1,218,066	711,939	430,500	-	383,853	3,809,206	-	6,553,564	6,799,027	-	383,853	-	7,182,880	629,316	16,706	-	646,021	-	1,607,609
2028	1,218,817	711,978	430,500	-	386,918	3,804,456	-	6,552,669	6,799,027	-	386,918	-	7,185,946	633,276	16,873	-	650,149	-	2,257,758
2029	1,219,971	711,744	430,500	-	384,729	3,807,956	-	6,554,900	6,799,027	-	384,729	-	7,183,756	628,856	17,041	-	645,897	-	2,903,655
2030	1,036,481	711,238	430,500	-	387,400	3,804,206	-	6,369,825	6,799,027	-	387,400	-	7,186,427	816,602	17,212	-	833,814	-	3,737,468
2031	1,035,788	710,458	430,500	-	388,816	3,808,456	-	6,374,018	6,799,027	-	388,816	-	7,187,843	813,825	17,384	-	831,209	-	4,568,677
2032	842,952	587,900	430,500	-	-	3,805,206	-	5,666,558	6,799,027	-	-	-	6,799,027	1,132,469	17,558	-	1,150,026	-	5,718,704
2033	-	591,600	430,500	-	-	3,804,706	-	4,826,806	6,799,027	-	-	-	6,799,027	1,972,221	17,733	-	1,989,954	-	7,708,658
2034	-	-	430,500	-	-	3,073,401	-	3,073,901	6,799,027	-	-	-	6,799,027	3,295,126	17,911	-	3,313,037	-	11,021,695
2035	-	-	430,500	-	-	2,433,000	-	2,863,500	6,799,027	-	-	-	6,799,027	3,935,527	18,090	-	3,953,617	-	14,975,312
2036	-	-	430,500	-	-	2,434,500	-	2,865,000	6,799,027	-	-	-	6,799,027	3,934,027	18,271	-	3,952,298	-	18,927,609
2037	-	-	430,500	-	-	2,433,000	-	2,863,500	6,799,027	-	-	-	6,799,027	3,935,527	18,453	-	3,953,981	-	22,881,590
2038	-	-	430,500	-	-	2,433,500	-	2,864,000	6,799,027	-	-	-	6,799,027	3,935,027	18,638	-	3,953,665	-	26,835,255
2039	-	-	430,500	-	-	2,435,750	-	2,866,250	6,799,027	-	-	-	6,799,027	3,932,777	18,824	-	3,951,601	-	30,786,856
2040	-	-	430,500	-	-	2,434,500	-	2,865,000	6,799,027	-	-	-	6,799,027	3,934,027	19,013	-	3,953,040	-	34,739,896
2041	-	-	430,500	-	-	2,434,750	-	2,865,250	6,799,027	-	-	-	6,799,027	3,933,777	19,203	-	3,952,980	-	38,692,876
2042	-	-	430,500	-	-	2,436,250	-	2,866,750	6,799,027	-	-	-	6,799,027	3,932,277	19,395	-	3,951,672	-	42,644,548
2043	-	-	430,500	-	-	2,433,750	-	2,864,250	6,799,027	-	-	-	6,799,027	3,934,777	19,589	-	3,954,366	-	46,598,913
2044	-	-	430,500	-	-	2,432,250	-	2,862,750	6,799,027	-	-	-	6,799,027	3,936,277	19,785	-	3,956,062	-	50,554,975
2045	-	-	430,500	-	-	2,431,500	-	2,862,000	6,799,027	-	-	-	6,799,027	3,937,027	19,982	-	3,957,010	-	54,511,985
2046	-	-	430,500	-	-	2,431,250	-	2,861,750	6,799,027	-	-	-	6,799,027	3,937,277	20,182	-	3,957,459	-	58,469,444
2047	-	-	430,500	-	-	2,431,250	-	2,861,750	6,799,027	-	-	-	6,799,027	3,937,277	20,384	-	3,957,661	-	62,427,105
2048	-	-	430,500	-	-	2,431,250	-	2,861,750	6,799,027	-	-	-	6,799,027	3,937,277	20,588	-	3,957,865	-	66,384,970
2049	-	-	430,500	-	-	2,436,000	-	2,866,500	6,799,027	-	-	-	6,799,027	3,932,527	20,794	-	3,953,321	-	70,338,291
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,002	-	6,389,529	-	76,727,820
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,212	-	6,389,739	-	83,117,559
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,424	-	6,389,951	-	89,507,509
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	85,102,273	-	155,783,608		1,186,520	5,405,431	112,148		Total		(503,574)	Total Tax Effect	0.06¢	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

- Alternatively, the County could utilize \$46,746 of reserves or other sources of revenue to offset the need for a future tax impact.



# CIP Planning Scenario 3C

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Excludes Beazley

*Structured – 20 Years*



FY18/19 ADOPTED BUDGET

# Scenario 3C: Multi-Year CIP Borrowing Summary

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – **Structured**



Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15					
14	4 Beazley Elementary School - New	30					
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15					
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15					
20	10 PG Fire Company 1 Renovations	15					
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15					
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15					
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	-	29,101,406
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 46,512,167</b>

## Borrowing Assumptions

Term	5 Years	Term	15 Years
Rate	2.5%	Rate	3.5%
Amortization	Level Debt Service	Amortization	Level Debt Service
Debt Service	Year Following Issuance	Debt Service	Year Following Issuance

## Walton FY 2019

- 20 Years
- 5.0%
- Structured**
- 2 ½ Years Capitalized Interest**

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

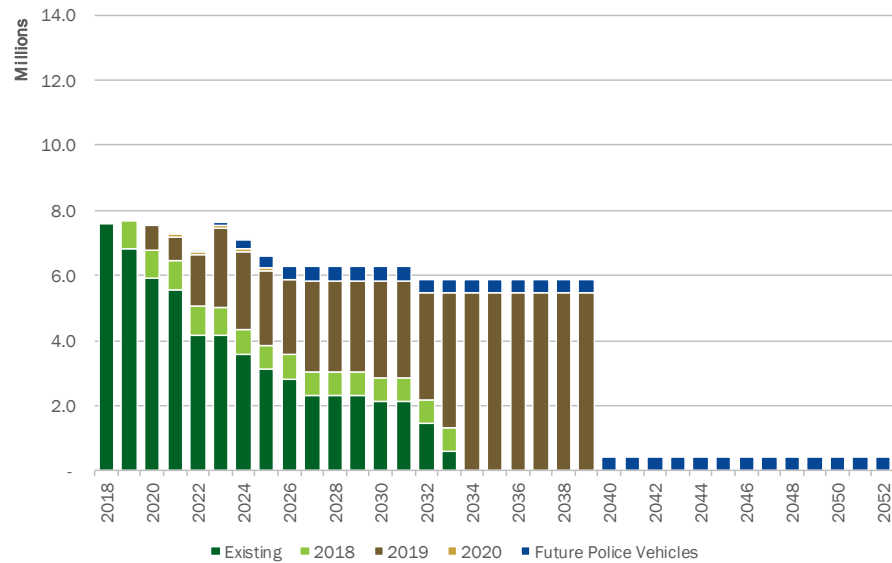
## Scenario 3C: Proposed Debt Profile and Key Debt Ratios

### CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – Structured

PRINCE GEORGE COUNTY, VIRGINIA



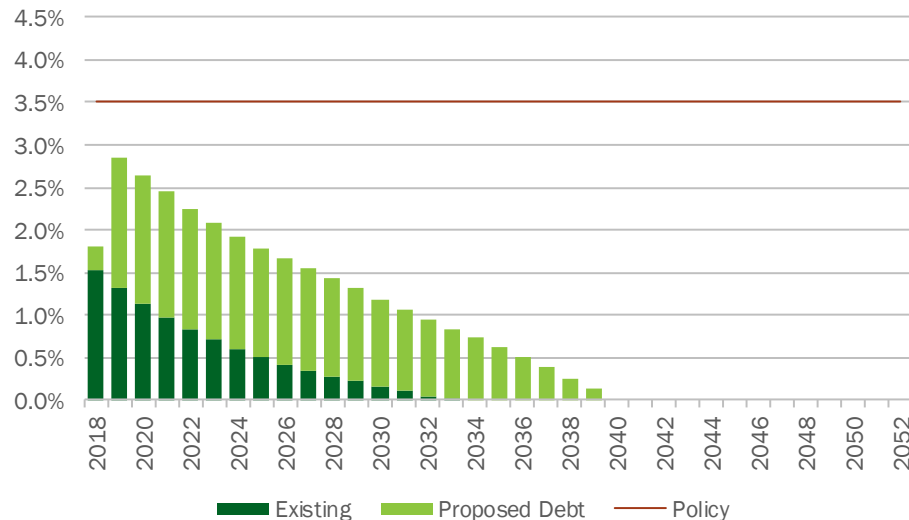
#### Existing & Proposed Debt Service<sup>(1,2)</sup>



#### 10-Year Payout<sup>(1)</sup>



#### Debt to Assessed Value<sup>(1)</sup>



#### Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 3C: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Excludes Beazley) – *Structured*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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>	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	15,427	(13,664)	-	0.06¢	15,428
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	15,582	-	28,750	-	44,178
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	15,737	(44,178)	-	-	0
2022	2,368,468	1,321,187	444,182	-	385,158	2,276,103	-	6,795,100	6,799,027	-	385,158	13,121	7,197,307	402,207	15,895	-	418,102	-	418,103
2023	2,359,460	1,311,390	443,296	-	388,059	3,107,603	-	7,609,809	6,799,027	-	388,059	9,937	7,197,023	(412,786)	16,054	(396,733)	-	-	21,370
2024	1,908,474	1,297,308	444,485	-	385,728	3,035,956	-	7,071,951	6,799,027	-	385,728	6,752	7,191,507	119,556	16,214	-	135,770	-	157,140
2025	1,497,402	1,223,895	430,494	-	386,281	3,035,956	-	6,574,028	6,799,027	-	386,281	3,440	7,188,748	614,719	16,376	-	631,096	-	788,236
2026	1,218,743	1,214,517	430,500	-	385,648	3,035,956	-	6,285,364	6,799,027	-	385,648	-	7,184,675	899,311	16,540	-	915,852	-	1,704,088
2027	1,218,066	711,939	430,500	-	383,853	3,520,956	-	6,265,314	6,799,027	-	383,853	-	7,182,880	917,566	16,706	-	934,271	-	2,638,359
2028	1,218,817	711,978	430,500	-	386,918	3,516,706	-	6,264,919	6,799,027	-	386,918	-	7,185,946	921,026	16,873	-	937,899	-	3,576,258
2029	1,219,971	711,744	430,500	-	384,729	3,516,456	-	6,263,400	6,799,027	-	384,729	-	7,183,756	920,356	17,041	-	937,397	-	4,513,655
2030	1,036,481	711,238	430,500	-	387,400	3,699,956	-	6,265,575	6,799,027	-	387,400	-	7,186,427	920,852	17,212	-	938,064	-	5,451,718
2031	1,035,788	710,458	430,500	-	388,816	3,702,956	-	6,268,518	6,799,027	-	388,816	-	7,187,843	919,325	17,384	-	936,709	-	6,388,427
2032	842,952	587,900	430,500	-	-	4,018,956	-	5,880,308	6,799,027	-	-	-	6,799,027	918,719	17,558	-	936,276	-	7,324,704
2033	-	591,600	430,500	-	-	4,857,206	-	5,879,306	6,799,027	-	-	-	6,799,027	919,721	17,733	-	937,454	-	8,262,158
2034	-	-	430,500	-	-	5,447,401	-	5,877,901	6,799,027	-	-	-	6,799,027	921,126	17,911	-	939,037	-	9,201,195
2035	-	-	430,500	-	-	5,450,000	-	5,880,500	6,799,027	-	-	-	6,799,027	918,527	18,090	-	936,617	-	10,137,812
2036	-	-	430,500	-	-	5,451,500	-	5,882,000	6,799,027	-	-	-	6,799,027	917,027	18,271	-	935,298	-	11,073,109
2037	-	-	430,500	-	-	5,452,250	-	5,882,750	6,799,027	-	-	-	6,799,027	916,277	18,453	-	934,731	-	12,007,840
2038	-	-	430,500	-	-	5,451,750	-	5,882,250	6,799,027	-	-	-	6,799,027	916,777	18,638	-	935,415	-	12,943,255
2039	-	-	430,500	-	-	5,449,500	-	5,880,500	6,799,027	-	-	-	6,799,027	919,027	18,824	-	937,851	-	13,881,106
2040	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,013	-	6,387,540	-	20,268,646
2041	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,203	-	6,387,730	-	26,656,376
2042	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,395	-	6,387,922	-	33,044,298
2043	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,589	-	6,388,116	-	39,432,413
2044	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,785	-	6,388,312	-	45,820,725
2045	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	19,982	-	6,388,510	-	52,209,235
2046	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,182	-	6,388,709	-	58,597,944
2047	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,384	-	6,388,911	-	64,986,855
2048	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,588	-	6,389,115	-	71,375,970
2049	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	20,794	-	6,389,321	-	77,765,291
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,002	-	6,389,529	-	84,154,820
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,212	-	6,389,739	-	90,544,559
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	21,424	-	6,389,951	-	96,934,509
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	77,675,273	-	148,356,608		1,186,520	5,405,431	112,148		Total		(454,574)	Total Tax Effect	0.06¢	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

- Alternatively, the County could utilize \$57,325 of reserves or other sources of revenue to offset the need for a future tax impact.



# CIP Planning Scenario 4A

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Includes Beazley in FY 2019

*No Structuring*

# FY18/19 ADOPTED BUDGET

## Scenario 4A: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – **No Structuring**

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	29,101,406	-	-	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 66,034,937</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	58,202,812	-	-	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 66,034,937</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 75,613,573</b>

### ■ Borrowing Assumptions

– Term	5 Years	– Term	15 Years	– Term	30 Years
• Rate	2.5%	• Rate	3.5%	• Rate	5.0%
• Amortization	Level Debt Service	• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

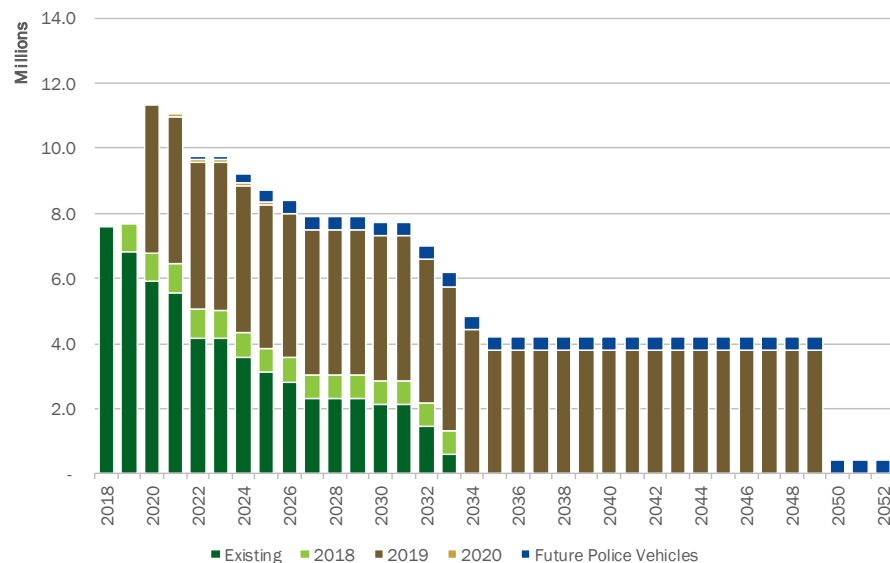
# FY18/19 ADOPTED BUDGET

## Scenario 4A: Proposed Debt Profile and Key Debt Ratios

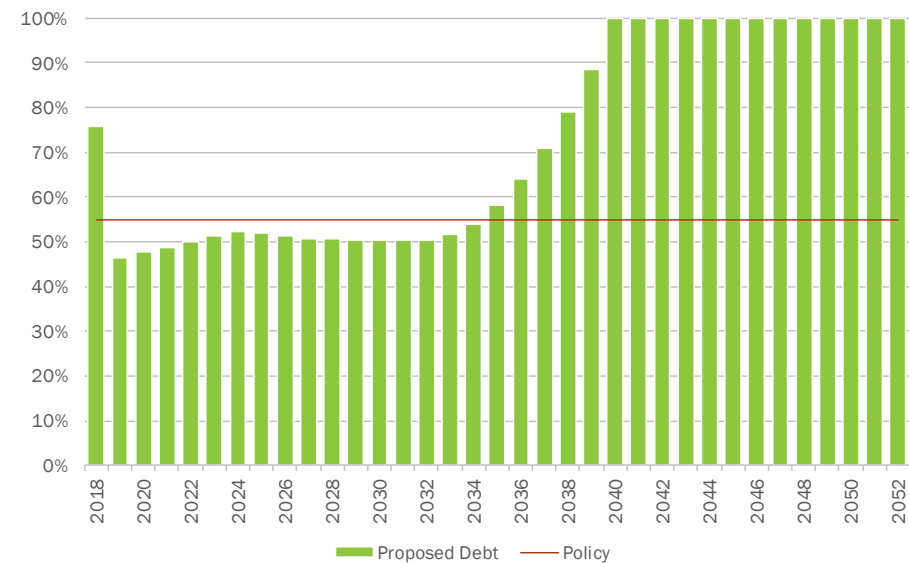
CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – *No Structuring*



### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 4A: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – *No Structuring*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	2,514,471	-	2,485,380	9,964	2,514,472
2020	2,369,067	2,635,862	355,049	337,462	385,916	5,230,779	-	11,314,136	6,799,027	337,462	385,916	18,722	7,541,128	(3,773,008)	2,539,616	(1,233,392)	-	-	1,281,080
2021	2,369,177	2,619,796	441,545	-	386,118	5,230,779	-	11,047,416	6,799,027	-	386,118	16,179	7,201,324	(3,846,092)	2,565,012	(1,281,079)	-	-	0
2022	2,368,468	1,321,187	444,182	-	385,158	5,230,779	-	9,749,776	6,799,027	-	385,158	13,121	7,197,307	(2,552,469)	2,590,662	-	38,193	-	38,193
2023	2,359,460	1,311,390	443,296	-	388,059	5,230,779	-	9,732,986	6,799,027	-	388,059	9,937	7,197,023	(2,535,963)	2,616,569	-	80,606	-	118,800
2024	1,908,474	1,297,308	444,485	-	385,728	5,159,133	-	9,195,128	6,799,027	-	385,728	6,752	7,191,507	(2,003,621)	2,642,735	-	639,114	-	757,913
2025	1,497,402	1,223,895	430,494	-	386,281	5,159,133	-	8,697,204	6,799,027	-	386,281	3,440	7,188,748	(1,508,457)	2,669,162	-	1,160,705	-	1,918,618
2026	1,218,743	1,214,517	430,500	-	385,648	5,159,133	-	8,408,540	6,799,027	-	385,648	-	7,184,675	(1,223,865)	2,695,854	-	1,471,989	-	3,390,607
2027	1,218,066	711,939	430,500	-	383,853	5,159,133	-	7,903,491	6,799,027	-	383,853	-	7,182,880	(720,611)	2,722,812	-	2,002,201	-	5,392,808
2028	1,218,817	711,978	430,500	-	386,918	5,159,133	-	7,907,346	6,799,027	-	386,918	-	7,185,946	(721,400)	2,750,040	-	2,028,640	-	7,421,448
2029	1,219,971	711,744	430,500	-	384,729	5,159,133	-	7,906,077	6,799,027	-	384,729	-	7,183,756	(722,321)	2,777,541	-	2,055,220	-	9,476,668
2030	1,036,481	711,238	430,500	-	387,400	5,159,133	-	7,724,752	6,799,027	-	387,400	-	7,186,427	(538,325)	2,805,316	-	2,266,991	-	11,743,659
2031	1,035,788	710,458	430,500	-	388,816	5,159,133	-	7,724,694	6,799,027	-	388,816	-	7,187,843	(536,851)	2,833,369	-	2,296,518	-	14,040,177
2032	842,952	587,900	430,500	-	-	5,159,133	-	7,020,485	6,799,027	-	-	-	6,799,027	(221,458)	2,861,703	-	2,640,245	-	16,680,422
2033	-	591,600	430,500	-	-	5,159,133	-	6,181,233	6,799,027	-	-	-	6,799,027	617,794	2,890,320	-	3,508,114	-	20,188,536
2034	-	-	430,500	-	-	4,425,828	-	4,856,328	6,799,027	-	-	-	6,799,027	1,942,700	2,919,223	-	4,861,923	-	25,050,459
2035	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,948,415	-	5,530,766	-	30,581,225
2036	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,977,899	-	5,560,250	-	36,141,475
2037	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,007,678	-	5,590,029	-	41,731,504
2038	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,037,755	-	5,620,106	-	47,351,610
2039	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,068,133	-	5,650,483	-	53,002,093
2040	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,098,814	-	5,681,165	-	58,683,258
2041	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,129,802	-	5,712,153	-	64,395,411
2042	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,161,100	-	5,743,451	-	70,138,862
2043	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,192,711	-	5,775,062	-	75,913,924
2044	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,224,638	-	5,806,989	-	81,720,913
2045	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,256,885	-	5,839,235	-	87,560,148
2046	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,289,454	-	5,871,804	-	93,431,952
2047	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,322,348	-	5,904,699	-	99,336,651
2048	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,355,572	-	5,937,922	-	105,274,574
2049	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	3,389,127	-	5,971,478	-	111,246,052
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	3,423,019	-	9,791,546	-	121,037,597
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	3,457,249	-	9,825,776	-	130,863,373
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	3,491,821	-	9,860,348	-	140,723,722
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	134,491,817	-	205,173,152		1,186,520	5,405,431	112,148		Total	(2,514,471)		Total Tax Effect	9.964	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY



# CIP Planning Scenario 4B

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Includes Beazley in FY 2019

*Structured*



# FY18/19 ADOPTED BUDGET

## Scenario 4B: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – **Structured**

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	29,101,406	-	-	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 66,034,937</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	58,202,812	-	-	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 66,034,937</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 75,613,573</b>

### Borrowing Assumptions

Term	5 Years	Term	15 Years
Rate	2.5%	Rate	3.5%
Amortization	Level Debt Service	Amortization	Level Debt Service
Debt Service	Year Following Issuance	Debt Service	Year Following Issuance

### Walton & Beazley FY 2019

- 30 Years
- 5.0%
- Structured**
- 3 Years Capitalized Interest**

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

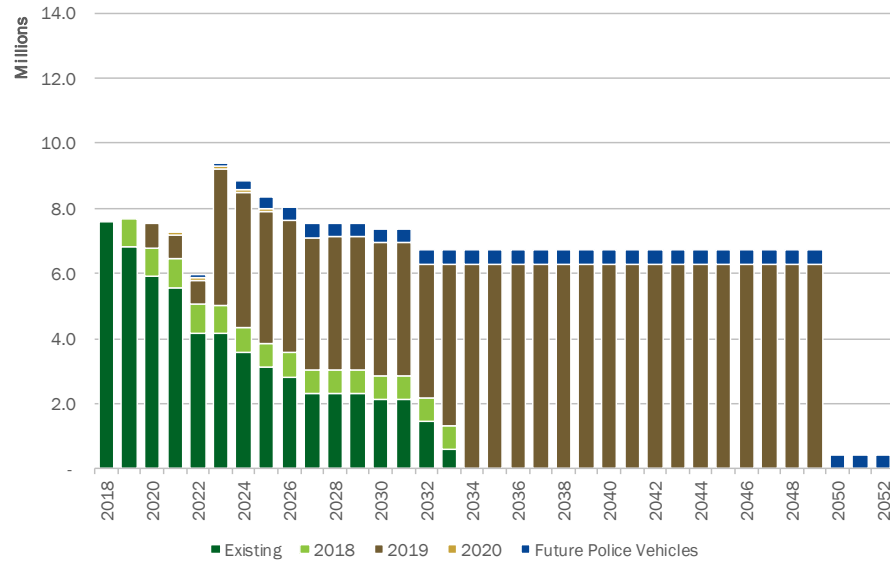
# FY18/19 ADOPTED BUDGET

## Scenario 4B: Proposed Debt Profile and Key Debt Ratios

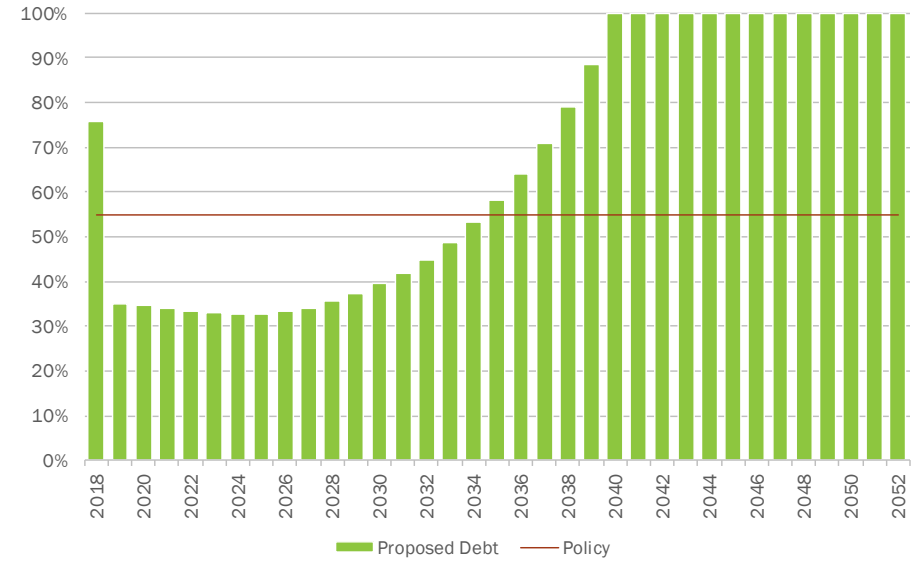
CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – *Structured*



### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 4B: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'19) – **Structured**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	559,428	-	530,337	2,224	559,429
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	565,023	-	578,191	-	1,137,620
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	570,673	-	510,758	-	1,648,377
2022	2,368,468	1,321,187	444,182	-	385,158	1,444,603	-	5,963,600	6,799,027	-	385,158	13,121	7,197,307	1,233,707	576,380	-	1,810,087	-	3,458,464
2023	2,359,460	1,311,390	443,296	-	388,059	4,868,353	-	9,370,559	6,799,027	-	388,059	9,937	7,197,023	(2,173,536)	582,143	(1,591,393)	-	-	1,867,071
2024	1,908,474	1,297,308	444,485	-	385,728	4,796,706	-	8,832,701	6,799,027	-	385,728	6,752	7,191,507	(1,641,194)	587,965	(1,053,230)	-	-	813,842
2025	1,497,402	1,223,895	430,494	-	386,281	4,796,706	-	8,334,778	6,799,027	-	386,281	3,440	7,188,748	(1,146,031)	593,844	(552,186)	-	-	261,656
2026	1,218,743	1,214,517	430,500	-	385,648	4,796,706	-	8,046,114	6,799,027	-	385,648	-	7,184,675	(861,439)	599,783	(261,656)	-	-	0
2027	1,218,066	711,939	430,500	-	383,853	4,796,706	-	7,541,064	6,799,027	-	383,853	-	7,182,880	(358,184)	605,781	-	247,596	-	247,596
2028	1,218,817	711,978	430,500	-	386,918	4,796,706	-	7,544,919	6,799,027	-	386,918	-	7,185,946	(358,974)	611,838	-	252,865	-	500,461
2029	1,219,971	711,744	430,500	-	384,729	4,796,706	-	7,543,650	6,799,027	-	384,729	-	7,183,756	(359,894)	617,957	-	258,063	-	758,523
2030	1,036,481	711,238	430,500	-	387,400	4,796,706	-	7,362,325	6,799,027	-	387,400	-	7,186,427	(175,898)	624,136	-	448,238	-	1,206,762
2031	1,035,788	710,458	430,500	-	388,816	4,796,706	-	7,362,268	6,799,027	-	388,816	-	7,187,843	(174,425)	630,378	-	455,953	-	1,662,714
2032	842,952	587,900	430,500	-	-	4,856,706	-	6,718,058	6,799,027	-	-	-	6,799,027	80,969	636,682	-	717,650	-	2,380,365
2033	-	591,600	430,500	-	-	5,693,706	-	6,715,806	6,799,027	-	-	-	6,799,027	83,221	643,048	-	726,269	-	3,106,634
2034	-	-	430,500	-	-	6,285,401	-	6,715,901	6,799,027	-	-	-	6,799,027	83,126	649,479	-	732,605	-	3,839,239
2035	-	-	430,500	-	-	6,287,250	-	6,717,750	6,799,027	-	-	-	6,799,027	81,277	655,974	-	737,251	-	4,576,489
2036	-	-	430,500	-	-	6,286,000	-	6,716,500	6,799,027	-	-	-	6,799,027	82,527	662,533	-	745,060	-	5,321,550
2037	-	-	430,500	-	-	6,287,250	-	6,717,750	6,799,027	-	-	-	6,799,027	81,277	669,159	-	750,436	-	6,071,986
2038	-	-	430,500	-	-	6,285,500	-	6,716,000	6,799,027	-	-	-	6,799,027	83,027	675,850	-	758,877	-	6,830,863
2039	-	-	430,500	-	-	6,285,500	-	6,716,000	6,799,027	-	-	-	6,799,027	83,027	682,609	-	765,636	-	7,596,499
2040	-	-	430,500	-	-	6,286,750	-	6,717,250	6,799,027	-	-	-	6,799,027	81,777	689,435	-	771,212	-	8,367,711
2041	-	-	430,500	-	-	6,283,750	-	6,714,250	6,799,027	-	-	-	6,799,027	84,777	696,329	-	781,106	-	9,148,817
2042	-	-	430,500	-	-	6,286,250	-	6,716,750	6,799,027	-	-	-	6,799,027	82,277	703,293	-	785,570	-	9,934,387
2043	-	-	430,500	-	-	6,288,500	-	6,719,000	6,799,027	-	-	-	6,799,027	80,027	710,325	-	790,353	-	10,724,740
2044	-	-	430,500	-	-	6,285,000	-	6,715,500	6,799,027	-	-	-	6,799,027	83,527	717,429	-	800,956	-	11,525,695
2045	-	-	430,500	-	-	6,285,500	-	6,716,000	6,799,027	-	-	-	6,799,027	83,027	724,603	-	807,630	-	12,333,326
2046	-	-	430,500	-	-	6,284,250	-	6,714,750	6,799,027	-	-	-	6,799,027	84,277	731,849	-	816,126	-	13,149,452
2047	-	-	430,500	-	-	6,285,750	-	6,716,250	6,799,027	-	-	-	6,799,027	82,777	739,168	-	821,945	-	13,971,396
2048	-	-	430,500	-	-	6,284,250	-	6,714,750	6,799,027	-	-	-	6,799,027	84,277	746,559	-	830,836	-	14,802,233
2049	-	-	430,500	-	-	6,284,250	-	6,714,750	6,799,027	-	-	-	6,799,027	84,277	754,025	-	838,302	-	15,640,535
2050	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	761,565	-	7,130,092	-	22,770,627
2051	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	769,181	-	7,137,708	-	29,908,334
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	776,873	-	7,145,400	-	37,053,734
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	159,456,273	-	230,137,608		1,186,520	5,405,431	112,148		Total	(3,458,464)		Total Tax Effect	2,224	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

- Alternatively, the County could utilize \$6,062,615 of reserves or other sources of revenue to offset the need for a future tax impact.



# CIP Planning Scenario 5A

CIP Projects for FY 2018 & FY 2019  
Includes Walton in FY 2019  
Includes Beazley in FY 2021

*No Structuring*

# FY18/19 ADOPTED BUDGET

## Scenario 5A: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *No Structuring*

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	-	-	29,101,406	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	29,101,406	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>

### ■ Borrowing Assumptions

– Term	5 Years	– Term	15 Years	– Term	30 Years
• Rate	2.5%	• Rate	3.5%	• Rate	5.0%
• Amortization	Level Debt Service	• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

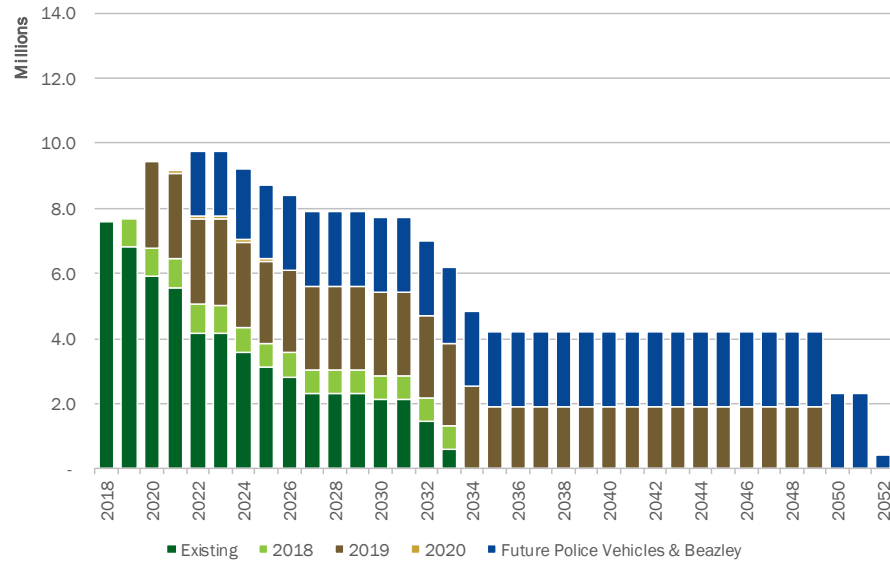
## Scenario 5A: Proposed Debt Profile and Key Debt Ratios

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *No Structuring*

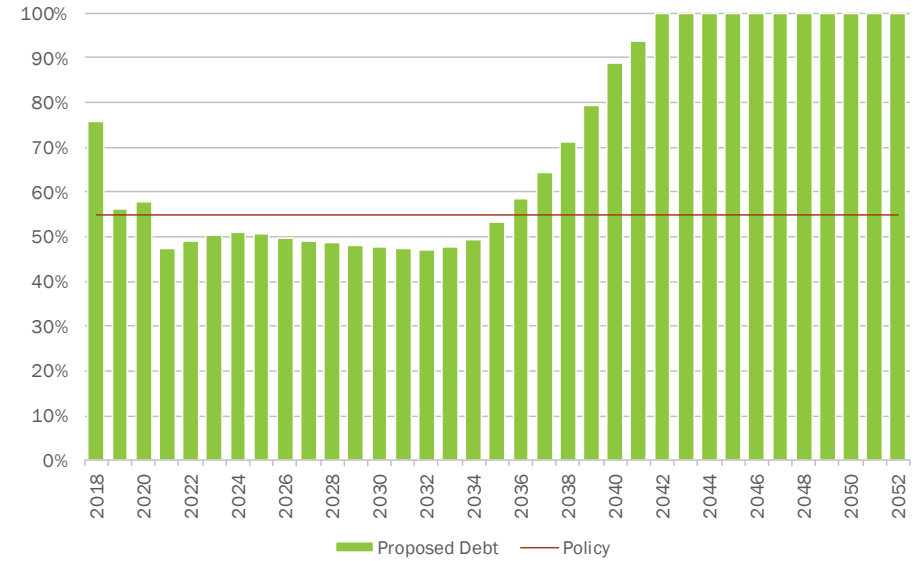
PRINCE GEORGE COUNTY, VIRGINIA



### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 5A: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *No Structuring*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	1,775,837	-	1,746,745	7.03%	1,775,837
2020	2,369,067	2,635,862	355,049	337,462	385,916	3,337,691	-	9,421,047	6,799,027	337,462	385,916	18,722	7,541,128	(1,879,920)	1,793,595	(86,324)	-	-	1,689,513
2021	2,369,177	2,619,796	441,545	-	386,118	3,337,691	-	9,154,328	6,799,027	-	386,118	16,179	7,201,324	(1,953,003)	1,811,531	(141,472)	-	-	1,548,041
2022	2,368,468	1,321,187	444,182	-	385,158	5,230,779	-	9,749,776	6,799,027	-	385,158	13,121	7,197,307	(2,552,469)	1,829,647	(722,822)	-	-	825,218
2023	2,359,460	1,311,390	443,296	-	388,059	5,230,779	-	9,732,986	6,799,027	-	388,059	9,937	7,197,023	(2,535,963)	1,847,943	(688,020)	-	-	137,199
2024	1,908,474	1,297,308	444,485	-	385,728	5,159,133	-	9,195,128	6,799,027	-	385,728	6,752	7,191,507	(2,003,621)	1,866,422	(137,198)	-	-	0
2025	1,497,402	1,223,895	430,494	-	386,281	5,159,133	-	8,697,204	6,799,027	-	386,281	3,440	7,188,748	(1,508,457)	1,885,087	-	376,630	-	376,630
2026	1,218,743	1,214,517	430,500	-	385,648	5,159,133	-	8,408,540	6,799,027	-	385,648	-	7,184,675	(1,223,865)	1,903,938	-	680,073	-	1,056,703
2027	1,218,066	711,939	430,500	-	383,853	5,159,133	-	7,903,491	6,799,027	-	383,853	-	7,182,880	(720,611)	1,922,977	-	1,202,366	-	2,259,069
2028	1,218,817	711,978	430,500	-	386,918	5,159,133	-	7,907,346	6,799,027	-	386,918	-	7,185,946	(721,400)	1,942,207	-	1,220,806	-	3,479,875
2029	1,219,971	711,744	430,500	-	384,729	5,159,133	-	7,906,077	6,799,027	-	384,729	-	7,183,756	(722,321)	1,961,629	-	1,239,308	-	4,719,183
2030	1,036,481	711,238	430,500	-	387,400	5,159,133	-	7,724,752	6,799,027	-	387,400	-	7,186,427	(538,325)	1,981,245	-	1,442,920	-	6,162,104
2031	1,035,788	710,458	430,500	-	388,816	5,159,133	-	7,724,694	6,799,027	-	388,816	-	7,187,843	(536,851)	2,001,058	-	1,464,206	-	7,626,310
2032	842,952	587,900	430,500	-	-	5,159,133	-	7,020,485	6,799,027	-	-	-	6,799,027	(221,458)	2,021,068	-	1,799,610	-	9,425,920
2033	-	591,600	430,500	-	-	5,159,133	-	6,181,233	6,799,027	-	-	-	6,799,027	617,794	2,041,279	-	2,659,073	-	12,084,993
2034	-	-	430,500	-	-	4,425,828	-	4,856,328	6,799,027	-	-	-	6,799,027	1,942,700	2,061,692	-	4,004,391	-	16,089,384
2035	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,082,308	-	4,664,659	-	20,754,043
2036	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,103,132	-	4,685,482	-	25,439,526
2037	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,124,163	-	4,706,514	-	30,146,039
2038	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,145,405	-	4,727,755	-	34,873,794
2039	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,166,859	-	4,749,209	-	39,623,004
2040	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,188,527	-	4,770,878	-	44,393,881
2041	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,210,412	-	4,792,763	-	49,186,644
2042	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,232,517	-	4,814,867	-	54,001,512
2043	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,254,842	-	4,837,192	-	58,838,704
2044	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,277,390	-	4,859,741	-	63,698,445
2045	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,300,164	-	4,882,515	-	68,580,959
2046	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,323,166	-	4,905,516	-	73,486,476
2047	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,346,397	-	4,928,748	-	78,415,224
2048	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,369,861	-	4,952,212	-	83,367,436
2049	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,393,560	-	4,975,911	-	88,343,346
2050	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	2,417,495	-	6,892,934	-	95,236,280
2051	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	2,441,670	-	6,917,109	-	102,153,390
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	2,466,087	-	8,834,614	-	110,988,004
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	134,491,817	-	205,173,152		1,186,520	5,405,431	112,148		Total	(1,775,837)		Total Tax Effect	7.03%	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY



# CIP Planning Scenario 5B

CIP Projects for FY 2018 & FY 2019

Includes Walton in FY 2019

Includes Beazley in FY 2021

*Structured – 30 Years (Walton & Beazley)*



# FY18/19 ADOPTED BUDGET

## Scenario 5B: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – **Structured**

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	-	-	29,101,406	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	29,101,406	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>

### Borrowing Assumptions

Term	5 Years	Term	15 Years
Rate	2.5%	Rate	3.5%
Amortization	Level Debt Service	Amortization	Level Debt Service
Debt Service	Year Following Issuance	Debt Service	Year Following Issuance

### Walton FY 2019 (same as 3B)

- 30 Years
- 5.0%
- Structured
- 3 Years Capitalized Interest

### Beazley FY 2021

- 30 Years
- 5.0%
- Structured
- 3 Years Capitalized Interest

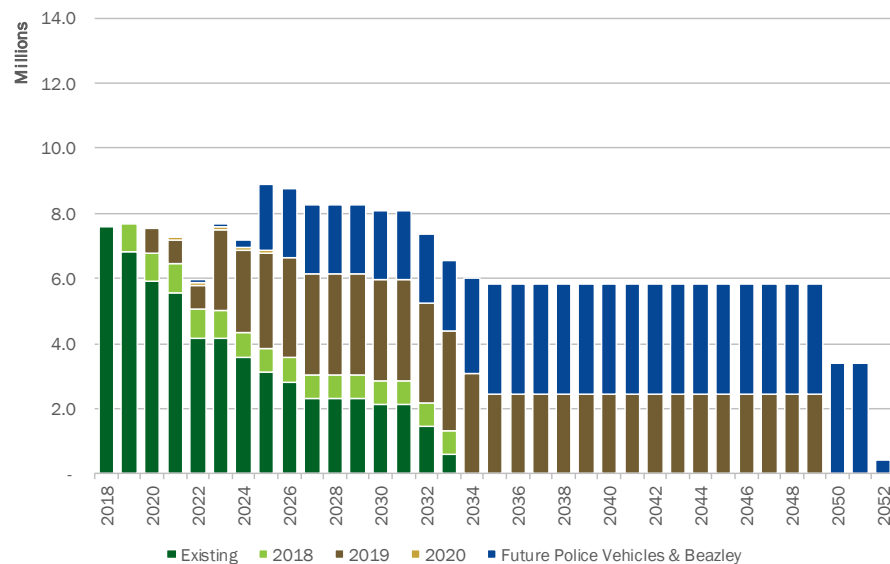
(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

# FY18/19 ADOPTED BUDGET

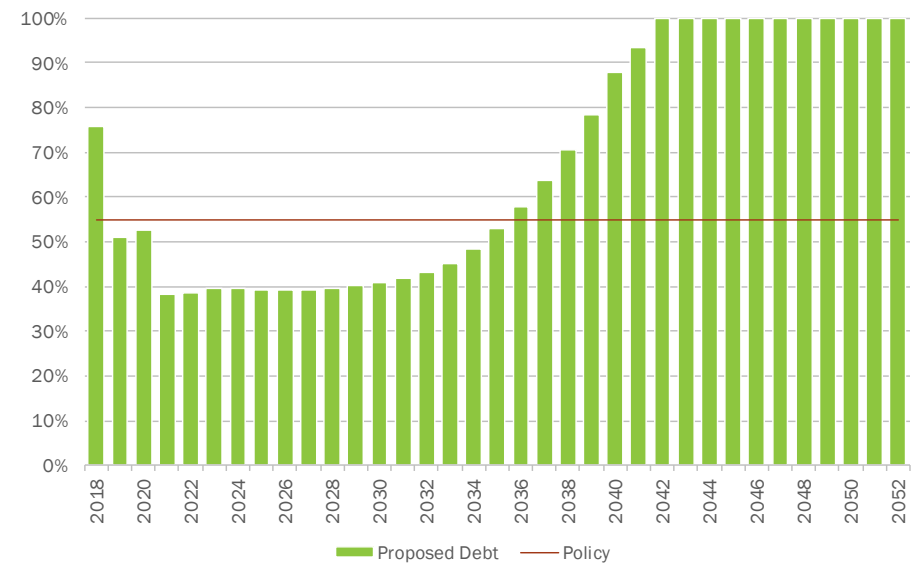
## Scenario 5B: Proposed Debt Profile and Key Debt Ratios

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *Structured*

### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 5B: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *Structured*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	552,407	-	523,315	2,194	552,407
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	557,931	-	571,099	-	1,123,506
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	563,510	-	503,595	-	1,627,101
2022	2,368,468	1,321,187	444,182	-	385,158	1,444,603	-	5,963,600	6,799,027	-	385,158	13,121	7,197,307	1,233,707	569,145	-	1,802,853	-	3,429,954
2023	2,359,460	1,311,390	443,296	-	388,059	3,156,603	-	7,658,809	6,799,027	-	388,059	9,937	7,197,023	(461,786)	574,837	-	113,050	-	3,543,004
2024	1,908,474	1,297,308	444,485	-	385,728	3,164,956	-	7,200,951	6,799,027	-	385,728	6,752	7,191,507	(9,444)	580,585	-	571,141	-	4,114,144
2025	1,497,402	1,223,895	430,494	-	386,281	5,372,956	-	8,911,028	6,799,027	-	386,281	3,440	7,188,748	(1,722,281)	586,391	(1,135,890)	-	-	2,978,255
2026	1,218,743	1,214,517	430,500	-	385,648	5,518,956	-	8,768,364	6,799,027	-	385,648	-	7,184,675	(1,583,689)	592,255	(991,434)	-	-	1,986,821
2027	1,218,066	711,939	430,500	-	383,853	5,521,206	-	8,265,564	6,799,027	-	383,853	-	7,182,880	(1,082,684)	598,177	(484,507)	-	-	1,502,314
2028	1,218,817	711,978	430,500	-	386,918	5,516,456	-	8,264,669	6,799,027	-	386,918	-	7,185,946	(1,078,724)	604,159	(474,565)	-	-	1,027,749
2029	1,219,971	711,744	430,500	-	384,729	5,519,956	-	8,266,900	6,799,027	-	384,729	-	7,183,756	(1,083,144)	610,201	(472,944)	-	-	554,805
2030	1,036,481	711,238	430,500	-	387,400	5,516,206	-	8,081,825	6,799,027	-	387,400	-	7,186,427	(895,398)	616,303	(279,096)	-	-	275,709
2031	1,035,788	710,458	430,500	-	388,816	5,520,456	-	8,086,018	6,799,027	-	388,816	-	7,187,843	(898,175)	622,466	(275,709)	-	-	0
2032	842,952	587,900	430,500	-	-	5,517,206	-	7,378,558	6,799,027	-	-	-	6,799,027	(579,531)	628,690	-	49,159	-	49,159
2033	-	591,600	430,500	-	-	5,516,706	-	6,538,806	6,799,027	-	-	-	6,799,027	260,221	634,977	-	895,198	-	944,357
2034	-	-	430,500	-	-	5,560,401	-	5,990,901	6,799,027	-	-	-	6,799,027	808,126	641,327	-	1,449,453	-	2,393,810
2035	-	-	430,500	-	-	5,401,250	-	5,831,750	6,799,027	-	-	-	6,799,027	967,277	647,740	-	1,615,017	-	4,008,827
2036	-	-	430,500	-	-	5,403,000	-	5,833,500	6,799,027	-	-	-	6,799,027	965,527	654,218	-	1,619,745	-	5,628,572
2037	-	-	430,500	-	-	5,403,500	-	5,834,000	6,799,027	-	-	-	6,799,027	965,027	660,760	-	1,625,787	-	7,254,359
2038	-	-	430,500	-	-	5,402,500	-	5,833,000	6,799,027	-	-	-	6,799,027	966,027	667,367	-	1,633,394	-	8,887,753
2039	-	-	430,500	-	-	5,399,750	-	5,830,250	6,799,027	-	-	-	6,799,027	968,777	674,041	-	1,642,818	-	10,530,571
2040	-	-	430,500	-	-	5,400,000	-	5,830,500	6,799,027	-	-	-	6,799,027	968,527	680,781	-	1,649,309	-	12,179,880
2041	-	-	430,500	-	-	5,402,750	-	5,833,250	6,799,027	-	-	-	6,799,027	965,777	687,589	-	1,653,366	-	13,833,246
2042	-	-	430,500	-	-	5,402,500	-	5,833,000	6,799,027	-	-	-	6,799,027	966,027	694,465	-	1,660,492	-	15,493,739
2043	-	-	430,500	-	-	5,404,000	-	5,834,500	6,799,027	-	-	-	6,799,027	964,527	701,410	-	1,665,937	-	17,159,676
2044	-	-	430,500	-	-	5,401,750	-	5,832,250	6,799,027	-	-	-	6,799,027	966,777	708,424	-	1,675,201	-	18,834,877
2045	-	-	430,500	-	-	5,400,500	-	5,831,000	6,799,027	-	-	-	6,799,027	968,027	715,508	-	1,683,535	-	20,518,412
2046	-	-	430,500	-	-	5,399,750	-	5,830,250	6,799,027	-	-	-	6,799,027	968,777	722,663	-	1,691,440	-	22,209,852
2047	-	-	430,500	-	-	5,404,000	-	5,834,500	6,799,027	-	-	-	6,799,027	964,527	729,890	-	1,694,417	-	23,904,269
2048	-	-	430,500	-	-	5,402,500	-	5,833,000	6,799,027	-	-	-	6,799,027	966,027	737,189	-	1,703,216	-	25,607,485
2049	-	-	430,500	-	-	5,405,000	-	5,835,500	6,799,027	-	-	-	6,799,027	963,527	744,561	-	1,708,088	-	27,315,573
2050	-	-	430,500	-	-	2,965,750	-	3,396,250	6,799,027	-	-	-	6,799,027	3,402,777	752,006	-	4,154,783	-	31,470,356
2051	-	-	430,500	-	-	2,966,250	-	3,396,750	6,799,027	-	-	-	6,799,027	3,402,277	759,526	-	4,161,803	-	35,632,160
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	767,122	-	7,135,649	-	42,767,808
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	153,459,523	-	224,140,858		1,186,520	5,405,431	112,148		Total	(4,114,144)		Total Tax Effect	2.194	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY



# CIP Planning Scenario 5C

CIP Projects for FY 2018 & FY 2019

Includes Walton in FY 2019

Includes Beazley in FY 2021

*Structured – 20 Years (Walton) & 30 Years (Beazley)*

# FY18/19 ADOPTED BUDGET

## Scenario 5C: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – **Structured**

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	-	-	29,101,406	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	29,101,406	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>

### Borrowing Assumptions

Term	5 Years	Term	15 Years
Rate	2.5%	Rate	3.5%
Amortization	Level Debt Service	Amortization	Level Debt Service
Debt Service	Year Following Issuance	Debt Service	Year Following Issuance

### Walton FY 2019 (same as 3B)

- 20 Years
- 5.0%
- Structured
- 2 ½ Years Capitalized Interest

### Beazley FY 2021

- 30 Years
- 5.0%
- Structured
- 3 Years Capitalized Interest

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

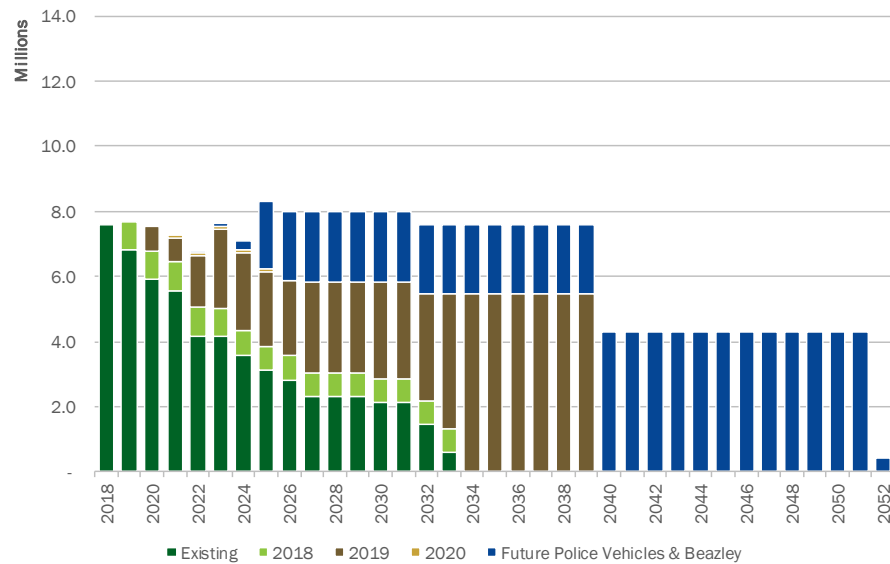
# FY18/19 ADOPTED BUDGET

## Scenario 5C: Proposed Debt Profile and Key Debt Ratios

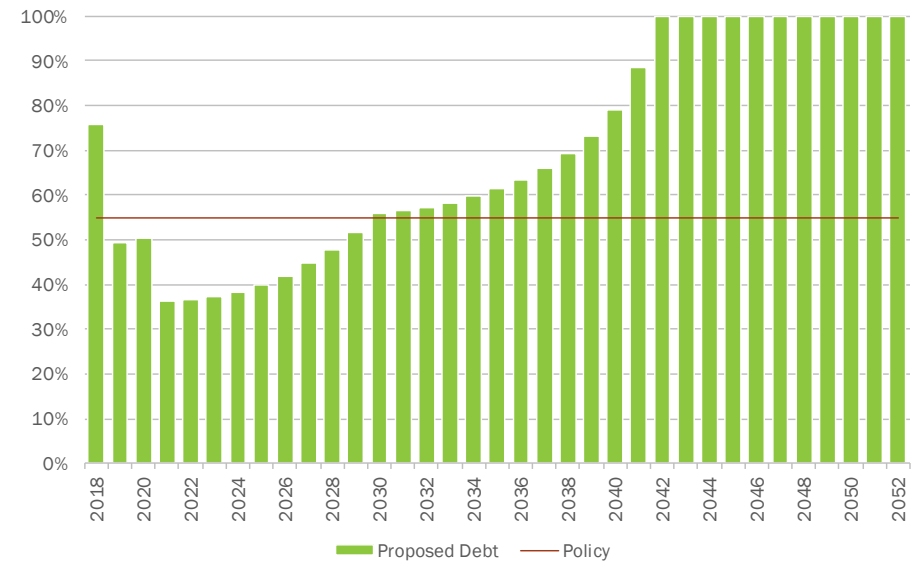
CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *Structured*



### Existing & Proposed Debt Service<sup>(1,2)</sup>



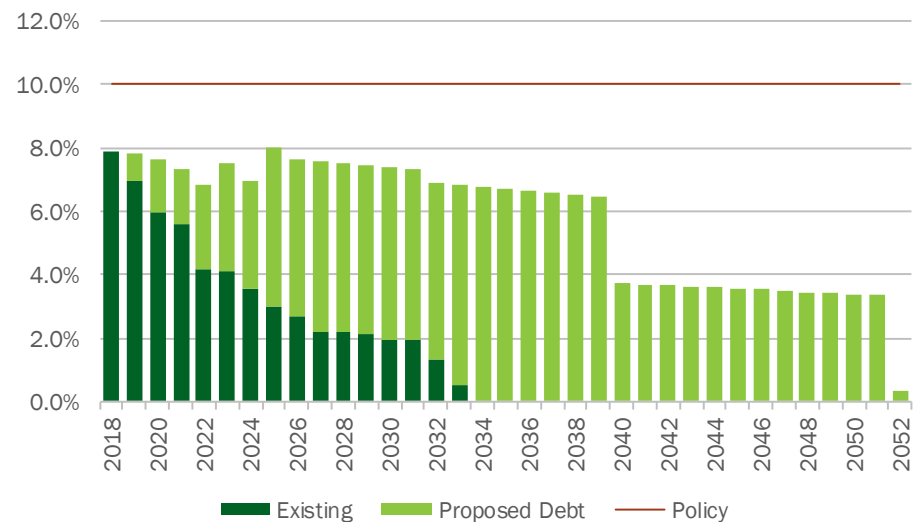
### 10-Year Payout<sup>(1)</sup>



### Debt to Assessed Value<sup>(1)</sup>



### Debt Service to Expenditures<sup>(2)</sup>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 5C: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *Structured*

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	523,143	-	494,051	2,074	523,143
2020	2,369,067	2,635,862	355,049	337,462	385,916	1,444,603	-	7,527,959	6,799,027	337,462	385,916	18,722	7,541,128	13,168	528,374	-	541,543	-	1,064,686
2021	2,369,177	2,619,796	441,545	-	386,118	1,444,603	-	7,261,240	6,799,027	-	386,118	16,179	7,201,324	(59,915)	533,658	-	473,743	-	1,538,428
2022	2,368,468	1,321,187	444,182	-	385,158	2,276,103	-	6,795,100	6,799,027	-	385,158	13,121	7,197,307	402,207	538,994	-	941,202	-	2,479,630
2023	2,359,460	1,311,390	443,296	-	388,059	3,107,603	-	7,609,809	6,799,027	-	388,059	9,937	7,197,023	(412,786)	544,384	-	131,598	-	2,611,228
2024	1,908,474	1,297,308	444,485	-	385,728	3,035,956	-	7,071,951	6,799,027	-	385,728	6,752	7,191,507	119,556	549,828	-	669,384	-	3,280,612
2025	1,497,402	1,223,895	430,494	-	386,281	4,747,956	-	8,286,028	6,799,027	-	386,281	3,440	7,188,748	(1,097,281)	555,326	(541,954)	-	-	2,738,658
2026	1,218,743	1,214,517	430,500	-	385,648	4,747,956	-	7,997,364	6,799,027	-	385,648	-	7,184,675	(812,689)	560,880	(251,809)	-	-	2,486,849
2027	1,218,066	711,939	430,500	-	383,853	5,232,956	-	7,977,714	6,799,027	-	383,853	-	7,182,880	(794,434)	566,489	(227,946)	-	-	2,258,903
2028	1,218,817	711,978	430,500	-	386,918	5,228,706	-	7,976,319	6,799,027	-	386,918	-	7,185,946	(790,974)	572,153	(218,821)	-	-	2,040,083
2029	1,219,971	711,744	430,500	-	384,729	5,228,456	-	7,975,400	6,799,027	-	384,729	-	7,183,756	(791,644)	577,875	(213,769)	-	-	1,826,314
2030	1,036,481	711,238	430,500	-	387,400	5,411,956	-	7,977,575	6,799,027	-	387,400	-	7,186,427	(791,148)	583,654	(207,494)	-	-	1,618,819
2031	1,035,788	710,458	430,500	-	388,816	5,414,956	-	7,980,518	6,799,027	-	388,816	-	7,187,843	(792,675)	589,490	(203,185)	-	-	1,415,634
2032	842,952	587,900	430,500	-	-	5,730,956	-	7,592,308	6,799,027	-	-	-	6,799,027	(793,281)	595,385	(197,896)	-	-	1,217,738
2033	-	591,600	430,500	-	-	6,569,206	-	7,591,306	6,799,027	-	-	-	6,799,027	(792,279)	601,339	(190,940)	-	-	1,026,798
2034	-	-	430,500	-	-	7,159,401	-	7,589,901	6,799,027	-	-	-	6,799,027	(790,874)	607,352	(183,522)	-	-	843,276
2035	-	-	430,500	-	-	7,162,000	-	7,592,500	6,799,027	-	-	-	6,799,027	(793,473)	613,426	(180,047)	-	-	663,229
2036	-	-	430,500	-	-	7,163,500	-	7,594,000	6,799,027	-	-	-	6,799,027	(794,973)	619,560	(175,413)	-	-	487,817
2037	-	-	430,500	-	-	7,164,250	-	7,594,750	6,799,027	-	-	-	6,799,027	(795,723)	625,756	(169,967)	-	-	317,849
2038	-	-	430,500	-	-	7,163,750	-	7,594,250	6,799,027	-	-	-	6,799,027	(795,223)	632,013	(163,210)	-	-	154,640
2039	-	-	430,500	-	-	7,161,500	-	7,592,000	6,799,027	-	-	-	6,799,027	(792,973)	638,333	(154,639)	-	-	0
2040	-	-	430,500	-	-	3,862,000	-	4,292,500	6,799,027	-	-	-	6,799,027	2,506,527	644,717	-	3,151,244	-	3,151,244
2041	-	-	430,500	-	-	3,864,500	-	4,295,000	6,799,027	-	-	-	6,799,027	2,504,027	651,164	-	3,155,191	-	6,306,435
2042	-	-	430,500	-	-	3,861,500	-	4,292,000	6,799,027	-	-	-	6,799,027	2,507,027	657,676	-	3,164,703	-	9,471,138
2043	-	-	430,500	-	-	3,863,000	-	4,293,500	6,799,027	-	-	-	6,799,027	2,505,527	664,252	-	3,169,779	-	12,640,917
2044	-	-	430,500	-	-	3,863,500	-	4,294,000	6,799,027	-	-	-	6,799,027	2,505,027	670,895	-	3,175,922	-	15,816,839
2045	-	-	430,500	-	-	3,862,750	-	4,293,250	6,799,027	-	-	-	6,799,027	2,505,777	677,604	-	3,183,381	-	19,000,220
2046	-	-	430,500	-	-	3,865,000	-	4,296,000	6,799,027	-	-	-	6,799,027	2,503,027	684,380	-	3,187,407	-	22,187,627
2047	-	-	430,500	-	-	3,861,250	-	4,291,750	6,799,027	-	-	-	6,799,027	2,507,277	691,224	-	3,198,501	-	25,386,128
2048	-	-	430,500	-	-	3,865,000	-	4,295,500	6,799,027	-	-	-	6,799,027	2,503,527	698,136	-	3,201,663	-	28,587,791
2049	-	-	430,500	-	-	3,861,000	-	4,291,500	6,799,027	-	-	-	6,799,027	2,507,527	705,117	-	3,212,644	-	31,800,435
2050	-	-	430,500	-	-	3,864,250	-	4,294,750	6,799,027	-	-	-	6,799,027	2,504,277	712,168	-	3,216,446	-	35,016,881
2051	-	-	430,500	-	-	3,864,000	-	4,294,500	6,799,027	-	-	-	6,799,027	2,504,527	719,290	-	3,223,817	-	38,240,698
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	726,483	-	7,095,010	-	45,335,708
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	149,713,523	-	220,394,858		1,186,520	5,405,431	112,148		Total		(3,280,612)	Total Tax Effect	2,074	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

DAVENPORT & COMPANY





# CIP Planning Scenario 5D

CIP Projects for FY 2018 & FY 2019

Includes Walton in FY 2019

Includes Beazley in FY 2021

*No Structuring*

*Tax Impact Split Between FY 2019 & FY 2020*



# FY18/19 ADOPTED BUDGET

## Scenario 5D: Multi-Year CIP Borrowing Summary

PRINCE GEORGE COUNTY, VIRGINIA



CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – **No Structuring**

Rank	Project	Term (in Years)	FY 2018	FY 2019	FY 2020 <sup>(1)</sup>	FY 2021	Totals
1	<b>Consider</b> Public Safety Radio Project (including Phase III Consulting)	15	\$ 7,442,773	\$ -	\$ -	\$ -	\$ 7,442,773
2	Approved Police Vehicles	5	400,000	400,000	400,000	-	1,200,000
3	<b>Consider</b> Central Wellness Center (CWC) Required Upgrades / Code Compliance	15	500,000	-	-	-	500,000
4	Approved Voting Equipment	5	112,995	-	-	-	112,995
5	Approved Crosspoints Water and Sewer Study Upgrade	15	78,010	-	-	-	78,010
6	Approved Fuel Canopy/Dispenser Replacement	15	184,995	-	-	-	184,995
7	Approved CDCC Software Replacement	5	219,863	-	-	-	219,863
8	<b>Consider</b> Courthouse Basement Buildout	15	240,000	-	-	-	240,000
9	Utility Route 156 Water Main Extension - Utility GF Supported	15	-	2,640,000	-	-	2,640,000
10	Utility Food Lion Water System Upgrades (Phases I & II concurrently) - Utility GF Supported	15	-	2,100,000	-	-	2,100,000
11	1 Admin/CC/CWC Security & Door Systems (Handicap access for Admin Bldg)	15	-	125,000	-	-	125,000
12	2 Walton Elementary School - New	30	-	29,101,406	-	-	29,101,406
13	3 Human Services Roof Refurbish	15	-	-	-	-	-
14	4 Beazley Elementary School - New	30	-	-	-	29,101,406	29,101,406
15	5 Fire & Crew Building Security System	15	-	75,000	-	-	75,000
16	6 Self Contained Breathing Apparatus	15	-	1,482,000	-	-	1,482,000
17	7 Carson Sub-Station Comp.6 Renovations	15	-	-	-	-	-
18	8 Real Estate Assessment Software Replace	15	-	495,125	-	-	495,125
19	9 Wells Station Road Fire & EMS Station	15	-	-	-	-	-
20	10 PG Fire Company 1 Renovations	15	-	-	-	-	-
21	12 Police Boat	5	-	65,000	-	-	65,000
22	13 Scott Park Water & Sewer	15	-	-	-	-	-
23	16 Scott Park Extension Project	15	-	450,000	-	-	450,000
24	18 Fleet Garage Bay/Office Expansion	15	-	-	-	-	-
25	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>
26							
27	<b>Financings By Fiscal Years</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
28	<b>Terms (in Years)</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
29	5 Level Debt Service Following Year of Issuance		\$ 732,858	\$ 465,000	\$ 400,000	\$ -	\$ 1,597,858
30	15 Level Debt Service Following Year of Issuance		8,445,778	7,367,125	-	-	15,812,903
31	30 Level Debt Service Following Year of Issuance		-	29,101,406	-	29,101,406	58,202,812
32	<b>Totals</b>		<b>\$ 9,178,636</b>	<b>\$ 36,933,531</b>	<b>\$ 400,000</b>	<b>\$ 29,101,406</b>	<b>\$ 75,613,573</b>

### Borrowing Assumptions

Term	5 Years	Term	15 Years	Term	30 Years
• Rate	2.5%	• Rate	3.5%	• Rate	5.0%
• Amortization	Level Debt Service	• Amortization	Level Debt Service	• Amortization	Level Debt Service
• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance	• Debt Service	Year Following Issuance

(1) The 5<sup>th</sup> Year of financing Police Vehicles occurs in FY 2020. We have assumed the County continues funding rolling stock of approximately \$420,000 annually.

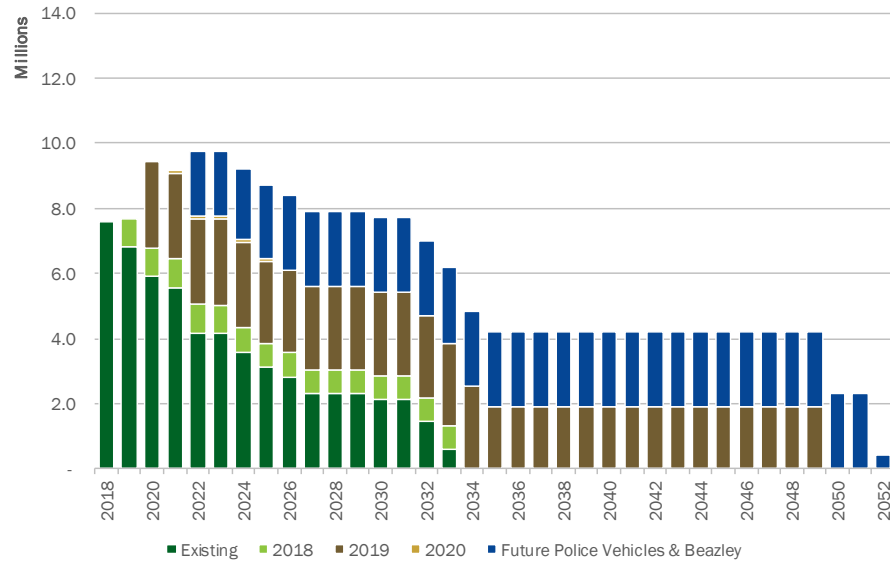
# FY18/19 ADOPTED BUDGET

## Scenario 5D: Proposed Debt Profile and Key Debt Ratios

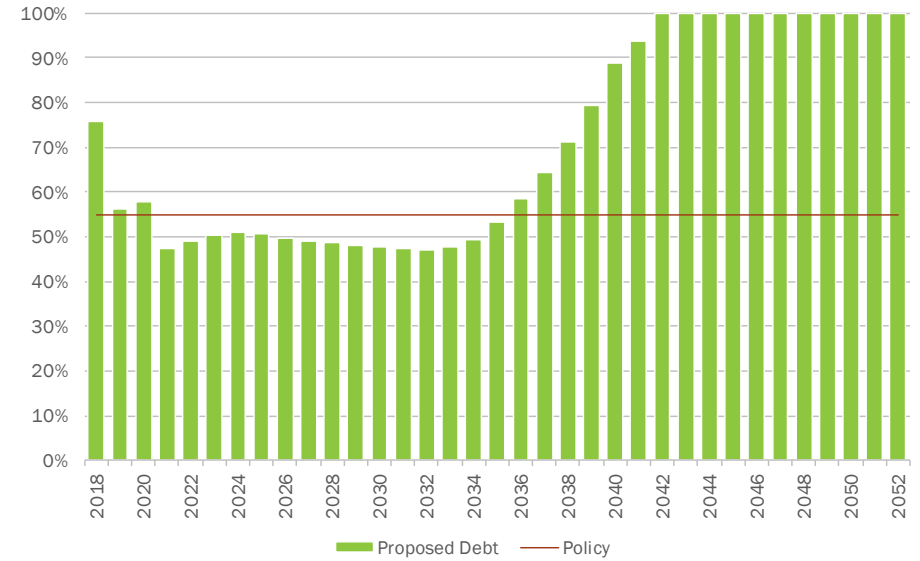
CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – *No Structuring*



### 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>



Note: Police Vehicle annual funding of \$420,000 excluded from Principal in FY 2021 & beyond.

Note: Police Vehicle annual funding of \$420,000 included as Debt Service in FY 2021 & beyond.



# Scenario 5D: Debt Affordability Analysis

CIP Projects FY'18 & FY'19 (Includes Walton in FY'19 / Includes Beazley in FY'21) – **No Structuring**

## Tax Impact Split Between FY 2019 & FY 2020

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
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	CIP Operating Impact	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)	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2018	2,588,923	4,112,752	90,991	424,068	386,279	-	-	7,603,013	6,799,027	424,068	386,279	22,731	7,632,105	29,092	-	-	29,092	-	29,092
2019	3,174,162	2,660,797	255,529	424,989	384,528	758,896	-	7,658,902	6,799,027	424,989	384,528	21,266	7,629,810	(29,092)	969,501	-	940,409	3.84¢	969,501
2020	2,369,067	2,635,862	355,049	337,462	385,916	3,337,691	-	9,421,047	6,799,027	337,462	385,916	18,722	7,541,128	(1,879,920)	1,958,391	-	78,472	3.84¢	1,047,973
2021	2,369,177	2,619,796	441,545	-	386,118	3,337,691	-	9,154,328	6,799,027	-	386,118	16,179	7,201,324	(1,953,003)	1,977,975	-	24,972	-	1,072,944
2022	2,368,468	1,321,187	444,182	-	385,158	5,230,779	-	9,749,776	6,799,027	-	385,158	13,121	7,197,307	(2,552,469)	1,997,755	(554,714)	-	-	518,230
2023	2,359,460	1,311,390	443,296	-	388,059	5,230,779	-	9,732,986	6,799,027	-	388,059	9,937	7,197,023	(2,535,963)	2,017,732	(518,230)	-	-	0
2024	1,908,474	1,297,308	444,485	-	385,728	5,159,133	-	9,195,128	6,799,027	-	385,728	6,752	7,191,507	(2,003,621)	2,037,910	-	34,289	-	34,289
2025	1,497,402	1,223,895	430,494	-	386,281	5,159,133	-	8,697,204	6,799,027	-	386,281	3,440	7,188,748	(1,508,457)	2,058,289	-	549,832	-	584,121
2026	1,218,743	1,214,517	430,500	-	385,648	5,159,133	-	8,408,540	6,799,027	-	385,648	-	7,184,675	(1,223,865)	2,078,872	-	855,007	-	1,439,128
2027	1,218,066	711,939	430,500	-	383,853	5,159,133	-	7,903,491	6,799,027	-	383,853	-	7,182,880	(720,611)	2,099,661	-	1,379,050	-	2,818,178
2028	1,218,817	711,978	430,500	-	386,918	5,159,133	-	7,907,346	6,799,027	-	386,918	-	7,185,946	(721,400)	2,120,657	-	1,399,257	-	4,217,434
2029	1,219,971	711,744	430,500	-	384,729	5,159,133	-	7,906,077	6,799,027	-	384,729	-	7,183,756	(722,321)	2,141,864	-	1,419,543	-	5,636,977
2030	1,036,481	711,238	430,500	-	387,400	5,159,133	-	7,724,752	6,799,027	-	387,400	-	7,186,427	(538,325)	2,163,282	-	1,624,958	-	7,261,935
2031	1,035,788	710,458	430,500	-	388,816	5,159,133	-	7,724,694	6,799,027	-	388,816	-	7,187,843	(536,851)	2,184,915	-	1,648,064	-	8,909,999
2032	842,952	587,900	430,500	-	-	5,159,133	-	7,020,485	6,799,027	-	-	-	6,799,027	(221,458)	2,206,764	-	1,985,307	-	10,895,305
2033	-	591,600	430,500	-	-	5,159,133	-	6,181,233	6,799,027	-	-	-	6,799,027	617,794	2,228,832	-	2,846,626	-	13,741,931
2034	-	-	430,500	-	-	4,425,828	-	4,856,328	6,799,027	-	-	-	6,799,027	1,942,700	2,251,120	-	4,193,820	-	17,935,751
2035	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,273,631	-	4,855,982	-	22,791,733
2036	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,296,368	-	4,878,718	-	27,670,452
2037	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,319,331	-	4,901,682	-	32,572,134
2038	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,342,525	-	4,924,875	-	37,497,009
2039	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,365,950	-	4,948,301	-	42,445,310
2040	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,389,610	-	4,971,960	-	47,417,270
2041	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,413,506	-	4,995,856	-	52,413,126
2042	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,437,641	-	5,019,991	-	57,433,118
2043	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,462,017	-	5,044,368	-	62,477,486
2044	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,486,637	-	5,068,988	-	67,546,473
2045	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,511,504	-	5,093,854	-	72,640,328
2046	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,536,619	-	5,118,969	-	77,759,297
2047	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,561,985	-	5,144,335	-	82,903,633
2048	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,587,605	-	5,169,955	-	88,073,588
2049	-	-	430,500	-	-	3,786,176	-	4,216,676	6,799,027	-	-	-	6,799,027	2,582,351	2,613,481	-	5,195,831	-	93,269,419
2050	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	2,639,616	-	7,115,054	-	100,384,474
2051	-	-	430,500	-	-	1,893,088	-	2,323,588	6,799,027	-	-	-	6,799,027	4,475,439	2,666,012	-	7,141,451	-	107,525,924
2052	-	-	430,500	-	-	-	-	430,500	6,799,027	-	-	-	6,799,027	6,368,527	2,692,672	-	9,061,199	-	116,587,123
Total	26,425,953	23,134,361	14,529,070	1,186,520	5,405,431	134,491,817	-	205,173,152		1,186,520	5,405,431	112,148		Total	(1,072,944)		Total Tax Effect	7.68¢	

- Assumed FY 2018 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 6.6%, for an effective subsidy of 42.03%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- 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 6.6%, for an effective subsidy of 32.69%. County Staff has conservatively budgeted no offsetting subsidy revenues in the FY 2017 Budget.
- Estimate provided by Staff.

- Alternatively, the County could utilize \$17,118,263 of reserves or other sources of revenue to offset the need for a future tax impact.



# Municipal Advisor Disclosure

The enclosed information relates to an existing or potential municipal advisor engagement.

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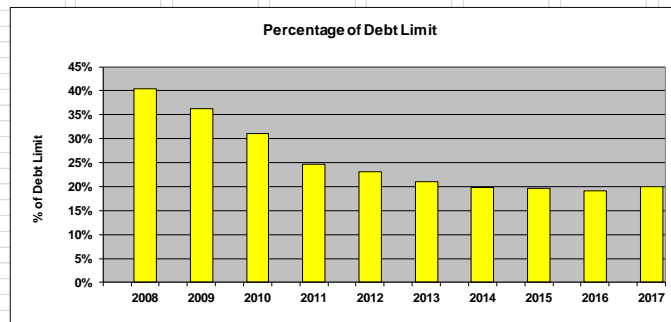
# DEBT SERVICE FUND

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										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Net Assessed Value (real property)</b>	\$ 2,401,201,261	\$ 2,578,538,090	\$ 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
Debt Limit (10% of Real Property Assessed Value)	240,120,126	257,853,809	261,264,519	249,570,110	248,743,980	249,308,800	252,175,290	255,676,310	259,979,090	264,992,450
Debt Applicable to Limit	97,219,609	93,305,559	81,069,795	61,444,362	57,382,063	52,321,340	50,076,200	50,034,225	49,692,022	52,878,268
<b>Legal Debt Margin</b>	<b>\$ 142,900,517</b>	<b>\$ 164,548,250</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>
Total net debt applicable to the limit as a percentage of debt limit	40.5%	36.2%	31.0%	24.6%	23.1%	21.0%	19.9%	19.6%	19.1%	20.0%



## Debt Policies

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 6/30/2017</b>
Series 1997 JEJ Moore	1997	7/15/2017	\$ 14,540,000	\$ 1,145,000
Series 1997-I JEJ Moore	1997	7/15/2017	\$ 3,843,528	\$ 246,072
Series 2000 Clements, Walton, Beazley	2000	7/15/2020	\$ 18,437,000	\$ 3,981,865
Series 2005 VPSA Harrison	2005	7/15/2025	\$ 4,219,161	\$ 2,159,221
Series 2005 VPSA South	2005	7/15/2025	\$ 3,540,892	\$ 1,812,110
Series 2008 North Elementary*	2008	2/1/2019	\$ 10,150,000	\$ 595,000
Series 2014 Prince George Tennis Courts	2014	2/1/2024	\$ 556,500	\$ 408,966
Series 2015A School Buses	2015	8/1/2020	\$ 1,013,000	\$ 816,000
Series 2015B School Roof Projects	2015	8/1/2030	\$ 1,520,000	\$ 1,435,000
Series 2016B North Literary Loan Refinance	2016	4/1/2033	\$ 7,500,000	\$ 7,415,000

\* Refinanced During FY2016

**General Government Debt**

<b>Issue</b>	<b>Issue Date</b>	<b>Retire Date</b>	<b>Original Issue</b>	<b>Balance as of 6/30/2017</b>
Series 2010 Animal Services Center	2010	2/15/2025	\$ 1,650,000	\$ 975,000
Series 2012A Refunding 2004 Bonds	2012	2/1/2019	\$ 5,233,000	\$ 1,553,000
Series 2012B Refund 2003B and 2009 and Human Service Building Renovation	2012	2/1/2024	\$ 9,009,000	\$ 5,300,000
Series 2014A Temple Field Lights	2014	2/1/2024	\$ 386,500	\$ 284,034
Series 2014B Carson Fire Station	2014	2/1/2029	\$ 2,257,000	\$ 1,888,000
Series 2014C Courthouse HVAC Upgrades	2014	8/1/2024	\$ 1,218,000	\$ 996,000
Series 2014E Emergency Vehicles	2014	8/1/2019	\$ 1,625,000	\$ 1,162,000
Series 2015A Police Vehicles	2015	8/1/2020	\$ 405,000	\$ 326,000
Series 2015B Courthouse Basement Renovation	2015	8/1/2030	\$ 1,925,000	\$ 1,817,000
Series 2015B Fire Station Property Acquisition	2015	8/1/2030	\$ 506,000	\$ 478,000
Series 2017A Public Safety Radio Part I and other County Projects	2017	2/1/2032	\$ 9,000,000	\$ 9,000,000
Series 2017B Taxable Broadband	2017	2/1/2020	\$ 1,000,000	\$ 1,000,000

This table excludes debt issued in the spring of 2018. Total issued was \$9,300,000 for Public Safety Radio Project Part 2 and a variety of other County capital projects. Retirement date for this issuance is 02/01/2033 and first payment is due 2/01/2019.

## Stormwater Debt

<b>Issue</b>	<b>Issue Date</b>	<b>Retire Date</b>	<b>Original Issue</b>	<b>Balance as of 6/30/2017</b>
Series 2014D Stormwater Projects	2014	8/1/2019	\$ 2,130,000	\$ 1,298,000

## Economic Development Debt

<b>Issue</b>	<b>Issue Date</b>	<b>Retire Date</b>	<b>Original Issue</b>	<b>Balance as of 6/30/2017</b>
Series 2008 Crosspointe Center*	2008	2/1/2018	\$ 7,350,000	\$ 195,000
Series 2016A (2008 Crosspointe Center Refinance)	2016	2/1/2031	\$ 4,457,000	\$ 4,373,000

\* Refinanced During FY2016

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 FY 15 Actual, FY16 Actual, FY17 Actual, FY18 Adopted Budget, and FY19 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.

**Revenues:**

FUND 401 - DEBT SERVICE		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
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	-	-	-
USE OF MONEY & PROPERTY		-	-	185,523	-	-	-
0401-30-600-8200-00000-000-000-000-333506-	FEDERAL SUBSIDY	20,809	19,202	-	-	-	-
CATEGORICAL AID		20,809	19,202	-	-	-	-
0401-90-901-8207-00000-000-000-000-399100-	TRANS.FR.GEN FD FOR DEBT	6,286,895	6,579,828	6,968,597	7,223,095	7,223,095	-
	TRANS FOR BUREN / UTILITY PMT	-	-	-	-	0	-
0401-90-901-8207-00000-000-000-000-399103-	TRANS FR ECON DEV FD	397,000	468,320	387,767	386,279	384,528	(1,751)
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	-	441,500	442,000	441,804	441,934	130
TRANSFERS AND FUND BALANCE		6,683,895	7,489,648	7,798,364	8,051,178	8,049,557	(1,621)
TOTAL DEBT SERVICE FUND		6,704,704	7,508,850	7,983,887	8,051,178	8,049,557	(1,621)

**Expenditures – Summary**

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Debt Service Fund (Fund 0401):</b>							
4000	County Debt service	2,267,174	3,106,650	3,443,998	3,549,065	5,001,228	1,452,163
4001	Schools Debt Service	4,040,529	3,933,882	4,152,121	4,115,834	2,663,801	(1,452,033)
2152	Economic Development Debt Service	397,000	468,319	387,768	386,279	384,528	(1,751)
	<b>Total Debt Service</b>	<b>6,704,704</b>	<b>7,508,850</b>	<b>7,983,887</b>	<b>8,051,178</b>	<b>8,049,557</b>	<b>(1,621)</b>

## Expenditures - Detail

## Schools Debt Service

Schools Debt Service								
Location Code	4001							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0401-09-401-4001-	43101	PROFESSIONAL SERVICES	1,650	1,650	2,200	3,078	3,000	(78)
0401-09-401-4001-	49110	1997B SUBSIDIZED LOAN	224,332	231,175	238,414	246,072	-	(246,072)
0401-09-401-4001-	49111	1997A VPSA BOND PRINCIPAL	980,000	1,035,000	1,090,000	1,145,000	-	(1,145,000)
0401-09-401-4001-	49112	2000 VPSA - PRINCIPAL	846,703	877,048	908,198	940,193	978,076	37,883
0401-09-401-4001-	49113	STATE LITERARY LOAN PRINCIPAL	115,000	-	-	-	-	-
0401-09-401-4001-	49117	2005 VPSA PRINCIPAL	366,506	375,489	384,942	394,889	405,358	10,469
0401-09-401-4001-	49120	2008A NORTH/CROSSPOINTE PRINCIPAL	305,000	315,000	325,000	335,000	260,000	(75,000)
0401-09-401-4001-	49125	2013 SCHOOL PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49127	DEBT 2014A PRINCIPAL	41,310	52,522	53,703	54,883	56,064	1,181
0401-09-401-4001-	49130	1997B SUBSIDIZED INTEREST	43,168	31,325	19,086	6,429	-	(6,429)
0401-09-401-4001-	49131	1997A VPSA INTEREST	196,079	143,689	88,303	29,914	-	(29,914)
0401-09-401-4001-	49132	VPSA 2000 - INTEREST	315,714	271,758	226,234	179,101	130,185	(48,916)
0401-09-401-4001-	49133	STATE LITERARY LOAN INTEREST	2,300	-	-	-	-	-
0401-09-401-4001-	49137	2005 VPSA INTEREST	244,692	225,771	206,380	186,495	166,089	(20,406)
0401-09-401-4001-	49140	2008A NORTH/CROSSPOINTE INTEREST	352,094	343,988	33,094	22,125	10,400	(11,725)
0401-09-401-4001-	49145	2013 SCHOOL INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49147	SERIES 2014A INTEREST	5,982	11,077	9,947	8,793	7,613	(1,180)
0401-09-401-4001-	49232	2015A PRINCIPAL	-	-	197,000	199,000	202,000	3,000
0401-09-401-4001-	49252	2015A INTEREST	-	5,360	13,718	10,748	7,740	(3,008)
0401-09-401-4001-	49233	2015B PRINCIPAL	-	-	85,000	87,000	89,000	2,000
0401-09-401-4001-	49253	2015B INTEREST	-	13,030	35,903	33,814	31,676	(2,138)
0401-09-401-4001-	49236	2016B PRINCIPAL - LITERARY LOAN	-	-	85,000	85,000	170,000	85,000
0401-09-401-4001-	49256	2016B INTEREST - LITERARY LOAN	-	-	150,000	148,300	146,600	(1,700)
0401-09-401-4001-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS					-	-
			4,040,529	3,933,882	4,152,121	4,115,834	2,663,801	(1,452,033)

## County Debt Service (Includes Stormwater)

County Debt Service								
Location Code		4000						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0401-09-401-4000-	43101	PROFESSIONAL SERVICES	925	2,184	925	2,500	2,500	-
0401-09-401-4000-	49149	BOND ISSUANCE COSTS	-	-	-	-	-	-
0401-09-401-4000-	43102	DEBT INTEREST & ADMIN FEES	1,830	1,140	-	-	-	-
0401-09-401-4000-	49114	2002 REF BONDS PRINCIPAL	-	-	-	-	-	-
0401-09-401-4000-	49119	2006B FIRE APP PRINCIPAL	199,700	207,800	216,200	-	-	-
0401-09-401-4000-	49122	2010 ANIMAL SHELTER PRINCIPAL	100,000	100,000	105,000	110,000	115,000	5,000
0401-09-401-4000-	49123	2012A PRINCIPAL	731,000	744,000	756,000	770,000	783,000	13,000
0401-09-401-4000-	49124	2012B PRINCIPAL	728,000	744,000	762,000	779,000	797,000	18,000
0401-09-401-4000-	49126	BUREN PRINCIPAL	-	-	-	-	-	-
0401-09-401-4000-	49127	2014A PRINCIPAL	28,690	36,478	37,297	38,118	38,937	819
0401-09-401-4000-	49128	2014B PRINCIPAL	104,000	131,000	134,000	138,000	141,000	3,000
0401-09-401-4000-	49134	2002 GO BONDS INTEREST	-	-	-	-	-	-
0401-09-401-4000-	49139	2006B FIRE APP INTEREST	20,760	12,717	4,240	-	-	-
0401-09-401-4000-	49142	2010 ANIMAL SHELTER INTEREST	64,234	60,172	38,415	55,281	50,596	(4,685)
0401-09-401-4000-	49143	2012A INTEREST	64,328	51,901	39,253	26,401	13,311	(13,090)
0401-09-401-4000-	49144	2012B INTEREST	169,515	153,135	136,395	119,250	101,723	(17,527)
0401-09-401-4000-	49146	BUREN INTEREST	-	-	-	-	-	-
0401-09-401-4000-	49147	2014A INTEREST	27,108	7,689	6,909	6,107	5,288	(819)
0401-09-401-4000-	49148	2014B INTEREST	27,084	51,665	48,528	45,312	42,000	(3,312)
0401-09-401-4000-	49249	2014C COURTHOUSE HVAC INTEREST	-	26,729	21,165	18,854	16,503	(2,351)
0401-09-401-4000-	49229	2014C COURTHOUSE HVAC PRINCIPAL	-	108,000	114,000	116,000	118,000	2,000
0401-09-401-4000-	49250	2014D STORMWATER INTEREST	-	30,227	20,591	14,804	8,934	(5,870)
0401-09-401-4000-	49230	2014D STORMWATER PRINCIPAL	-	411,000	421,000	427,000	433,000	6,000
0401-09-401-4000-	49251	2014E EMERGENCY VEHICLES INTEREST	-	25,831	19,176	14,068	7,990	(6,078)
0401-09-401-4000-	49231	2014E EMERGENCY VEHICLES PRINCIPAL	-	178,000	285,000	410,000	417,000	7,000
0401-09-401-4000-	49232	2015A POLICE VEHICLES PRINCIPAL	-	-	79,000	80,000	81,000	1,000
0401-09-401-4000-	49252	2015A POLICE VEHICLES INTEREST	-	2,143	5,483	4,290	3,083	(1,207)
0401-09-401-4000-	49233	2015B COURTHOUSE RENO PRINCIPAL	-	-	136,000	139,000	143,000	4,000
0401-09-401-4000-	49253	2015B COURTHOUSE RENO INTEREST	-	20,840	57,421	54,080	50,654	(3,426)
0401-09-401-4000-	49237	2017 SERIES 2017 ISSUE - SPRING 2017 IN	-	-	-	-	-	-
0401-09-401-4000-	49238	2017 SERIES 2017 B PRINCIPAL	-	-	-	-	619,000	619,000
0401-09-401-4000-	49257	2017 SERIES 2017A INTEREST	-	-	-	166,950	207,000	40,050
0401-09-401-4000-	49258	2017 SERIES 2017B INTEREST	-	-	-	14,050	17,500	3,450
0401-09-401-4000-	49239	2018 SERIES A PRINCIPAL	-	-	-	-	623,000	623,000
0401-09-401-4000-	49259	2018 SERIES A INTEREST	-	-	-	-	163,000	163,000
0401-09-401-4000-		CONTRIBUTION TO DEBT RESERVE -						
0401-09-401-4000-	49190	FUTURE PROJECTS					2,209	2,209
			2,267,174	3,106,650	3,443,998	3,549,065	5,001,228	1,452,163

## Economic Development Debt Service

Economic Development Debt Service								
Location Code		2152						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0401-09-401-2152-	49120	2008A NORTH/SROSSPTE PRINCIPAL	105,000	180,000	190,000	195,000	-	(195,000)
0401-09-401-2152-	49140	2008A NORTH/SROSSPTE INTEREST	292,000	288,319	13,238	6,825	-	(6,825)
0401-09-401-2152-	49235	SERIES 2016A REFINANCE CROSSPOINTE PRINCIPAL	-	-	84,000	83,000	285,000	202,000
0401-09-401-2152-	49255	SERIES 2016A REFINANCE CROSSPOINTE INTEREST	-	-	100,530	101,454	99,528	(1,926)
			397,000	468,319	387,768	386,279	384,528	(1,751)

## 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. Utilities Revenues collected cover anticipated expenditures without General Fund support.

**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.

Overall, the Utilities Water and Sewer Fund budget increased by \$728,648 in FY2019 largely due to planned capital improvements on existing infrastructure. The board approved a recommended 5 percent increase in water fees and a 7.5 percent increase in sewer fees to properly align revenues with annual operating and capital expenditures.

Over \$1.4 Million is budgeted for projects related to renewal of existing utility infrastructure as follows:

- Wildwood Farms sewer lateral repairs - \$300,000
- SCADA – roll out to additional sewer pump stations - \$200,000
  - Station #1
  - Jordan on James
- Rehabilitation of manholes and wet wells - \$200,000
  - Station #5
  - Station #7
  - Jordan on James
- SCADA – roll out to additional water systems - \$200,000
  - Jordan on James
  - Beechwood Manor
  - River's Edge
  - Cedarwood
  - Richard Bland College
- Inline valve & filter valve installations - \$200,000
  - Richard Bland College
  - Jordan on James

- Meter replacements for automatic meter reading - \$200,000

For FY2019 the adopted budget calls for no use of Utilities fund balance.

## Revenues - Summary:

					2018-19	
ACCOUNT	FY 2014-15 RECEIPTS	FY 2015-16 RECEIPTS	FY16-17 RECEIPTS	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	INCREASE (DECREASE)
<a href="#">FUND 600: UTILITIES OPERATIONS</a>	4,515,077	5,127,126	5,521,697	5,536,227	6,094,000	557,773
<a href="#">FUND 610: UTILITIES REPLACEMENT RESERVES</a>	-	-	205,000	185,000	168,000	(17,000)
<a href="#">FUND 620: UTILITIES CAPITAL</a>	383,249	549,641	744,673	1,828,731	2,016,606	187,875
<b>UTILITIES REVENUE TOTALS</b>	<b>4,898,326</b>	<b>5,676,767</b>	<b>6,471,370</b>	<b>7,549,958</b>	<b>8,278,606</b>	<b>728,648</b>

## Revenues - Detail:

FUND 60 - UTILITIES OPERATING							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0600-10-505-8112-00000-000-000-315201-	RENTAL OF GEN. PROPERTY	55,349	52,536	27,376	20,000	25,000	5,000
0600-10-505-8111-00000-000-000-315104-	INTEREST REVENUE	-	-	24,000	-	-	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>55,349</b>	<b>52,536</b>	<b>51,376</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>
0600-10-506-8113-00000-000-000-316901-	WATER SERVICE	1,532,945	1,621,036	1,698,818	1,760,000	1,848,000	88,000
0600-10-506-8113-00000-000-000-316902-	SEWER SERVICE CHARGES	2,795,989	3,134,749	3,417,175	3,427,200	4,085,000	657,800
0600-10-506-8113-00000-000-000-316903-	PENALTIES	53,701	66,540	106,140	66,500	75,000	8,500
0600-10-506-8113-00000-000-000-316904-	RECONNECTION CHARGES	20,140	14,520	31,390	20,000	25,000	5,000
0600-10-506-8113-00000-000-000-316905-	MISCELLANEOUS	56,641	237,745	63,926	30,000	36,000	6,000
0600-10-507-8115-00000-000-000-318953-	MISCELLANEOUS REVENUE	311	-	26	-	-	-
<b>CHARGES FOR SERVICES</b>		<b>4,459,728</b>	<b>5,074,589</b>	<b>5,317,475</b>	<b>5,303,700</b>	<b>6,069,000</b>	<b>765,300</b>
0600-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	212,527	-	(212,527)
0600-40-507-8206-00000-000-000-341111	INSURANCE RECOVERIES	-	-	3,041	-	-	-
0600-40-900-8209-00000-000-000-341112	CUDDIHY SETTLEMENT	-	-	-	-	-	-
	CAPACITY RESERVES	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-399101	TRANSFER FROM TOURISM FUND	-	-	149,805	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>152,846</b>	<b>212,527</b>	<b>-</b>	<b>(212,527)</b>
<b>TOTAL UTILITIES OPERATING FUND</b>		<b>4,515,077</b>	<b>5,127,126</b>	<b>5,521,697</b>	<b>5,536,227</b>	<b>6,094,000</b>	<b>557,773</b>

FUND 0610 - REPLACEMENT RESERVES							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0610-10-508-8114-00000-000-000-315202-	SALE OF VEHICLE	-	-	-	-	-	-
0610-10-508-8114-00000-000-000-315203-	SALE OF LAND/BUILDING	-	-	-	-	-	-
	<b>RECOVERED COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
0610-90-901-8207-00000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	-	-	205,000	185,000	168,000	(17,000)
0610-40-900-8208-00000-000-000-399999-	FUND BALANCE CAPITAL RESERVE	-	-	-	-	-	-
	REHAB/REPL RESERVE	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>205,000</b>	<b>185,000</b>	<b>168,000</b>	<b>(17,000)</b>
<b>TOTAL REPLACEMENT RESERVES</b>		<b>-</b>	<b>-</b>	<b>205,000</b>	<b>185,000</b>	<b>168,000</b>	<b>(17,000)</b>

FUND 0620 - UTILITIES CAPITAL							
		FY2014-15	FY2015-16	FY2016-17	FY2017-18	2018-19	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	ADOPTED	ADOPTED	INCREASE (DECREASE)
0620-10-505-8111-00000-000-000-315104-	INTEREST ON LOAN	25,116	27,042	-	-	-	-
0620-40-508-8209-00000-000-000-319214	DEVELOPER CAPITAL CONTRIBUTIONS	-	-	154,045	-	-	-
0620-40-900-8209-00000-000-000-341112	CUDDIHY WATER STLMENT	3,000	73,968	58,558	20,000	20,000	-
<b>USE OF MONEY &amp; PROPERTY</b>		<b>28,116</b>	<b>101,010</b>	<b>212,603</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
0620-10-508-8114-00000-000-000-316906-	WATER CONNECTION CHARGES	88,570	107,637	305,000	185,000	185,000	-
0620-10-508-8114-00000-000-000-316907-	SEWER CONNECTION CHARGES	108,564	182,994	202,980	150,000	200,000	50,000
<b>CHARGES FOR SERVICES</b>		<b>197,133</b>	<b>290,631</b>	<b>507,980</b>	<b>335,000</b>	<b>385,000</b>	<b>50,000</b>
0620-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	699,003	-	(699,003)
0620-90-901-8207-00000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	-	-	24,090	-	836,978	836,978
0620-90-901-8207-00000-000-000-399107-	WATER CAPACITY SURCHARGE - XFER FROM 0600	-	-	-	286,000	286,000	-
0620-90-901-8207-00000-000-000-399108-	SEWER CAPACITY SURCHARGE - XFER FROM 0600	-	-	-	340,000	340,000	-
0620-90-901-8207-00000-000-000-399101-	TRANS. FR. TOURISM FD	158,000	158,000	-	148,728	148,628	(100)
0600-90-901-8207-00000-000-000-399100-	TRANS FR GEN FD/OPERATING	-	-	-	-	-	-
<b>FUND BALANCE AND TRANSFERS</b>		<b>158,000</b>	<b>158,000</b>	<b>24,090</b>	<b>1,473,731</b>	<b>1,611,606</b>	<b>137,875</b>
<b>TOTAL CAPITAL FUND</b>		<b>383,249</b>	<b>549,641</b>	<b>744,673</b>	<b>1,828,731</b>	<b>2,016,606</b>	<b>187,875</b>

## Expenditures:

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	
	Activity	Expended	Expended	Expended	Adopted Budget	Adopted Budget	Increase (Decrease)
<b>Water &amp; Sewer Fund:</b>							
<b>Utilities Operating:</b>							
7000	Utility Maintenance	1,029,505	1,002,808	1,329,936	1,129,072	1,952,950	823,878
7001	Utilities Payroll	921,274	1,011,771	1,082,089	1,072,155	1,107,476	35,321
7002	Capital Outlay- Operating	-	-	-	-	-	-
0600 7004	Utilities Transfer to Capital	-	-	24,090	-	-	-
7005	Utility Maintenance Operations - SEWER HOPEWELL	1,170,348	1,425,055	973,257	2,032,000	1,532,000	(500,000)
7006	Utility Maintenance Operations - SEWER PETERSBURG/	554,348	714,306	573,997	570,000	700,474	130,474
7007	Utility Maintenance Operations - WATER CENTRAL SYST	616,936	570,547	1,034,556	692,000	756,000	64,000
7008	Utility Maintenance Operations - WATER BEECHWOOD M	66,187	24,501	17,409	17,800	17,800	-
7009	Utility Maintenance Operations - WATER RIVER'S EDGE S	8,908	2,503	5,222	3,600	4,300	700
7010	Utility Maintenance Operations - WATER CEDARWOOD S	6,556	3,602	10,052	3,500	5,000	1,500
7011	Utility Maintenance Operations - WATER PRINCE GEORG	965	740	6,446	900	900	-
7012	Utility Maintenance Operations - WATER FOOD LION/IND	14,111	10,146	11,423	11,600	11,800	200
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	6,442	2,767	3,194	3,600	5,300	1,700
	<b>Total W&amp;S Operating</b>	<b>4,395,582</b>	<b>4,768,746</b>	<b>5,071,672</b>	<b>5,536,227</b>	<b>6,094,000</b>	<b>557,773</b>
<b>Utilities Replacement Reserve</b>							
7002	Capital Outlay- Operating	45,790	60,989	61,260	185,000	168,000	(17,000)
	<b>Total W&amp;S Replacement Reserve</b>	<b>45,790</b>	<b>60,989</b>	<b>61,260</b>	<b>185,000</b>	<b>168,000</b>	<b>(17,000)</b>
<b>Utilities Capital:</b>							
7003	Non- Operating Expense	117,405	66,708	19,975	5,000	5,000	-
7004	Water & Sewer Debt Fund	36,791	163,228	177,709	523,731	539,412	15,681
7014	Utility Capital Projects - 2015 Bonds	300,874	1,350	1,500	-	-	-
7016	Utility Capital Projects	-	-	27,676	1,300,000	1,472,194	172,194
7015	Utility Sewer Capital Expansion	-	-	-	-	-	-
	Transfer to Utility Capital Projects	-	-	-	-	-	-
	<b>Total W&amp;S Capital</b>	<b>455,070</b>	<b>231,286</b>	<b>226,860</b>	<b>1,828,731</b>	<b>2,016,606</b>	<b>187,875</b>
	<b>TOTAL UTILITIES EXPENDITURES</b>	<b>4,896,441</b>	<b>5,061,020</b>	<b>5,359,791</b>	<b>7,549,958</b>	<b>8,278,606</b>	<b>728,648</b>

## Expenditures (Continued):

Utility Maintenance Operations - UNSPECIFIED								
Location Code		7000						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7000-	43101	UTIL MAINT PROF SERVICES	2,782	1,962	29,376	7,000	7,000	-
0600-04-104-7000-	43120	UTIL MAINT ACNT & AUDIT SRVC	15,000	15,000	15,000	15,000	15,000	-
0600-04-104-7000-	43311	UTIL MAINT CONTRACT FEES/ADMIN	82,110	56,040	68,948	65,000	70,000	5,000
0600-04-104-7000-	43320	MAINTENANCE SVS CONTRACTS	(40)	-	-	-	-	-
0600-04-104-7000-	43326	UTIL MAINT SANITATION SVC DUMP	1,363	680	480	480	480	-
0600-04-104-7000-	43600	ADVERTISING	1,425	1,875	398	2,000	2,500	500
0600-04-104-7000-	43611	UTIL MAINT FIRST AID/SAFETY	2,742	1,952	4,895	2,500	2,500	-
0600-04-104-7000-	44200	AUTOMOTIVE/MOTOR POOL	4,295	4,824	6,847	5,000	5,000	-
0600-04-104-7000-	45114	UTIL MAINT ELECTRICAL	4,014	3,481	3,357	3,500	3,500	-
0600-04-104-7000-	45210	UTIL MAINT POSTAL SERVICE	21,838	18,465	16,119	22,000	22,000	-
0600-04-104-7000-	45230	UTIL MAINT TELEPHONE	11,652	13,450	13,713	15,000	15,000	-
0600-04-104-7000-	45305	UTIL MAINT MTR VEH INSURANCE	4,096	4,571	5,972	6,000	6,300	300
0600-04-104-7000-	45420	UTIL MAINT LEASE/RENT OF BUILD	51,992	51,992	51,992	51,992	51,992	-
0600-04-104-7000-	45540	UTIL MAINT CONVENTION & ED	5,430	7,345	3,071	8,100	7,500	(600)
0600-04-104-7000-	45810	UTIL MAINT DUES AND MEMBERSHIP	884	1,088	883	1,200	1,200	-
0600-04-104-7000-	45890	UTIL MAINT DEPRECIATION EXPENS	668,162	684,561	788,044	-	-	-
0600-04-104-7000-	46001	UTIL MAINT OFFICE SUPPLIES	18,550	4,972	5,956	4,500	4,700	200
0600-04-104-7000-	46002	UTIL MAINT FOOD SUPPLIES	1,270	1,854	1,079	800	800	-
0600-04-104-7000-	46007	UTIL MAINT REPAIR & MAINT SUPP	-	-	-	-	-	-
0600-04-104-7000-	46008	UTIL MAINT VEHICLE/EQUIP FUEL	31,891	19,664	18,258	25,000	20,000	(5,000)
0600-04-104-7000-	46009	UTIL MAINT VEHICLE EQUIP. SUP	251	-	155	-	-	-
0600-04-104-7000-	46011	UTIL MAINT UNIFORM/APPAREL	6,264	7,351	7,227	7,000	7,500	500
0600-04-104-7000-	46012	UTIL MAINT BOOKS & SUBS	171	-	98	-	-	-
0600-04-104-7000-	46014	UTIL MAINT OTHER OPERATING SUPP	981	-	-	-	-	-
0600-04-104-7000-	46052	UTIL MAINT CHEMICALS	9,588	11,135	7,281	6,000	6,500	500
0600-04-104-7000-	46053	UTIL MAINT OPERATING SUPPLIES	39,150	42,659	43,671	40,000	40,000	-
0600-04-104-7000-	46054	UTIL MAINT EQUIP PRT & SUPP	27,602	32,917	15,646	15,000	16,500	1,500
0600-04-104-7000-	46055	UTIL MAINT BUILDING SUPPLIES	651	1,662	384	2,000	2,000	-
0600-04-104-7000-	46056	UTIL MT PERMITS LICENSES RNWLS	15,872	11,628	10,669	10,000	10,000	-
0600-04-104-7000-	480620	UTIL MAINT BILLING SUPPLIES AN	(482)	1,679	5,417	3,000	4,000	1,000
0600-04-104-7000-	49178	TRANS TO UTIL CAP RESERVES	-	-	-	-	836,978	836,978
0600-04-104-7000-	49181	TRANS TO UTIL REPL RESERVES (0610-7002)	-	-	205,000	185,000	168,000	(17,000)
0600-04-104-7000-	49184	WATER CAP SURCH TR TO CAPITAL	-	-	-	286,000	286,000	-
0600-04-104-7000-	49185	SEWER CAP SURCH TR TO CAPITAL	-	-	-	340,000	340,000	-
			1,029,505	1,002,808	1,329,936	1,129,072	1,952,950	823,878



## Expenditures (Continued):

<b>Utilities- Payroll</b>								
Location Code	7001							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7001-	41100	UTIL PAYROLL SAL & WAGE	613,061	689,015	677,475	718,001	720,420	2,420
0600-04-104-7001-	41200	UTIL PAYROLL OVERTIME	17,885	9,730	16,122	15,000	15,000	-
0600-04-104-7001-	41300	UTIL PAYROLL PART-TIME SALARIE	43,793	21,113	19,036	10,000	10,000	-
0600-04-104-7001-	41400	UTIL PAYROLL CAREER DEVELOPMENT	-	-	-	10,000	15,000	5,000
0600-04-104-7001-	42100	UTIL PAYROLL FICA	48,676	52,653	52,882	57,605	58,172	568
0600-04-104-7001-	42210	UTIL PAYROLL RETIREMENT-VRS	93,782	92,860	184,744	105,415	107,004	1,589
0600-04-104-7001-	42300	UTIL PAYROLL HOSPITAL/MEDICAL	88,499	120,614	104,996	128,544	149,884	21,340
0600-04-104-7001-	42400	UTIL PAYROLL GROUP LIFE INSUR	7,095	8,049	8,849	9,537	9,634	97
0600-04-104-7001-	42500	UTIL PAYROLL DISABILITY INSUR	84	350	485	554	546	(9)
0600-04-104-7001-	42700	UTIL PAYROLL WORKER'S COMP	8,400	17,387	17,500	17,500	18,262	762
0600-04-104-7001-	49199	UTIL PAYROLL CONTINGENCY	-	-	-	-	3,554	3,554
			921,274	1,011,771	1,082,089	1,072,155	1,107,476	35,321

<b>Utility Maintenance Operations - TRANSFER TO UTILITIES CAPITAL</b>								
Location Code	7004							
FUND	0600							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 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	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7005-	45114	SWR HOPE ELECTRICAL	18,182	17,739	17,496	19,000	19,000	-
0600-04-104-7005-	43311	WTR CNTRL CONTRACT FEES/ADMIN		7,445	9,017	10,000	10,000	-
0600-04-104-7005-	46053	SWR HOPE OPERATING SUPPLIES	2,731	2,836	6,779	3,000	3,000	-
0600-04-104-7005-	460634	SWR HOPE CHG PD TO	1,149,436	1,397,036	939,965	2,000,000	1,500,000	(500,000)
			1,170,348	1,425,055	973,257	2,032,000	1,532,000	(500,000)

<b>Utility Maintenance Operations - SEWER PETERSBURG/SCWWA</b>								
Location Code	7006							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7006-	43311	SEWR PETE CONTRACT FEES/ADMIN	10,032	17,868	12,516	20,000	10,474	(9,526)
0600-04-104-7006-	45114	SEWR PETE ELECTRICAL	32,490	29,189	27,577	30,000	30,000	-
0600-04-104-7006-	46053	SEWR PETE OPERATING SUPPLIES	19,119	9,250	11,717	10,000	10,000	-
0600-04-104-7006-	46055	SEWR PETE BUILDING SUPPLIES	50	-	-	-	-	-
0600-04-104-7006-	460634	SEWAGE PUMPING PETERSBURG	492,657	657,999	522,188	510,000	650,000	140,000
			554,348	714,306	573,997	570,000	700,474	130,474

## Expenditures (Continued):

Utility Maintenance Operations - WATER CENTRAL SYSTEM								
Location Code	7007							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7007-	410632	WATER PUMPING STATION SUPPL	592,602	543,686	975,640	670,000	725,000	55,000
0600-04-104-7007-	43311	WTR CNTRL CONTRACT FEES/ADM	3,546	2,906	22,290	-	5,000	5,000
0600-04-104-7007-	45114	CNTRL ELECTRICAL	16,526	20,896	22,141	21,000	21,000	-
0600-04-104-7007-	46007	OPERATING SUPPLIES	-	-	-	-	-	-
0600-04-104-7007-	46053	WTR CNTRL OPERATING SUPPLIES	4,262	3,059	10,225	1,000	5,000	4,000
0600-04-104-7007-	460634	SEWAGE PUMPING CHARGE	-	-	4,261	-	-	-
			616,936	570,547	1,034,556	692,000	756,000	64,000

Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM								
Location Code	7008							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7008-	43311	WTR BCH JRDN CONTRT FEES/ADMIN	20,865	4,167	183	800	800	-
0600-04-104-7008-	45114	WTR BCH JRDN ELECTRICAL	12,382	12,715	13,243	13,000	13,000	-
0600-04-104-7008-	46052	WTR BCH JRDN CHEMICALS	1,322	-	-	-	-	-
0600-04-104-7008-	46053	WTR BCH JRDN OPERATING SUPP	27,996	7,547	3,043	3,000	3,000	-
0600-04-104-7008-	46055	WTR BCH JRDN BUILDING SUPPLIES	3,622	72	940	1,000	1,000	-
			66,187	24,501	17,409	17,800	17,800	-

Utility Maintenance Operations - WATER RIVER'S EDGE SYSTEM								
Location Code	7009							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7009-	43311	WTR RVR EDG CONTRT FEES/ADM	4,992	-	2,700	-	1,000	1,000
0600-04-104-7009-	45114	WTR RVR EDG ELECTRICAL	2,924	2,503	2,446	3,000	2,500	(500)
0600-04-104-7009-	46053	WTR RVR EDG OPERATING SUPPL	754	-	76	300	500	200
0600-04-104-7009-	46055	WTR RVR EDG BUILDING SUPPLIES	238	-	-	300	300	-
			8,908	2,503	5,222	3,600	4,300	700

Utility Maintenance Operations - WATER CEDARWOOD SYSTEM								
Location Code	7010							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7010-	43311	WTR CEDR CONTRACT FEES/ADM	3,466	-	7,470	-	1,500	1,500
0600-04-104-7010-	45114	WTR CEDR ELECTRICAL	2,693	2,253	2,131	3,000	2,500	(500)
0600-04-104-7010-	46053	WTR CEDR OPERATING SUPPLIES	397	1,256	350	300	300	-
0600-04-104-7010-	46054	WTR CEDR PARTS & SUPPLIES	-	-	101	200	200	-
0600-04-104-7010-	46055	WTR CEDR BUILDING SUPPLIES	-	93	-	-	500	500
			6,556	3,602	10,052	3,500	5,000	1,500

## Expenditures (Continued):

Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM								
Location Code	7011							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7011-	43311	CONTRACT FEES / ADMIN	-	-	5,724	-	-	-
0600-04-104-7011-	45114	WTR PG WDS ELECTRICAL	608	657	631	700	700	-
0600-04-104-7011-	46053	WTR PG WOODS OPER SUPPLIES	356	83	90	200	200	-
			965	740	6,446	900	900	-

Utility Maintenance Operations - WATER FOOD LION/IND SYSTEM								
Location Code	7012							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7012-	43311	WTR FD LION CONTRT FEES/ADMIN	3,200	-	-	-	-	-
0600-04-104-7012-	45114	WTR FD LION ELECTRICAL	8,227	10,146	10,031	11,000	11,000	-
0600-04-104-7012-	46053	WTR FD LION OPERATING SUPPLIES	1,110	-	1,392	300	300	-
0600-04-104-7012-	46055	WTR FD LION BUILDING SUPPLIES	1,574	-	-	300	500	200
			14,111	10,146	11,423	11,600	11,800	200

Utility Maintenance Operations - WATER RT 301 SYSTEM								
Location Code	7013							
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0600-04-104-7013-	45114	WTR 301 ELECTRICAL	5,005	2,557	3,075	3,000	2,000	(1,000)
0600-04-104-7013-	46052	WTR 301 CHEMICALS	232	-	-	300	3,000	2,700
0600-04-104-7013-	46053	WTR 301 OPERATING SUPPLIES	1,205	210	119	300	300	-
			6,442	2,767	3,194	3,600	5,300	1,700

## Expenditures (Continued):

<b>Capital Outlay- Fund 0610</b>								
Location Code		7002						
NEW FUND		0610						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0610-04-104-7002-	410303	CAP WTR SWR STCTR IMPROV	-	-	(286)	95,000	95,000	-
0610-04-104-7002-	410311	CAP WTR PUMP SUPPLY	-	11,445	-	-	5,000	5,000
0610-04-104-7002-	410316	CAP WTR METERS	10,831	20,069	26,956	30,000	30,000	-
0610-04-104-7002-	410318	CAP SWR SERVICES	20,334	15,253	18,023	20,000	30,000	10,000
0610-04-104-7002-	410323	CAP OTHER EQUIP	9,668	12,448	4,130	5,000	5,000	-
0610-04-104-7002-	43101	UTILITIES PROFESSIONAL SERVICES	2,657	-	-	-	-	-
0610-04-104-7002-	46024	UTIL CAPTL DATA PROC SUPPLIES	2,300	1,774	12,438	3,000	3,000	-
0610-04-104-7002-	48105	MOTOR VEHICLES - REPLACEMENT	-	-	-	32,000	-	(32,000)
			45,790	60,989	61,260	185,000	168,000	(17,000)

<b>Non- Operating Expense Fund 0620</b>								
Location Code		7003						
NEW FUND		0620						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0620-04-104-7003-	43101	PROFESSIONAL SERVICES	117,405	66,708	19,975	5,000	5,000	-
			117,405	66,708	19,975	5,000	5,000	-

<b>Water &amp; Sewer Debt Fund - Fund 0620</b>								
Location Code		7004						
NEW FUND		0620						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0620-04-104-7004-	49138	2006 EXIT 45 INTEREST	36,791	21,549	-	-	-	-
0620-09-401-4000-	49149	BOND ISSUANCE COSTS	-	15,320	-	-	-	-
0620-04-104-7004-	49232	2015A PRINCIPAL	-	-	-	139,000	141,000	2,000
0620-04-104-7004-	49252	2015A INTEREST	-	4,530	17,666	9,728	7,628	(2,100)
0620-04-104-7004-	49233	2015B PRINCIPAL	-	-	-	91,000	93,000	2,000
0620-04-104-7004-	49253	2015B INTEREST	-	13,630	37,556	35,369	33,134	(2,235)
0620-04-104-7004-	49254	2016 ARWA CIP DEBT SERVICE	-	108,200	122,487	248,635	264,650	16,015
			36,791	163,228	177,709	523,731	539,412	15,681

<b>Capital Projects - 2015 Bonds - Fund 0620</b>								
Location Code		7014						
NEW FUND		0620						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0620-04-104-7014-	48201	UTIL MACH & EQUIP ADD	84,000	1,350	1,500	-	-	-
0620-04-104-7014-	48401	SEWER REHAB/REPLACE PTRSBRG	216,874	-	-	-	-	-
			300,874	1,350	1,500	-	-	-

<b>Capital Projects - NEW PROJECTS Fund 0620</b>								
Location Code		7016						
NEW FUND		0620						
Org.	Acct.	Account Description	FY14-15 Expended	FY15-16 Expended	FY16-17 Expended	FY17-18 Adopted Budget	FY18-19 Adopted	Increase / (Decrease)
0620-04-104-7016-	48407	SPS REHAB/REPL	-	-	-	700,000	700,000	-
0620-04-104-7016-	48406	WATER FACILITY IMPROVEMENTS	-	-	27,676	400,000	400,000	-
0620-04-104-7016-	48403	WATER METER REPLACEMENT	-	-	-	200,000	200,000	-
0620-04-104-7016-	49999	CONTINGENCY	-	-	-	-	172,194	172,194
			-	-	27,676	1,300,000	1,472,194	172,194

## Utilities Positions

Department	Title	Status	FUNDED POSITIONS		
			FY 2017-18	FY 2018-19	Change
Utilities	Director of Engineering & Utiliti	FT	1	1	0
Utilities	Utility Operations Manager	FT	1	1	0
Utilities	Utility Office Manager	FT	1	1	0
Utilities	Utility Supervisor	FT	1	1	0
Utilities	Senior Utility Worker	FT	2	2	0
Utilities	Maintenance Worker III	FT	2	2	0
Utilities	Maintenance Worker I	FT	3	3	0
Utilities	Customer Service Agent II	FT	2	2	0
Utilities	Customer Service Agent I	FT	1	1	0
			<b>14</b>	<b>14</b>	<b>0</b>

## Utilities Outstanding Long-Term Debt Obligations:

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2017
2015A Refunding of 2006C Exit 45*	2015	8/1/2021	\$ 856,000	\$ 718,000
2015B Sewer Rehab Project	2015	8/1/2030	\$ 1,590,000	\$ 1,501,000

\* Refinanced during FY2015

# POSITION CONTROL CHART - INTRODUCTION

Prince George County maintains a Position Control Chart that outlines the authorized positions working each department / agency. For FY2018-19, there are six (6) authorized positions that are not funded as part of the County's Adopted FY2018-19 budget. A summary of those positions authorized, but not funded is shown below.

<b>FY2018-19 Positions Authorized but Not Funded/Budgeted:</b>	<b>#</b>
<b>ASSESSOR [0401]</b>	
Senior Real Estate Appraiser	1
<b>COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]</b>	
Planner I - Subdivision	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 FY2018-19</b>	<b>6</b>

Two Position Control Charts are provided on the pages that follow. One chart depicts the **authorized** positions adopted; the other shows the **funded** positions adopted. Funded positions in each department / program are also depicted in the department/fund budget area of this document.

The County is currently having a Compensation and Classification study completed. Implementation of any recommendations that are part of that study are not included in the FY2019 adopted budget. The board will receive study recommendations on June 12, 2018. Title changes could occur as part of study implementation.

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>ANIMAL CONTROL [0611]</b>						
Animal Control Officer	3	3	3	3	3	0
Animal Control Supervisor	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Office Associate II	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0.5	0.5	0.5	0.5	0.5	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>ASSESSOR [0401]</b>						
Real Estate Appraiser I	0	0	0	0	0	0
Real Estate Appraiser II	2	2	2	2	2	0
Real Estate Assessor	1	1	1	1	1	0
Real Estate Operations Coordinator	0	0	0	1	1	0
Real Estate Clerk	0	0	0	0	0	0
Real Estate Technician	2	2	2	1	1	0
Senior Real Estate Appraiser	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 CLERK [0202]</b>						
Office Associate I	1	1	1	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	2	2	2	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>						
Bus Lic Insp/Personnel Prop Auditor	0	0	0	0	0	0
Tax Compliance Auditor	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	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>COMMONWEALTH'S ATTORNEY [0204]</b>						
Administrative Associate	1	1	1	1	1	0
Office Manager	1	1	1	1	1	0
Office Associate I	1	1	1	1	1	0
Asst. Commonwealth's Attorney FT	2	2	2	2	2	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>6.5</b>	<b>6.5</b>	<b>0</b>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>COMMUNITY CORRECTIONS [2179 / 2178]</b>						
Dir. of Community Corrections	1	1	1	1	1	0
Program Manager	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Senior Probation Officer	0	0	0	0	0	0
Office Associate I	0	0	0	0	0	0
Office Associate 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 Associate II	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Pretrial Officer	1	2	3	3	3	0
Pretrial Officer (PT)	0.5	0.5	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
Senior Pretrial Officer	0	0	0	0	0	0
<b>Total Employees</b>	<b>3.5</b>	<b>4.5</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0</b>
<b>COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]</b>						
Office Manager	1	1	1	0	0	0
Community Development & Code Comp Office Manager	0	0	0	1	1	0
Deputy Director, Building Insp	1	1	1	1	1	0
Director of Community Dev./Building Official	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
Environmental Program Coordinator	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Office Associate II (FT)	0	0	0	0	1	1
Office Associate II (PT)	0.5	0.5	0.5	0.5	0	-0.5
Planner - Subdivision	1	1	1	1	1	0
Planner - Environmental & Storm Water	1	1	1	1	1	0
Planning Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>14</b>	<b>0.5</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	1	1	1	1	0
Project Management Specialist	1	1	1	1	1	0
Project Assistant	0	0	0	0	0	0
Administrative Associate	0	0	0	0	0	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

CHANGED FOR FY2019

Authorized but not funded



# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>COUNTY ATTORNEY [0102]</b>						
Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>2</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
Heavy Equipment Mechanic	0	0	0	0	0	0
Master Mechanic	1	1	1	1	1	0
Fleet Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT [2151]</b>						
Office Associate I	1	1	1	1	1	0
Specialist, Economic Development	0	1	1	1	1	0
Director, Economic Development	1	1	1	1	1	0
<b>Total Employees</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>EMERGENCY COMMUNICATIONS CENTER [0603]</b>						
Communications Officer	12	12	12	14	14	0
Communications Supervisor	2	2	2	2	2	0
Public Safety Answering Point Manager	0	0	0	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>FINANCE [0402]</b>						
Accounting Clerk	1	1	1	1	1	0
Accounting Manager	0	0	0	0	0	0
Payroll Specialist	1	1	1	1	1	0
Deputy Director of Finance	0	0	0	0	0	0
Budget Analyst	0	0	0	0	0	0
Payroll Supervisor	1	1	1	1	1	0
Accountant	0	0	0	0	0	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Sr. Accounting Clerk	0	0	0	0	0	0
Director of Finance	1	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>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>FIRE &amp; EMS [0610 &amp; 0613 (SAFER GRANT)]</b>						
Office Manager	0	0	0	0	0	0
Division Chief	0	0	0	0	0	0
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS	0	0	0	0	0	0
Revenue Recovery Program Manager	0	0	0	0	0	0
Fire & EMS Business Manager	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Lieutenant	6	6	6	6	6	0
EMT/Intermediate/Firefighter	3	4	4	3	3	0
EMT/Paramedic/Firefighter	4	3	3	4	4	0
EMT/Paramedic/Firefighter Sup.	0	0	0	0	0	0
Office Associate II	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Volunteer Coordinator	0	0	0	0	0	0
<b>Total Employees</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>
<b>FIRE &amp; EMS [SAFER GRANT (0615 &amp; 0616)]</b>						
EMT/Paramedic/Firefighter [0616]	0	0	0	2	2	0
Lieutenant [0616]	0	0	0	3	3	0
Recruitment & Retention Coordinator [0615]	0	0	0	1	1	0
<b>Total Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>GENERAL PROPERTIES [0504]</b>						
Office Associate II	0	0	0	0	0	0
Administrative Associate	1	1	1	1	1	0
Building Maintenance Mechanic	3	3	3	3	3	0
Building Maint/ Conv Station Sup.	0	0	0	0	0	0
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	1	1	1	1	1	0
Courier/ Stock Clerk	1	1	1	1	1	0
Deputy General Services Director	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>						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	0	0	1	1	1	0
Human Res Technician	0	0	0	0	0	0
Human Resources Information Specialist	1	1	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>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>INFORMATION TECHNOLOGY [0403]</b>						
Information Systems Support Tech	0	0	0	0	0	0
Director of Information Technology	1	1	1	1	1	0
Network Administrator	0	0	0	0	0	0
Applications Specialist	1	1	1	1	1	0
GIS Technician	1	1	1	1	1	0
GIS Coordinator	1	1	1	1	1	0
Information Systems Business Process	1	1	1	1	1	0
Information Systems System Engineer	1	1	1	1	1	0
Info Systems/Public Safety Specialist	0	0	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>POLICE [0601]</b>						
Administrative Associate	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	5	6	6	6	6	0
Police Captain	3	2	2	2	2	0
Police Officer	31	41	41	41	41	0
Police Officer (Detective)	9	0	0	0	0	0
Office Associate I	1	1	1	1	1	0
Office Associate II	1	1	1	1	1	0
Administrative Logistics Specialist (PTR)	0	0	0	0.5	0.5	0
Public Safety Information System Specialist	1	1	1	0	0	0
Police Lieutenant	5	6	6	6	6	0
<b>Total Employees</b>	<b>58</b>	<b>60</b>	<b>60</b>	<b>59.5</b>	<b>59.5</b>	<b>0</b>
<b>RECREATION [0505]</b>						
Sr. Grounds Maintenance Wkr	1	2	2	2	2	0
Assistant Athletic Coordinator	1	1	1	1	1	0
Athletic Coordinator	1	1	1	1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Grounds Maintenance Worker	1	0	0	0	0	0
Special Activities Coordinator	1	1	1	1	1	0
Office Associate 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
Office Associate I	0	0	0	0	0	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>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>SHERIFF [0203]</b>						
Chief Deputy	1	1	1	1	1	0
Deputy Sheriff - FT	5	5	5	5	5	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Administrative Associate	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>10.5</b>	<b>10.5</b>	<b>0</b>
<b>SOCIAL SERVICES [0701]</b>						
Administrative Manager	1	1	1	1	1	0
Dir. of Social Services	1	1	1	1	1	0
Office Associate III (Screener)	0	0	0	0	0	0
Eligibility Worker	6	6	6	6	6	0
Eligibility Supervisor	1	1	1	1	1	0
Employment Services Worker	0	0	0	0	0	0
Social Services Office Associate I	0	0	0	0	0	0
Social Services Office Associate II	4	4	4	4	4	0
Administrative Associate	1	1	1	1	1	0
Case Manager [Social Worker] - FT	7	7	8	8	8	0
Case Manager [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Senior Case Manager [Social Worker]	2	1	1	1	1	0
Case Manager Supervisor [Social Worker]	1	1	1	1	1	0
<b>Total Employees</b>	<b>24.5</b>	<b>23.5</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</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>						
Victim Witness Program Coord.	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>						
Probation Officer	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>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - AUTHORIZED

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>UTILITIES [7001]</b>						
Building Maintenance Mechanic	0	0	0	0	0	0
Utility Billing Clerk	0	0	0	0	0	0
Customer Service Agent II	2	2	2	2	2	0
Customer Service Agent I	1	1	1	1	1	0
Utility Billing Manager	0	0	0	0	0	0
Utility Office Manager	1	1	1	1	1	0
Utility Maintenance Worker	0	0	0	0	0	0
Maintenance Worker I	3	3	3	3	3	0
Maintenance Worker II	0	0	0	0	0	0
Maintenance Worker III	2	2	2	2	2	0
Utility Maintenance Mechanic	0	0	0	0	0	0
Utility Supervisor	1	1	1	1	1	0
Senior Utility Maintenance Worker	0	0	0	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0
Engineering Technician	0	0	0	0	0	0
Operations Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>
<b>Total</b>	<b>251.0</b>	<b>254.5</b>	<b>256.0</b>	<b>264.5</b>	<b>265.0</b>	<b>0.5</b>
<b>FULL-TIME</b>	<b>247.0</b>	<b>250.0</b>	<b>252.0</b>	<b>260.0</b>	<b>261.0</b>	<b>1.0</b>
<b>PART-TIME</b>	<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>(0.50)</b>

CHANGED FOR FY2019

Authorized but not funded

# POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>ANIMAL CONTROL [0611]</b>						
Animal Control Officer	3	3	3	3	3	0
Animal Control Supervisor	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Office Associate II	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0.5	0.5	0.5	0.5	0.5	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>ASSESSOR [0401]</b>						
Real Estate Appraiser I	0	0	0	0	0	0
Real Estate Appraiser II	2	2	2	2	2	0
Real Estate Assessor	1	1	1	1	1	0
Real Estate Operations Coordinator	0	0	0	1	1	0
Real Estate Clerk	0	0	0	0	0	0
Real Estate Technician	2	2	2	1	1	0
Senior Real Estate Appraiser	0	0	0	0	0	0
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>CIRCUIT COURT CLERK [0202]</b>						
Office Associate I	1	1	1	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	2	2	2	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>						
Bus Lic Insp/Personnel Prop Auditor	0	0	0	0	0	0
Tax Compliance Auditor	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	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>COMMONWEALTH'S ATTORNEY [0204]</b>						
Administrative Associate	1	1	1	1	1	0
Office Manager	1	1	1	1	1	0
Office Associate I	1	1	1	1	1	0
Asst. Commonwealth's Attorney FT	2	2	2	2	2	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>6.5</b>	<b>6.5</b>	<b>0</b>

CHANGED FOR FY2019

Authorized but not funded

## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>COMMUNITY CORRECTIONS [2179 / 2178]</b>						
Dir. of Community Corrections	1	1	1	1	1	0
Program Manager	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Senior Probation Officer	0	0	0	0	0	0
Office Associate I	0	0	0	0	0	0
Office Associate 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 Associate II	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Pretrial Officer	1	2	3	3	3	0
Pretrial Officer (PT)	0.5	0.5	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
Senior Pretrial Officer	0	0	0	0	0	0
<b>Total Employees</b>	<b>3.5</b>	<b>4.5</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	0	0	0
Community Development & Code Comp Office Manager	0	0	0	1	1	0
Deputy Director, Building Insp	1	1	1	1	1	0
Director of Community Dev./Building Official	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
Environmental Program Coordinator	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Office Associate II (FT)	0	0	0	0	1	1
Office Associate II (PT)	0.5	0.5	0.5	0.5	0	-0.5
Planner - Subdivision	0	0	0	0	0	0
Planner - Environmental & Storm Water	0	0	1	1	1	0
Planning Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>11.5</b>	<b>11.5</b>	<b>12.5</b>	<b>12.5</b>	<b>13</b>	<b>0.5</b>
<b>COUNTY ADMINISTRATION [0101]</b>						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	0	0	0	1	1	0
Executive Assistant/ Deputy Clerk	1	1	1	1	1	0
Project Management Specialist	1	1	0	0	0	0
Project Assistant	0	0	0	0	0	0
Administrative Associate	0	0	0	0	0	0
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>

CHANGED FOR FY2019

Authorized but not funded

## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>COUNTY ATTORNEY [0102]</b>						
Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0	0.5	0.5	0.5	0.5	0
<b>Total Employees</b>	<b>2</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
Heavy Equipment Mechanic	0	0	0	0	0	0
Master Mechanic	1	1	1	1	1	0
Fleet Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT [2151]</b>						
Office Associate I	1	1	1	1	1	0
Specialist, Economic Development	0	1	1	1	1	0
Director, Economic Development	1	1	1	0	0	0
<b>Total Employees</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>EMERGENCY COMMUNICATIONS CENTER [0603]</b>						
Communications Officer	12	12	12	14	14	0
Communications Supervisor	2	2	2	2	2	0
Public Safety Answering Point Manager	0	0	0	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>FINANCE [0402]</b>						
Accounting Clerk	1	1	1	1	1	0
Accounting Manager	0	0	0	0	0	0
Payroll Specialist	1	1	1	1	1	0
Deputy Director of Finance	0	0	0	0	0	0
Budget Analyst	0	0	0	0	0	0
Payroll Supervisor	1	1	1	1	1	0
Accountant	0	0	0	0	0	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Sr. Accounting Clerk	0	0	0	0	0	0
Director of Finance	1	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>

CHANGED FOR FY2019

Authorized but not funded



## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>FIRE &amp; EMS [0610]</b>						
Office Manager	0	0	0	0	0	0
Division Chief	0	0	0	0	0	0
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS	0	0	0	0	0	0
Revenue Recovery Program Manager	0	0	0	0	0	0
Fire & EMS Business Manager	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Lieutenant	6	6	6	6	6	0
EMT/Intermediate/Firefighter	3	4	4	3	3	0
EMT/Paramedic/Firefighter	4	3	3	4	4	0
EMT/Paramedic/Firefighter Sup.	0	0	0	0	0	0
Office Associate II	1	1	1	1	1	0
Office Associate I	0	0	0	0	0	0
Volunteer Coordinator	0	0	0	0	0	0
<b>Total Employees</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>
<b>FIRE &amp; EMS [SAFER GRANT (0615 &amp; 0616)]</b>						
EMT/Paramedic/Firefighter [0616]	0	0	0	2	2	0
Lieutenant [0616]	0	0	0	3	3	0
Recruitment & Retention Coordinator [0615]	0	0	0	1	1	0
<b>Total Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>GENERAL PROPERTIES [0504]</b>						
Office Associate II	0	0	0	0	0	0
Administrative Associate	1	1	1	1	1	0
Building Maintenance Mechanic	3	3	3	3	3	0
Building Maint/ Conv Station Sup.	0	0	0	0	0	0
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	1	1	1	1	1	0
Courier/ Stock Clerk	0	0	0	0	0	0
Deputy General Services Director	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	0	0	1	1	1	0
Human Res Technician	0	0	0	0	0	0
Human Resources Information Specialist	1	1	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>

CHANGED FOR FY2019

Authorized but not funded

## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended	Amended	Adopted	Amended	Adopted	Change
	FY15-16	FY16-17	FY17-18	FY17-18	FY18-19	FY18-19
<b>INFORMATION TECHNOLOGY [0403]</b>						
Information Systems Support Tech	0	0	0	0	0	0
Director of Information Technology	1	1	1	1	1	0
Network Administrator	0	0	0	0	0	0
Applications Specialist	1	1	1	1	1	0
GIS Technician	1	1	1	1	1	0
GIS Coordinator	1	1	1	1	1	0
Information Systems Business Process	1	1	1	1	1	0
Information Systems System Engineer	1	1	1	1	1	0
Info Systems/Public Safety Specialist	0	0	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>POLICE [0601]</b>						
Administrative Associate	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	5	6	6	6	6	0
Police Captain	3	2	2	2	2	0
Police Officer	31	41	41	41	41	0
Police Officer (Detective)	9	0	0	0	0	0
Office Associate I	1	1	1	1	1	0
Office Associate II	1	1	1	1	1	0
Administrative Logistics Specialist (PTR)	0	0	0	0.5	0.5	0
Public Safety Information System Specialist	1	1	1	0	0	0
Police Lieutenant	5	6	6	6	6	0
<b>Total Employees</b>	<b>58</b>	<b>60</b>	<b>60</b>	<b>59.5</b>	<b>59.5</b>	<b>0</b>
<b>RECREATION [0505]</b>						
Sr. Grounds Maintenance Wkr	1	2	2	2	2	0
Assistant Athletic Coordinator	1	1	1	1	1	0
Athletic Coordinator	1	1	1	1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Grounds Maintenance Worker	1	0	0	0	0	0
Special Activities Coordinator	1	1	1	1	1	0
Office Associate 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
Office Associate I	0	0	0	0	0	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>

CHANGED FOR FY2019

Authorized but not funded

## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>SHERIFF [0203]</b>						
Chief Deputy	1	1	1	1	1	0
Deputy Sheriff - FT	5	5	5	5	5	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Administrative Associate	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>10.5</b>	<b>10.5</b>	<b>0</b>
<b>SOCIAL SERVICES [0701]</b>						
Administrative Manager	1	1	1	1	1	0
Dir. of Social Services	1	1	1	1	1	0
Office Associate III (Screener)	0	0	0	0	0	0
Eligibility Worker	6	6	6	6	6	0
Eligibility Supervisor	1	1	1	1	1	0
Employment Services Worker	0	0	0	0	0	0
Social Services Office Associate I	0	0	0	0	0	0
Social Services Office Associate II	4	4	4	4	4	0
Administrative Associate	1	1	1	1	1	0
Case Manager [Social Worker] - FT	7	7	8	8	8	0
Case Manager [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Senior Case Manager [Social Worker]	2	1	1	1	1	0
Case Manager Supervisor [Social Worker]	1	1	1	1	1	0
<b>Total Employees</b>	<b>24.5</b>	<b>23.5</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</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>						
Victim Witness Program Coord.	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>						
Probation Officer	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>

CHANGED FOR FY2019

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## POSITION CONTROL CHART - FUNDED

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY15-16	Amended FY16-17	Adopted FY17-18	Amended FY17-18	Adopted FY18-19	Change FY18-19
<b>UTILITIES [7001]</b>						
Building Maintenance Mechanic	0	0	0	0	0	0
Utility Billing Clerk	0	0	0	0	0	0
Customer Service Agent II	2	2	2	2	2	0
Customer Service Agent I	1	1	1	1	1	0
Utility Billing Manager	0	0	0	0	0	0
Utility Office Manager	1	1	1	1	1	0
Utility Maintenance Worker	0	0	0	0	0	0
Maintenance Worker I	3	3	3	3	3	0
Maintenance Worker II	0	0	0	0	0	0
Maintenance Worker III	2	2	2	2	2	0
Utility Maintenance Mechanic	0	0	0	0	0	0
Utility Supervisor	1	1	1	1	1	0
Senior Utility Maintenance Worker	0	0	0	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0
Engineering Technician	0	0	0	0	0	0
Operations Manager	1	1	1	1	1	0
<b>Total Employees</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>
<b>Total</b>	<b>245.0</b>	<b>248.5</b>	<b>250.0</b>	<b>258.5</b>	<b>259.0</b>	<b>0.5</b>
<b>FULL-TIME</b>	<b>241.0</b>	<b>244.0</b>	<b>246.0</b>	<b>254.0</b>	<b>255.0</b>	<b>1.0</b>
<b>PART-TIME</b>	<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>(0.50)</b>

CHANGED FOR FY2019

Authorized but not funded

# COST OF POSITION CHANGES FY2019

## AS ADOPTED\*

New Positions and Newly Funded Positions ADOPTED - FY2019					
Department	Position	Status	Estimated Salary	Estimated Salary + Benefits	Funding Source
Community Development & Code Compliance	Office Associate II (PT to FT)	FT (0.5 FTE)	\$ 2,982	\$ 19,807	General Fund
		+0.5 FTE	\$ 2,982	\$ 19,807	
Regrades & Other Adjustments ADOPTED - FY2019					
Commonwealth Atty	Deputy CA		\$ 5,000	\$ 6,176	General Fund
Commonwealth Atty	Office Assoc I		\$ 1,000	\$ 1,235	General Fund
County Attorney	PT Attorney		\$ 20,000	\$ 21,530	General Fund
Courts	Court Administrator		\$ 2,750	\$ 3,397	General Fund
	<b>TOTAL</b>		<b>\$ 28,750</b>	<b>\$ 32,337</b>	

\*Excludes any Compensation & Classification Study Changes considered for implementation following FY2019 budget adoption.

**PRINCE GEORGE COUNTY  
GRADE ASSIGNMENTS 2018-19  
PRIOR TO COMPENSATION STUDY RECOMMENDATIONS - ANTICIPATED JUNE 12 2018**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Accounting Clerk	10	Non-Exempt
Accounting Supervisor	14	Exempt
Administrative Associate	7	Non-Exempt
Administrative Manager	12	Exempt
Animal Control Officer	7	Non-Exempt
Animal Control Supervisor	11	Non-Exempt
Assistant Athletic Coordinator	10	Non-Exempt
Assistant Commonwealth's Attorney	16	Exempt
Athletic Coordinator	14	Exempt
Building and Grounds Maintenance Mechanic	10	Non-Exempt
Building Inspector	9	Non-Exempt
Building Maintenance Mechanic	7	Non-Exempt
Business Manager, Fire and EMS	12	Non-Exempt
Case Manager	13	Non-Exempt
Case Manager Supervisor	15	Exempt
Chief Deputy Court Clerk	11	Non-Exempt
Chief Deputy Treasurer	10	Non-Exempt
Chief of Police	19	Exempt
Communications Officer	7	Non-Exempt
Communications Supervisor	11	Non-Exempt
Community Supervision	11	Non-Exempt
Court Administrator	12	Exempt
Deputy Commissioner of the Revenue	6	Non-Exempt
Deputy County Administrator	20	Exempt
Deputy Court Clerk I	5	Non-Exempt
Deputy Court Clerk II	7	Non-Exempt
Deputy Dir., Inspections & Code Compliance/Building Official	16	Exempt
Deputy Registrar	5	Non-Exempt
Deputy Treasurer	6	Non-Exempt
Director, Community Corrections	18	Exempt
Director, Community Development	19	Exempt
Director, Economic Development	18	Exempt
Director, Engineering and Utilities	19	Exempt
Director, Finance	18	Exempt
Director, Fire and Emergency Medical Services	18	Exempt
Director, General Services	18	Exempt
Director, Human Resources	18	Exempt
Director, Information Technology	18	Exempt
Director, Parks & Recreation	18	Exempt
Director, Social Services	19	Exempt
Economic Development Specialist	10	Non-Exempt
Eligibility Worker	10	Non-Exempt
Eligibility Supervisor	13	Exempt
Emergency Medical Services and Fire Captain	14	Non-Exempt
Emergency Medical Services and Fire Lieutenant	13	Non-Exempt
EMT/Intermediate/Firefighter	10	Non-Exempt

**PRINCE GEORGE COUNTY  
GRADE ASSIGNMENTS 2018-19  
PRIOR TO COMPENSATION STUDY RECOMMENDATIONS - ANTICIPATED JUNE 12 2018**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
EMT/Paramedic/Firefighter	11	Non-Exempt
Environmental Program Coordinator	13	Exempt
Exec Asst to County Administrator/Dep Clerk to the Board	10	Non-Exempt
Financial Reporting Accountant	12	Non-Exempt
Fleet Manager	13	Exempt
GIS Coordinator	14	Exempt
GIS Technician	10	Non-Exempt
Human Resources Analyst	13	Exempt
Human Resources Supervisor	14	Exempt
Information Systems Application Specialist	13	Exempt
Information Systems Business Process Analyst	14	Exempt
Informations Systems Engineer	12	Exempt
Kennel Attendant	3	Non-Exempt
Legal Assistant	10	Non-Exempt
Master Mechanic	8	Non-Exempt
Mechanic	7	Non-Exempt
Office Associate I	4	Non-Exempt
Office Associate II	5	Non-Exempt
Office Manager, Community Corrections	8	Non-Exempt
Office Manager, Comm. Dev. And Code Compliance	12	Non-Exempt
Payroll Specialist	10	Non-Exempt
Payroll Supervisor	14	Exempt
Permit Technician I	4	Non-Exempt
Permit Technician II	5	Non-Exempt
Planner	15	Exempt
Planning Manager	16	Exempt
Plans Reviewer	11	Non-Exempt
Police Captain	15	Exempt
Police Lieutenant	13	Non-Exempt
Police Officer	10	Non-Exempt
Police Sergeant	12	Non-Exempt
Pretrial Investigator	11	Non-Exempt
Pretrial Officer	11	Non-Exempt
Probation Officer	11	Non-Exempt
Procurement Officer	15	Exempt
Program Manager, Community Corrections	14	Exempt
Public Safety Answering Point Manager	14	Exempt
Real Estate Appraiser I	9	Non-Exempt
Real Estate Appraiser II	12	Non-Exempt
Real Estate Assessment Operations Coordinator	12	Non-Exempt
Real Estate Assessor	18	Exempt
Real Estate Clerk	5	Non-Exempt
Real Estate Technician	8	Non-Exempt
Senior Building Inspector	11	Non-Exempt
Senior Building Mechanic	10	Non-Exempt
Senior Case Manager	14	Non-Exempt

**PRINCE GEORGE COUNTY  
GRADE ASSIGNMENTS 2018-19  
PRIOR TO COMPENSATION STUDY RECOMMENDATIONS - ANTICIPATED JUNE 12 2018**

<b>Classification Title:</b>	<b>Grade:</b>	<b>FLSA Status:</b>
Senior Deputy Commissioner of the Revenue	10	Non-Exempt
Senior Grounds Maintenance Worker	7	Non-Exempt
Senior Real Estate Appraiser	14	Exempt
Senior Utility Worker	11	Non-Exempt
Sheriff Chief Deputy	14	Exempt
Sheriff Deputy	9	Non-Exempt
Sheriff Lieutenant	13	Non-Exempt
Sheriff Sergeant	12	Non-Exempt
Social Services Office Associate I	5	Non-Exempt
Social Services Office Associate II	6	Non-Exempt
Special Activities Coordinator	10	Non-Exempt
Tax Compliance Auditor	12	Exempt
Utility Customer Service Agent I	4	Non-Exempt
Utility Customer Service Agent II	6	Non-Exempt
Utility Office Manager	15	Exempt
Utility Operations Manager	15	Exempt
Utility Supervisor	13	Non-Exempt
Utility Worker I	5	Non-Exempt
Utility Worker II	7	Non-Exempt
Utility Worker III	9	Non-Exempt
Victim Witness Program Coordinator	10	Non-Exempt
Volunteer Fire & EMS Coordinator/Trainer	14	Exempt

**Please note, the titles and FLSA Status above could change as a result of recommendations from a Compensation and Classification Study the Board of Supervisors is considering at its June 12, 2018 meeting. Those recommendations had not yet been considered or approved at the time of budget adoption and publication of this document.**



**PRINCE GEORGE COUNTY PAY SCHEDULE**

Grade Adjustment: 2.0%  
 Minimum Salary: \$22,061.68  
 Effective Date: FY18-19

<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>
1	\$22,062	\$28,680	\$35,299
2	\$23,716	\$30,831	\$37,946
3	\$25,495	\$33,144	\$40,792
4	\$27,407	\$35,629	\$43,851
5	\$29,463	\$38,302	\$47,140
6	\$31,672	\$41,174	\$50,676
7	\$34,048	\$44,262	\$54,477
8	\$36,601	\$47,582	\$58,562
9	\$39,347	\$51,150	\$62,954
10	\$42,298	\$54,987	\$67,676
11	\$45,470	\$59,111	\$72,752
12	\$48,880	\$63,544	\$78,208
13	\$52,546	\$68,310	\$84,074
14	\$56,487	\$73,433	\$90,379
15	\$60,724	\$78,941	\$97,158
16	\$65,278	\$84,861	\$104,444
17	\$70,174	\$91,226	\$112,278
18	\$75,437	\$98,068	\$120,699
19	\$81,094	\$105,423	\$129,751
20	\$87,176	\$113,329	\$139,482

<b>HOURLY WAGE</b>			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
1	\$10.61	\$13.79	\$16.97
2	\$11.40	\$14.82	\$18.24
3	\$12.26	\$15.93	\$19.61
4	\$13.18	\$17.13	\$21.08
5	\$14.16	\$18.41	\$22.66
6	\$15.23	\$19.80	\$24.36
7	\$16.37	\$21.28	\$26.19
8	\$17.60	\$22.88	\$28.15
9	\$18.92	\$24.59	\$30.27
10	\$20.34	\$26.44	\$32.54
11	\$21.86	\$28.42	\$34.98
12	\$23.50	\$30.55	\$37.60
13	\$25.26	\$32.84	\$40.42
14	\$27.16	\$35.30	\$43.45
15	\$29.19	\$37.95	\$46.71
16	\$31.38	\$40.80	\$50.21
17	\$33.74	\$43.86	\$53.98
18	\$36.27	\$47.15	\$58.03
19	\$38.99	\$50.68	\$62.38
20	\$41.91	\$54.49	\$67.06

# GLOSSARY

**Adoption of Budget** – A formal action by the Board of Supervisors, which sets the spending priorities and limits for the fiscal year.

**Budget** – A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.

**Balanced Budget** - A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

**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.

**Component Unit** – Legally separate organization for which the elected officials of the primary government are financially accountable.

**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.

**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.

**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.

**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.

**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.

**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.

**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).

**Property Tax** – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Reconciliation** – A detailed summary of increases and decreases in expenditures from one budget year to another.

**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 to expenditure for specific purpose.

**Tax Rate** – The amount of tax levied for each \$100 of assessed value.

*Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen Gauthier*