



COUNTY OF PRINCE GEORGE

FISCAL YEAR 2021-2022

ADOPTED BUDGET



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ACKNOWLEDGEMENTS

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

Board of Supervisors	Floyd M. Brown, Jr., Chairman Marlene J. Waymack, Vice Chair Alan R. Carmichael Donald R. Hunter T. J. Webb
Clerk of the Circuit Court	Bishop Knott
Commissioner of Revenue	Darlene Rowsey
Commonwealth's Attorney	Susan O. Fierro
Community Corrections Program	Denise Waff
Community Development and Code Compliance	Julie Walton
County Administrator	Percy C. Ashcraft
County Attorney	Daniel N. Whitten, Esq.
Deputy County Administrator	Jeff Stoke
Finance Department	Betsy Drewry / Lori Robertson
Fire and EMS Department	Paul Beamon / Paul Mauger (Former Interim)
General District Court Clerk	Denise Covington
General Properties Department	Dean Simmons (Interim) / Mike Purvis (former)
Human Resources Department	Corrie Hurt
Information Technology	Clifton Young
Parks and Recreation Department	Keith Rotzoll
Police Department	W. Keith Early
Prince George County School Board	Rob Eley, Chairman Chris Johnson, Vice Chairman Jill A. Andrews Cecil Smith Sherry Taylor
Prince George County Public Schools	Lisa Pennycuff, Superintendent Monique Barnes, Finance Director
Real Estate Assessor	Cynthia Mabe (Interim)
Registrar	Allan Richeson
Sheriff's Department	Bucky Allin
Social Services Department	Bertha Judge
Southside Programs for Adult Continuing Education	Kathy Anderson
Treasurer	Susan C. Vargo
Utilities & Engineering	Franklin Haltom



May 11, 2021

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

Dear Chairman Brown and Members of the Board of Supervisors:

I am pleased to submit to you the official Budget document contained hereto for the 2021-22 fiscal year.

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

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

The Budget is balanced in accordance to State code and reflects accurate revenues and expenditure projections with the best information that is available at the time of presentation. Furthermore, it is adopted at levels to continue providing a high level of service to the citizens and businesses of Prince George County.

New Approach to Budget Preparation

The FY '22 Budget as introduced was presented after six work sessions and other discussions with the members of the Board of Supervisors before the final compilation of the spending plan. Department heads and Constitutional officers met with County Administration to

submit their Budget requests, and those meetings were recorded and sent to the Board of Supervisors for its review. The Board then established its budget priorities and they were included in the Introduced FY '22 Budget. Two work sessions followed the presentation of the introduced budget to discuss necessary revisions, primarily related to General Assembly and State actions. A Public Hearing was held on the FY '22 Budget on April 27th and the budget was ultimately adopted on May 11, 2021.

Challenges of COVID-19 with Government Operations

The presence of COVID-19 within County Government presented numerous challenges in maintaining a high level of service delivery to our citizens. Employees were challenged with adapting to a new way of keeping in contact with citizens, including video meetings, tele-working and the traditional tools of email and telephone as government offices were closed many months to the public because of the high presence of the coronavirus.

County employees stepped up to volunteer to cover assignments at COVID-19 testing and vaccine sites and also at a Call Center established to help citizens register for the vaccine. County Administration worked weekly with regional representatives to explore ways to help the Crater Health District in its response to the pandemic.

According to Crater Health District Statistics through April 26, 2021, 3,512 residents in Prince George County have acquired the coronavirus, which includes residents from Fort Lee, Riverside Regional Jail and the Petersburg Federal Prison. Thirty-six County employees have tested positive for the coronavirus. There have been 28 deaths in Prince George County identified with the coronavirus.

General Information

Sustained Stability in Financial Operations

Prince George County for FY '20 reported accurately and on time its financial data required by its auditor Robinson, Farmer, Cox. As a result, an unmodified (clean) opinion was given by the auditing firm.

Prince George County's AA bond rating was reaffirmed in December of 2020, when the Board of Supervisors authorized refinancing of bonds to take advantage of lower interest rates. Our rating with Moody's is Aa2 and our rating with S&P is AA+.

All financial policies approved by the Board of Supervisors were adhered to in FY '20, as spending measures in the FY'22 Budget are determined with all policies in mind. The Board of Supervisors has approved the construction of a new Walton Elementary School. The debt issued for this project and other School and County projects recommended for FY '22 will create some instances of non-compliance with the County's 10-year payout ratio debt policy.

The Finance Department for calendar year 2020 received the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2019. Additionally, the County received GFOA's Distinguished Budget Presentation Award for the FY '21 Budget.

Cash for a Rainy Day

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

The Fund Balance reported in the FY '20 audit was 26.42 percent. The projection for FY '22 is 20 percent. The forecast for June 30, 2021 is 20.94 percent.

No Fund Balance will be used to balance the General Fund budget for FY '22.

2020 Staff Awards & Recognition

Despite the challenges related to COVID-19, calendar year 2020 was an unprecedented 12 months for Prince George County. An adjusted Staff agenda was endorsed by the Board of Supervisors, and a multitude of goals were accomplished in every area of government despite the pandemic.

Because of COVID-19, opportunities for department and staff awards were somewhat limited. Honors and awards that were issued to departments and individuals included:

-Parks & Recreation Director Keith Rotzoll was re-certified as a Playground Safety Inspector.

-The E911 intergovernmental partnership between Fort Lee and Prince George County was recognized by the National Association of Counties (NACo) for an Achievement Award and the Department of the Army for a 2020 Community Partnership Award.

-The Volunteer Fire Departments recognized 38 volunteers who received Years of Service Awards in recognition of service milestones ranging from five to forty-five years.

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 10,495 followers while Twitter has 2,576 followers. In addition the website had 278,238 new users in calendar year 2020. A weekly County newsletter has 1,143 subscribers. The spring and fall County newsletter is mailed to over 15,000 locations in the

County, and beginning in January, 2022, it will be sent out electronically more often. In addition, relationships remain strong with traditional media such as newspapers, television and radio.

Latest Population & Unemployment Figures

According to the Weldon Cooper Center for Public Service, Prince George County as of July 1, 2020 had an estimated population of 37,633 which is a 5.3 percent increase above the 2010 Census figures.

The figures are broken down in five categories: (1) General Population 30,824; (2) Fort Lee 3,664; (3) Riverside Regional Jail 1,141; (4) Federal Prison - Low Security 508; (5) Federal Prison - Medium Security 1,496.

The unemployment rate in Prince George was as high as 9.9 percent in 2020 because of the challenges related to the coronavirus. The latest figures showed a 6.0 percent rate in March 2021.

Community Development

Completed construction of the Restroom/Concession Stand at Upper Scott Park.

Installed new playground at the J. E. J. Moore Sports Complex.

Began renovations of the Central Wellness Center.

Repaired the parking lot at Station 8.

Began plan to upgrade card swipe system for certain government buildings.

Stormwater Projects Update - Since the Stormwater program was started in 2014, 122 projects and complaints have been resolved or completed. The Stormwater projects currently in progress are:

- Birchett Estates Reach 1, Phase 2
- Quebec Road to Perrin Drive Project
- Marl Bank Drive
- Manchester Drive
- Branchester Lakes (Fox Drive Area)
- Birchett Estates Reach 2, Engineering Survey
- Storm damage repairs in Cedar Creek and Birchett Estates Reach 1, Phase 1

Utility Projects Update

In calendar year 2020, the Engineering and Utilities department made significant investments in maintaining and improving its critical assets, increasing capacity for future growth and the expansion of the central water system.

Maintenance Activities and Improvements - completed to ensure the continued service of reliable and safe drinking water and the conveyance of wastewater for Prince George customers.

- The design for the replacement of pump station #7 was completed and construction activities began, which are anticipated to be completed in May 2021.
- SCADA installation at pump stations # 5, 17, and 23, which is the computer automation system for remote monitoring, control and data acquisition of its key water and wastewater facilities.
- The greensand filters were replaced to improve water quality at Jordan on the James.
- The water softener systems at Beechwood Manor water system and at both the Hampton Inn and Days Inn well sites of the Route 301 water system were replaced to improve water quality.
- Sawmill (Courthouse) elevated storage tank repairs and cleaning, included repairs to ladder, vent screen and both access hatches. The entire interior of tank was stripped, resealed and painted.
- Completed CCTV of all underground sewer in Fountain Ridge III, Beechwood Manor and River's Edge subdivisions to identify improvements to reduce inflow / infiltration.
- Installed magnetic flow meters at pump stations #7 (Richard Bland) and #14 (Puddledock).
- Installed emergency by-pass connections at sewer pump stations # 3 and 17.
- A new hydro pneumatic tank to replace failing tank at Bicors well site was purchased. Installation will be completed in March 2021.
- Purchased work order system, Ziptility, to begin planning and documenting preventive maintenance and work orders.
- Purchased a bypass pump for use during sewer line repairs or pump station repairs.
- Purchased a new generator for installation at the Bicors well site. Installation in 2021.
- Completed a utility rate analysis to recommend future rate adjustments.

Additional Capacity / Redundancy - undertaken to provide additional capacity or redundancy to the water or wastewater systems.

- Efforts began for two (2) preliminary engineering reports to present options to the Board for consideration to achieve additional wastewater capacities for the Southpoint Business Park and future growth. The options include a proposed force main and a proposed wastewater treatment plant. These were completed in February 2021.
- A permit was obtained to discharge treated wastewater into the Blackwater Swamp for a future 2 MGD wastewater treatment plant.
- Work continued with our consultants towards the permitting of a future water treatment plant intake on the Appomattox River that will serve the future needs of the business park future growth of the County.
- The preliminary engineering report was completed for a new storage tank and booster station along Temple Avenue in the Puddledock area to provide additional water capacity as recommended in the Southpoint Utility Study. Site acquisition efforts have begun along with the completion of a topographic survey and an initial route analysis.

Expansion & Replacement - The following activities took place to expand the central water system to area of the county to provide redundancy in the system, additional fire protection the area, or to replace existing well systems that are reaching their end of useful life.

- The design was completed for the extension of the central water system along Route 460 to the Food Lion well system and the upgrades to the Food Lion booster station and storage tank. Construction activities began in January 2021.
- The design was completed for the extension of water on Prince George Drive from the Pine Ridge MHC to Mount Sinai Road to loop the water system to provide better fire protection and redundancy in the system in case of a water main break. Construction activities will begin in March 2021.
- Completed the preliminary engineering report for the extension of the central water system to the Jordan on the James and Beechwood Manor subdivisions to avoid cost of replacing the aging well systems.
- Installed water and wastewater lines for the new Scott Park concession stand.

Economic Development & Tourism Activity

On February 19, 2020, Governor Ralph Northam announced that Amazon will open a new fulfillment center for its Amazon Basics line in Prince George County. The company will lease the former 798,000-square-foot Ace Hardware Corporation facility, adding up to 150 new jobs to Amazon's existing workforce of more than 10,000 full-time employees in the Commonwealth.

On October 1, 2020, Governor Ralph Northam announced that Mount-It!, a leading distributor of more than 500 types of mounting solutions, will invest \$7.45 million to establish its first East Coast warehouse and distribution facility in the former Quality Way building in Prince George County. The new operation will give the company strategic access to its largest customer base. Virginia successfully competed with Delaware, Kentucky, North Carolina, and West Virginia for the project, which will create 85 new jobs.

The unemployment rate began at 3.6% in January and then reached a high of 9.9% in April due to the COVID-19 pandemic. The business environment continues to rebound with the March 2021 unemployment rate at 6.0%.

There were a total of 2,344 business licenses in 2020 (2,260 in 2019). New business licenses in 2020 amounted to 396 (compared to 416 in 2019). The remaining 1,948 business licenses were renewals.

On February 20, Congressman A. Donald McEachin (VA-04) and Congresswoman Abigail Spanberger (VA-07) co-hosted a Conversation on Rural Broadband with local officials, community leaders, and broadband advocates to discuss federal solutions to barriers expanding broadband access to unserved areas. Held at Prince George Central Wellness Center, the roundtable was moderated by Jeffrey Stoke, Deputy County Administrator of Prince George County, and included leaders from the Prince George Electric Cooperative, VCTA, The Broadband Association of Virginia and the Office of the Governor of Virginia.

On May 20, PGEC Enterprises, LLC, Prince George County and the Prince George IDA signed a Phase II MOU for fiber deployment in the Burrowsville and Carson areas. The \$1,000,000 agreement has the common goal of connecting our community through high-speed, fiber-to-the-home internet access. Broadband has become a required utility and, during these times of self-isolation, remains a vital link for work, school, family and even shopping.

Administered \$2,147,222.62 to eighty five (85) Prince George County small businesses through the Prince George CARES Small Business Grant program via the Prince George County Industrial Development Authority by December 30.

Responded to 28 industrial prospects with several site visits evaluating potential County locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.

Attended one tradeshow before global shutdown – MODEX March 9-12 in Atlanta, GA.

Work continues on preparing both fields and program to host the 2021 Dixie Softball World Series for both the Darlings division (7-8 years old) and Angels X-play division (9-10 years old).

Completed the Prince George County 2020 Tourism Guide.

The Rolls-Royce aircraft component factory will close and lay off the remaining workforce by June 2021, a victim of the economic downturn and collapse in global airline travel resulting from the COVID-19 pandemic. Jeffrey Stoke, Deputy County Administrator stated, "We are disappointed to hear about the Rolls-Royce decision to close the Crosspointe Centre facility in Prince George County, Virginia. We acknowledge the COVID-19 pandemic has decimated the aerospace industry and Rolls-Royce has reduced workforce at a global level. We will continue to work with Rolls-Royce in assisting the local labor force transition to their next endeavor and plan

for an economic future beyond the pandemic.” The factory, which opened in 2011 on a 1,000-acre site, had reached peak employment of about 400 people last year. “The COVID-19 pandemic has caused a historic collapse in civil aviation, which will take several years to recover. As a result, we’ve had to make difficult, but necessary, decisions to protect the future of our business,” stated Rolls-Royce North America spokesman Don Campbell. In March 2012, the Rolls-Royce factory hosted a major public event for then-President Barack Obama, who toured the plant and spoke there to a large crowd of employees, visitors and media representatives, proposing a \$1 billion national network of research centers to foster manufacturing competitiveness in the United States.

Visited 12 businesses (in-person and virtually) as part of the Business Retention and Expansion (BR&E) program.

Hosted a virtual Longwood Small Business Development Center program for small business economic recovery on September 24.

Upgraded Economic Development and Tourism website format and data for County system-wide update.

Submitted the Enterprise Zone Annual Report to the Virginia Department of Housing and Community Development.

Held six (6) Prince George County Industrial Development Authority Board meetings. The FY20 audit is complete and in proper order.

Provided two (2) “Key to the County” plaques for ribbon cuttings, grand opening events, and special anniversary celebrations.

- RAMS Café
- Dollar General on Route 10

Assisted with the US Census preparations and count including the creation of a Prince George County Complete Count Committee.

Applied for a regional grant with the Virginia Gateway Region (VGR) through GO Virginia to perform site studies for our region. VGR is allocating \$537,200 for Prince George County. Based on five (5) Prince George County sites, VGR suggested an in-kind grant match amount of \$838,417 (Utilities Department project – Route 460 waterline.) from Prince George County. Grant funding would go to Timmons Engineering to perform the work required by VEDP to raise the Tier ranking from 2 to 4 for certain industrial sites in Southpoint Business Park. Even though the County is not directly applying for the grant, VGR is including the County in the grant request and asking for in-kind 2:1 matching funds from each locality required by GO Virginia. A Go Virginia grant determination will be decided in March 2021.

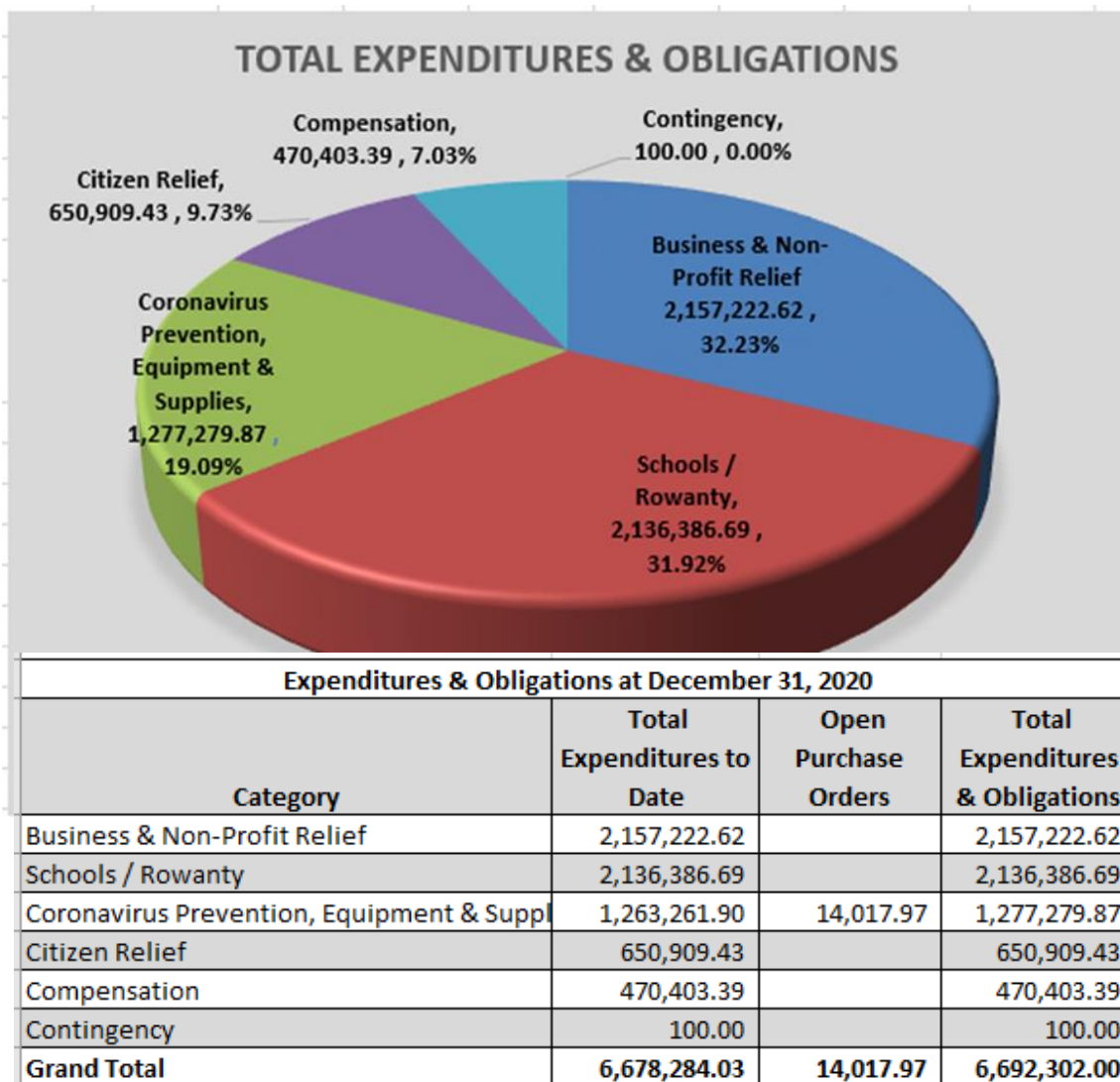
Construction began on 200,000 sq.ft. and 650,000 sq.ft. spec buildings in Southpoint Business Park by the Hollingsworth Company. Marketing of the buildings has begun.

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

Receipt of CARES Funding

The County received \$6,692,302 in Federal CARES (Coronavirus Relief Act) funding in fiscal years 2020 and 2021. CARES funding was used for a mix of business and citizen relief measures, assistance to the schools for pandemic response, public safety hazard pay and for coronavirus prevention equipment and supplies. We are most proud of our ability to assist the pandemic-impacted local businesses and not-for profit organizations through our small business grant program, and of our citizen relief measures through the local food bank, Prince George Farmers' Market and public protective equipment distribution.

CARES Funding Expenditures:



Additional Accomplishments in 2020

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. Continued Phase III of the Public Safety Radio System.
2. Implemented the “Baby In-Baby Out” initiative.
3. Expanded the Farmers’ Market.
4. Completed construction of the Restroom/Concession Stand at Upper Scott Park.
5. Installed new playground at the J. E. J. Moore Sports Complex.
6. Held first County-wide E-gaming tournament.
7. Completed various stormwater projects including Birchett Estates Reach 1, Phase 1 and Cedar Creek Reach 5.
8. Published Fall County newsletter.
9. Completed In-Car program for the Police Department.
10. Completed implementation of “Text to 9-1-1.”
11. Migrated email service to the Cloud.
12. Began renovations of the Central Wellness Center.
13. Replaced SCBA equipment.
14. Updated department webpages.
15. Partnered with the US Fish & Wildlife Services to offer programming at the James River National Wildlife Refuge.
16. Supported the activities of the Registrar for the 2020 elections.
17. Continued aggressive inoperable vehicle and property maintenance program.
18. Held various activities related to the Employee Wellness Program.
19. Repaired the parking lot at Station 8.
20. Began plan to upgrade card swipe system for certain government buildings.
21. Worked with court officials to participate in the “Litter Reduction Program.”

Budget Information

Highlights

The FY '21-22 Budget is adopted based on the following provisions:

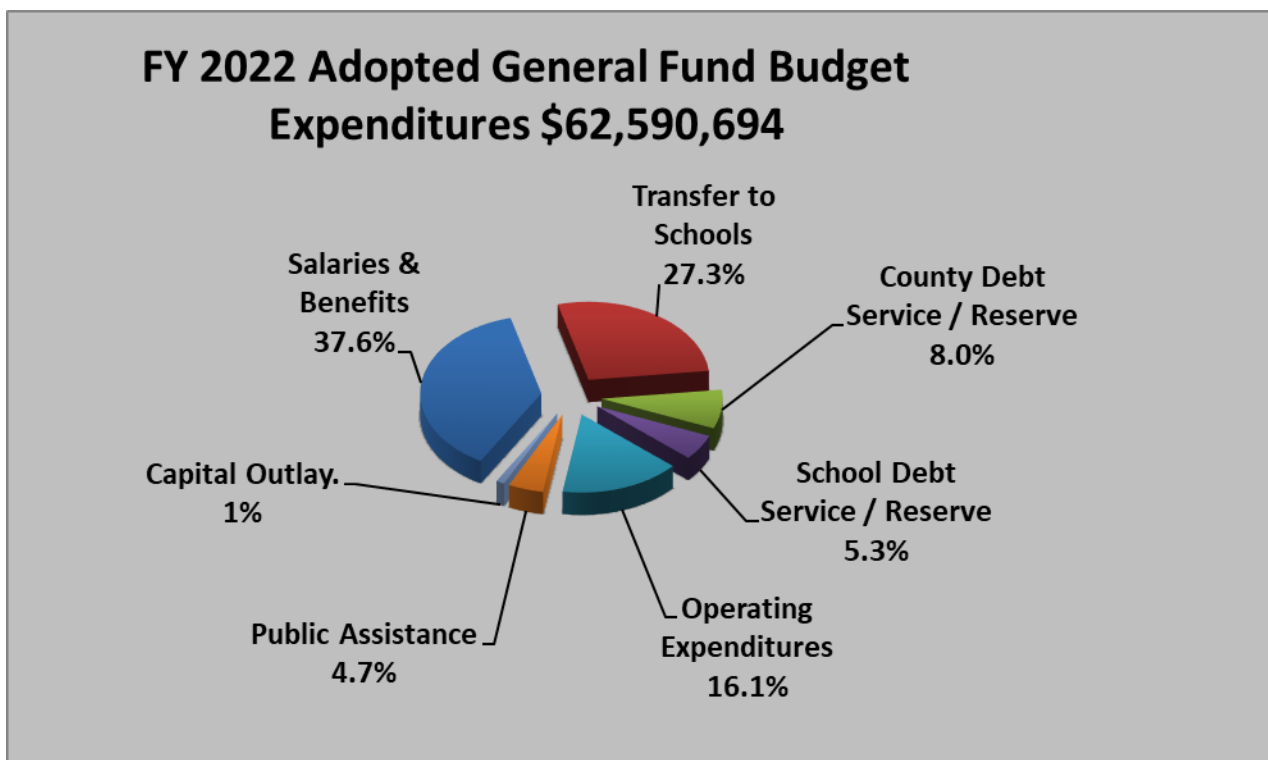
- There are no increases in tax rates for FY '22.
- Real estate tax, personal property tax and sales tax revenues are projected to have an increase over FY '21. Machinery & tools tax revenue is expected to decrease.
- Inflationary increases are necessary for fee increases in Community Development.
- A Credit and Debit Card Convenience Fee of 1.4% is added for citizens who pay by credit or debit card to meet rising third-party costs for accepting cards.
- Increase in Children's Services Act expenditures.
- Capital projects are included in the FY '22 Budget headlined by the construction of a new elementary school.
- Employee health insurance premiums will increase.
- Continuing a vehicle replacement plan for vehicles throughout County Government.
- Providing financial support for the Public School Division based on a revised Revenue Sharing Calculation.
- Advancing utility projects as outlined in the Master Plan.
- The need to continue to address maintenance upgrades to County buildings.
- Salary increases or one-time bonuses for full-time and part-time regular and part-time salaried County employees.
- Provides an increased hourly pay rate for certain part-time temporary Recreation employees to meet increased minimum wage requirements.

The total adopted County Budget is \$134,390,462 which is 6.5 percent more than the Budget document adopted for fiscal year 2021. The General Fund Budget is \$62,590,694, which is 3.85 percent more than the adopted amount for fiscal year 2021.

Expenditures

General Fund

General Fund expenditures for FY '22 are \$2,319,278 greater than FY '21. This equates to an increase of 3.85 percent from FY '21.



Employee Salaries & Benefits

There are 279 full-time employees and 7 part-time positions authorized in the Adopted Budget and 273 full-time and 7 part-time positions are funded. Two new employees are included for Social Services, and those positions are largely state-funded.

The largest General Fund expenditure continues to be in employee salaries and benefits, which for FY '22 is 37.6 percent of the Budget.

The Budget includes increases in salaries or one-time bonuses for all full-time and part-time regular County employees. Eligible Police Department sworn police officers, Fire & EMS Department fire / medics and Sheriff's Office Deputies will receive pay improvements and placement on an improved pay plan based on certified experience and/or certification. State-supported Department of Social Services employees will receive a five percent pay increase in accordance with General Assembly actions, and Constitutional

Officers and their employees will receive a five percent increase on Compensation Board salaries, if those positions are funded. There will be a two-percent pay increase for other County employees. Funding for one-time bonuses is included for public safety personnel who are not entitled to the police or fire increases.

Increases are projected for employee health insurance costs in the amount of \$206,002 (General Fund). The General Fund budget includes \$20,507 more to pay higher projected worker's compensation premiums, net of new positions and pay increases. Included is \$63,884 for Line of Duty Act (LODA) premiums.

Education Funding

The adopted local transfer to the Public School Division is 27.3 percent of the General Fund Budget for FY '22. The adopted budget includes funding in compliance with the School Revenue Sharing Calculation approved by the Board of Supervisors. The amount of the transfer is \$17,056,643; (\$16,893,258 to the School Operating Fund and another \$163,385 to the School Textbook Fund). A transfer of \$594,679 from the School Division to the County to cover education-related Children's Services Act expenditures is included, \$27,679 more than in FY '21.

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

A contribution is included for the Virginia Cooperative Extension Office at \$81,975. This amount supports local 4-H and other agricultural activities.

Investment in Public Safety

The FY '22 Budget includes funding for first responders in the Fire & EMS Department and the Police Department.

The Fire & EMS Budget is \$3,876,185, a 7.5 percent increase over FY '21.

The Police Department Budget is \$6,524,301, a 6.5 percent increase over FY '21. DCJS School Resource Officer grant funding of \$159,789 has been included in revenues for FY '22 to cover the majority of salaries and benefits for three School Resource Officers.

The School Local Transfer Calculation includes "carve outs" of additional tax revenues totaling \$1,039,267 which are devoted to the following Public Safety operating and capital expenditure increases:

- Devoted \$0.01 of Real Estate Tax revenue for Fire/EMS Equipment (\$280,000)
- Fire/EMS SAFER grant revenue losses (\$102,899)
- Police Pay Improvements (\$353,915)
- Fire/EMS Pay Improvements (\$302,453)

A total of \$840,000, (3¢) in Real Estate Tax Revenue has been devoted to Public Safety capital initiatives, and has been carved out of the School Transfer calculation. These revenues are devoted to Fire/EMS apparatus replacements (2¢) and Fire & EMS equipment (1¢) in accordance with Prince George County Ordinances §74-4 and §74-6.

Volunteer Fire & EMS Companies

Volunteer Fire and Rescue companies will receive a combination of \$4,800,056 from direct County contributions and those distributed by the Fire & Rescue Administration Budget. This amount is partially comprised of an estimated \$4,509,629 distributed through Fire & Rescue Administration and SAFER initiatives, and \$287,172 in contributions to fire companies in the form of Fire Company budgets. Combined spending is \$308,433 (6.9 percent) more than in FY'21.

An estimated amount of \$130,000 will be appropriated equally to the Fire Companies in the fall of 2021 for Fire Programs Funds. The County is also funding \$63,884 to cover the mandate by the General Assembly for coverage for the Volunteer Fire & EMS and Auxiliary Police relative to the Line of Duty Act.

The Length of Service 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 General Fund contribution budgeted for FY'22 is \$141,000.

Volunteer Fire & EMS companies also receive the amount of three cents on the real estate tax rate in an Apparatus Replacement Fund (two cents) and Equipment Replacement Fund (one cent). The amount for FY '22 pledged to debt service from for Apparatus Replacement Fund is \$560,000; and \$280,000 to the Fire & EMS Equipment Fund.

	Fire Rescue Admin Budget	Contributions to Fire Companies	Fire Programs Funds	Line of Duty	LOSAP	SAFER GRANT	Fire Apparatus & Equipment	Fire Station Improvements
FY17-18 (Actual)	2,898,010	264,719	135,410	20,771	166,855	252,697	90,911	184,800
FY18-19 (Actual)	3,107,412	304,798	85,322	24,552	103,492	520,688	9,166	2,752,244
FY19-20 (Actual)	3,542,803	285,665	45,379	27,576	131,616	541,522	75,733	43,984
FY20-21 (Adopted)	3,571,966	284,676	TBD	34,160	181,500	599,821	75,733	TBD
FY21-22 Adopted	3,841,185	286,177	TBD	35,000	181,500	636,694	269,667	TBD
Board dedicated the value of \$0.01 of Real Estate Tax Revenue to Fire/EMS Equipment purchases for FY2022 and committed to borrowing over \$1M for Self Contained Breathing Apparatus using this dedicated funding stream. This is in addition to the \$0.02 in Real Estate Revenue already dedicated to Fire Apparatus.								

Board and Care of Prisoners

The contribution to Riverside Regional Jail is adopted at \$2,238,443. This is \$49,763 (2.3 percent) more than the FY '21 budgeted amount of \$2,188,680. The contribution is based on a daily per diem of \$46 as approved by the Board of Directors of RRJ. The increase is attributable to a higher projected prisoner count.

The contribution to the Crater Youth Care Commission is expected to rise to \$338,825, an increase of \$17,798 or 5.5 percent over FY '21.

Other General Fund Expenditures

The Department of Social Services is funded at \$2,492,857, 4.0 percent of total Budget expenditures. The local portion is \$921,301. Also included is \$2,163,720 to cover expenses related to the Children's Services Act, of which \$804,038 is the required local match. The increase in Children's Services Act spending is \$158,420 or 7.9 percent.

The County participates in the VJCCCA (Virginia Juvenile Community Crime Control Act) program. One local employee oversees juvenile home monitoring and juvenile community service programs. A total of \$87,412 is included for this program for FY '22. The County receives state funding of \$52,775 and \$34,637 is the budgeted local contribution.

Capital & Equipment

The Board of Supervisors will consider borrowing funds in the summer of 2021 to complete various County and School capital projects. Davenport, the County's financial advisor, assisted the Capital Improvement Plan Committee during the FY '21 budget process to develop a model to determine how the requested and ranked capital projects could strategically be accomplished over time by permanently devoting \$1,244,686 in real estate tax resources (value of 5 cents of Real Estate Tax in FY '20 + 1% growth) to repay debt from bond issuances. This funding contribution will continue in the FY '22 budget, less the amount budgeted in debt service payments for the new elementary school, which was financed through Virginia Public School Authority bonds which closed on May 11, 2021.

The recommended capital projects to be financed during FY' 21 by bond issuance total \$36,603,152 and are:

- A New Walton Elementary School [School] - \$31,954,151*
- School Buses [School] - \$412,000
- School Technology Infrastructure [School] - \$328,000
- Prince George High School Generator [School] - \$179,220
- Police / County Vehicles [County Public Safety / County] - \$400,000 (continuation)
- County Fleet Garage Expansion \$2,100,000
- Zoll Monitors / Defibrillators [County] - \$157,276
- Self-Contained Breathing Apparatus (SCBA) [County] - \$1,072,505 [Debt Service to be paid for using devoted 1¢ Real Estate Tax Revenue; County ordinance §74-6]

The FY '22 Capital Improvement Process was suspended in light of potential fiscal impacts of the COVID-19 pandemic, and limited capacity to fund additional capital spending.

For FY '22, the rolling stock initiatives will continue, but no additional / new capital project borrowing is planned for FY '22 except for possible renovations to Fire Company 1.

- School Buses [School] - \$412,000 (continuation)
- Police / County Vehicles [County Public Safety / County] - \$400,000 (continuation)
- Co 1 Renovations – Amount to be Determined (evaluation and estimate pending)

The Board of Supervisors is currently considering repurposing bond proceeds originally borrowed in the spring of 2019 to construct a new Jefferson Park Fire Station (\$3,149,049 balance remains of \$3,200,000 borrowed). Renovations to the existing Jefferson Park Fire Station and a variety of other public safety projects are being considered using those funds. Additionally, the Board of Supervisors awaits estimates to renovate the existing Circuit Court room.

Capital recommendations and one-time equipment purchases included in the adopted operating budget are limited and include:

Information Technology

- \$26,694 for enhanced customer support for Munis, the County's ERP

Recreation

- \$10,770 for the purchase of one replacement lawn mower

Fire/EMS

- Contribution of \$183,538 to Fire/EMS capital account for Fire/EMS equipment by County Ordinance §74-6 (plus another \$96,462 in estimated debt service payments for recently purchased Self-Contained Breathing Apparatus)
- Contribution of \$86,129 to Fire/EMS capital account for Fire/EMS apparatus by County Ordinance §74-4 (plus another \$473,871 in estimated debt service payments for fire apparatus ordered in FY '21)

Vehicles –Included is the purchase of two vehicles by the Economic Development Fund. These purchases will allow for the transfer of two existing economic development vehicles for use in other County departments. The adopted budget for FY'22 plans for continued debt issuance of \$400,000 for vehicles; law enforcement and administrative.

There is also \$250,000 included to continue maintenance projects to County buildings and grounds.

Some capital and equipment items requested for FY '22 may be purchased in FY '21 using FY '21 savings generated by the bond refunding with Board approval.

Debt Service

County-wide Debt Service payments and contributions to reserves for debt service are lower than in FY '21. FY '22 represents year 2 of a permanent contribution to debt / capital reserves of \$1,244,686 to fund debt repayment of numerous School, Public Safety and County capital projects. Upon adoption, \$638,408, the amount needed to pay FY '22 principal and interest for a new elementary school was reflected as a debt payment, rather than as a reserve for future debt. The allocation of that debt/capital reserve was based on the respective MADS (Maximum Annual Debt Service) for County, County Public Safety and School projects.

Total adopted debt service expenditure budget is \$9,127,376; which is \$505,681 less than the FY'21 adopted amount. The General Fund transfer to Debt is \$8,330,740; which is \$197,240 less than in FY '21. This contribution includes a combined \$1,244,686 contribution to debt/capital reserve and debt payment for the new elementary school referenced above.

The reduction in the General Fund transfer to Debt is largely attributable to a December 2020 bond refunding / refinancing the county undertook to take advantage of lower interest rates. This reduction in debt payments assisted in the County's ability to "carve out" 1 cent in Real Estate Tax Revenue for the purchase of Fire/EMS equipment. The 1 cent contribution of \$280,000 in Real Estate Tax revenues for FY '22 will consist of an estimated \$96,462 in Self-Contained Breathing Apparatus debt service payments and a direct contribution to a Fire/EMS Capital Equipment account of \$183,538.

Debt is typically 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 General Fund tax dollar.

Debt Service				
		Annual Debt Payments & Amounts Reserved		
Category	Outstanding Principal as of 12/31/2020	Adopted FY2022	Adopted FY2021	Actual FY2020
County - Tax Supported	36,766,552	4,460,928	4,611,936	4,136,021
County - Fire Apparatus 2¢ Devoted RE Tax	1,892,971	473,871	484,267	337,462
County - Fire Equipment 1¢ Devoted RE Tax	-	96,462	-	-
County - Stormwater	1,766,604	441,229	451,818	440,989
Schools	10,527,605	3,293,979	3,693,417	2,635,862
Economic Development	3,562,882	355,407	386,119	385,916
Utilities	1,321,533	275,795	275,795	34,467
Excludes Administrative Fees; Excludes Principal payments made 7/1/2020-12/31/2020				

Utility Fund

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

The department serves approximately 4,490 customers. This includes 4,121 residential customers and 369 non-residential customers. There are approximately 2,754 customers that receive both water and sewer services, 431 water-only customers, and 1,305 sewer-only customers.

The department operates and maintains the County's public water and wastewater systems including the central water distribution system, six rural water well systems, and 25 wastewater pumping stations.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2020, cash on hand was just over \$13.4 million. The fund ended fiscal year 2020 with a \$27,693,255 net position, up \$1,311,946 from fiscal year 2019.

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

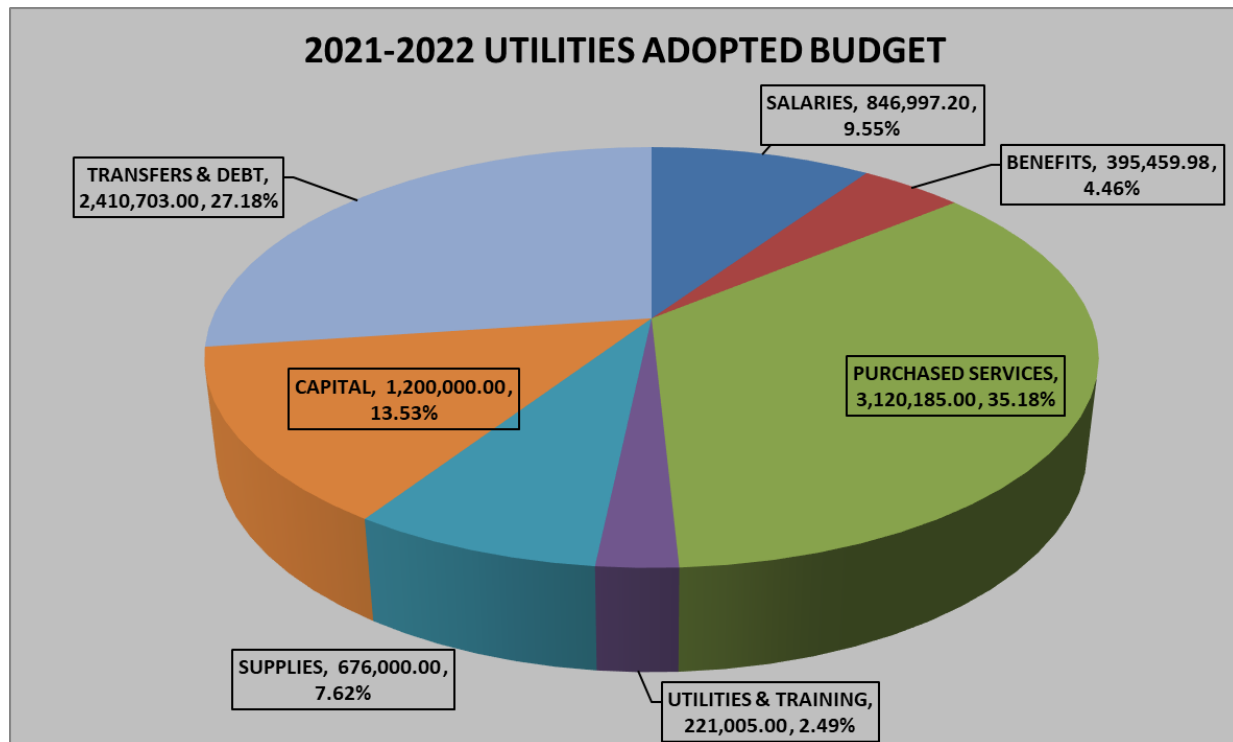
FY '22 includes an increase of \$373,837 in expenditures over the FY '21 budget. This increase is primarily due to the continuation of capital project expenditures and contributions for capital maintenance. Revenues to offset the additional expenditures are expected from Utility cash reserves.

The FY '22 adopted budget includes \$1,720,000 for projects related to the expansion of utilities and the repair or replacement of existing utility infrastructure. These projects include:

- New/Updated Water & Wastewater Master Plan - \$250,000
- Purchase and Installation of Radio Read Meters - \$220,000 (1st of six year payment schedule)
- Water Tank Maintenance & Repairs - \$200,000
- Continue Design & Easement Acquisition for Water Line Extension to Route 10 Corridor - \$150,000
- Continue Temple Avenue Tank & Booster Station design - \$150,000
- Preliminary Design of Wastewater Improvements (Hopewell FM or WWTP) - \$700,000
- Continue Permitting Efforts for Water Intake Permit - \$50,000

- Route 301 Water Facility Improvements – Planning & PER - \$150,000

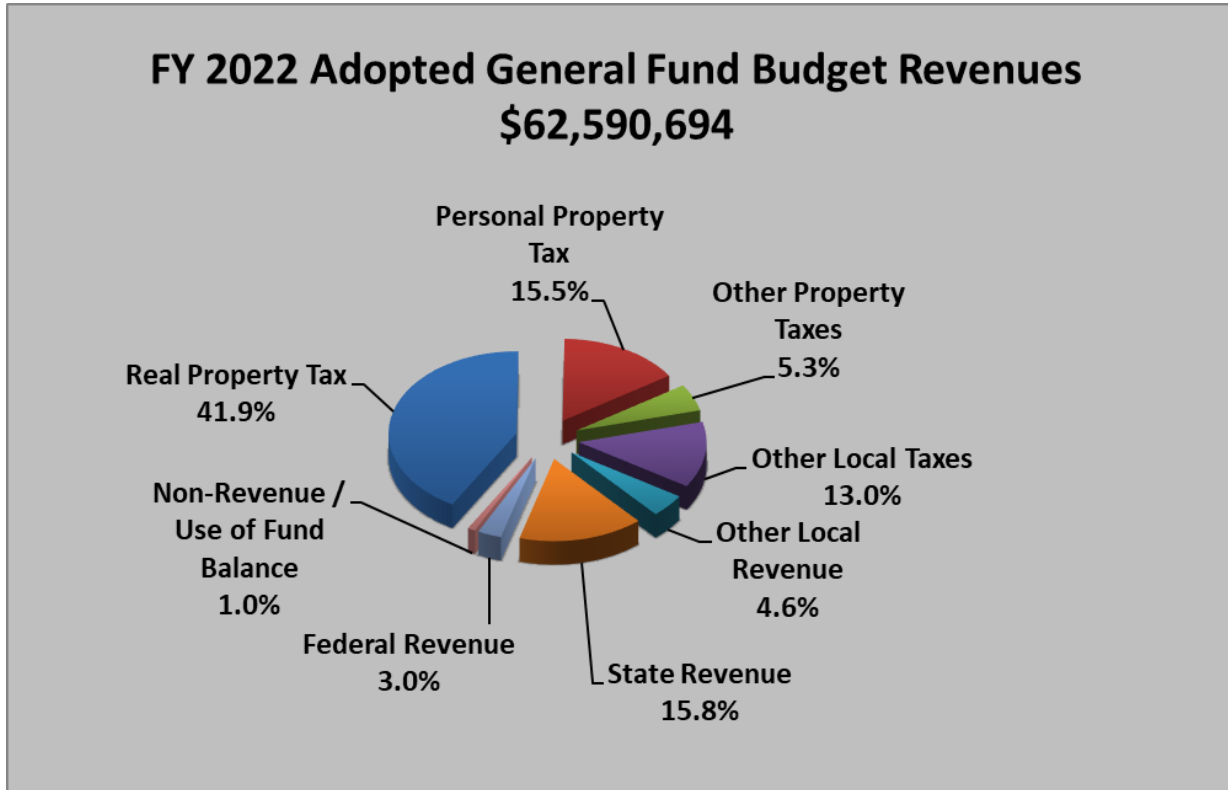
The total approved Utilities Budget for FY '22 is \$8,876,350; \$6,834,160 net of inter-fund transfers.



Revenues

General Fund

General Fund revenue is budgeted at \$62,590,694, an increase of \$2,319,278 over FY'21.



Growth in the real estate revenue is projected at \$658,000 or 2.6 percent. The adopted Budget contains no increase in the real estate tax rate, which remains at 0.86 cents per \$100 of assessed value. Commercial and Industrial real estate parcel values represent 16.3 percent of assessed real property values, while residential, agricultural and multi-family assessments make up 83.7 percent. The growth in real estate tax revenue is attributable primarily to new construction and improvements.

City/County	FY2021 RE Rate
Sussex	0.58
Surry	0.71
Dinwiddie	0.79
Isle of Wight	0.85
Prince George	0.86
Chesterfield	0.95
Hopewell	1.13
Colonial Heights	1.20
Petersburg	1.35

	FY2022 Projected
Res/Ag	79.8%
MF	3.8%
Com/Ind	16.3%
Total	100.0%

Other increases in revenue include \$790,500 in personal property, which is garnered from an increase in book values and proration that was adopted by the Board of Supervisors in 2014. Mobile Home Tax revenue is also projected to increase by \$24,640. There is no increase in the Personal Property Tax rate for FY '22.

Significant additional expected revenue changes are:

- Local Sales & Use Tax - \$962,350
- Motor Vehicle Licenses - \$38,500
- Public Service Taxes - \$292,000
- Machinery & Tools Tax – (\$759,797)
- Taxes on Recordation & Wills - \$25,000
- Tax on Deeds (\$89,000)
- General Fund Portion of Lodging Tax – \$35,284
- Building and Trades Permit Fees – (\$124,667) [one-time project loss + fee increase]
- Plan Review Fees - \$19,000
- Interest Revenue – (\$250,000)
- In-House EMS Transport Fees – (\$108,198)
- DMV Block Revenues - \$26,000
- Recreation Fees – (\$52,600)
- Police Security Recovered Costs – (\$30,000)
- New Credit Card Convenience Fee (1.4%) - \$130,000
- Sheriff Courthouse Security Fee - \$47,000
- State Communication Taxes – \$25,000
- Consumer Utility Taxes - \$31,000
- Public Assistance (Social Services) – \$40,480
- Children's Services Act - \$102,407
- Federal Welfare Administration - \$122,342
- FEMA SAFER Grants - Fire/EMS – (\$102,899)
- Drug Court Treatment Grant - \$90,000 (Moved from Special Revenue Fund)
- Transfer from Schools CSA - \$27,679

Special Accounts & Funds

Riverside Criminal Justice Agency

Riverside Criminal Justice Agency is a self-supporting fund which relies on state grants in the amount of \$691,777 and local funding from the three participating jurisdictions, Hopewell, Surry and Prince George totaling \$153,624. The contribution for Prince George is adopted at \$69,131. Planned use of \$179,218 in Riverside Criminal Justice Agency fund balance is included for FY '22. Remaining funds in the budget are provided by client fees for services to make a total adopted budget of \$1,060,619. Prince George is the fiscal agent for Riverside Criminal Justice Agency and includes the Agency in the County-wide budget.

Drug Court Program

A new department has been established for Drug Court in the General Fund, a program that was formerly part of the Riverside Criminal Justice Agency, but now will be under the supervision of the Circuit Court Judge.

A budget of \$103,000 has been established to include salaries and benefits for a Drug Court Coordinator and a part-time employee responsible for client home visits which consist of curfew checks, drug screenings, and searches for alcohol, drugs, firearms and paraphernalia. Revenues for the new department will be provided through a state grant for Drug Court and participant drug court fees.

Economic Development and Tourism

Economic Development is fully supported by Meals Tax charged in the County. The total budget is \$1,215,911, an increase of \$175,911 (16.91 percent).

The Department of Economic Development will pay \$355,407 in debt related to the construction at Crosspointe Centre. The purchase of two vehicles is planned for FY '22 at \$56,500.

For FY '22, Economic Development will commission a County strategic plan and an Exit 45 strategic plan for future growth initiatives within the County. An amount of \$200,000 has been set aside for these action plans to identify potential growth opportunities in the community.

This fund covers the County memberships with Virginia's Gateway Region for \$52,145, 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, which was approved in 2020 by the General Assembly to increase to seven percent. Two percent will remain in the General Fund and the remaining five percent will be transferred to the Tourism Fund which is specifically designated to promote Tourism activity in the County.

The FY '22 budget projects \$540,411 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 of the Tourism Fund lodging tax (\$40,531) 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 \$149,410 for debt service on the I-95 Exit 45 water system and \$20,000 for maintenance of improvements made at Exit 45. The adopted contingency is \$126,081.

Conclusion

The adopted Budget for FY '22 is balanced in accordance with State financial principles.

Budget highlights include:

- An increase in Real Estate assessed values of 1.1 percent (including new construction), with no increase in the tax rate. This increase is largely attributable to new construction and improvements.
- Continuing to set aside over \$1.2 million for the construction and debt payments for a new elementary school and other capital projects; funding a total of \$8,330,740 in General Fund debt retirement and contributions to debt reserves.
- Increases in building permit fees to keep up with inflation.
- Funds the Public School Division at \$17,056,643, a \$367,808 increase over FY'21. The transfer is based on the School Revenue Sharing Calculation.
- Funds volunteer programs at \$4,800,056, 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 Program.
- Provides funding for the Children's Services Act at \$2,163,720, with \$804,038 the required local match. The increase in Children's Services Act spending is \$158,420 or 7.9 percent.
- Includes funding for capital projects and law enforcement and administrative vehicles and recommends a \$26,694 increase for equipment and software in the General Fund.
- Includes general fund transfers to the capital fund for Fire/EMS apparatus and Fire/EMS equipment of \$86,129 and \$183,538 respectively which adheres to

County Ordinances §74-4 and §74-6 which devote a combined 3¢ of Real Estate Tax Revenues to these purchases (when combined with debt service payments).

- Includes funding for Utility projects in the amount of \$1,720,000.
- Two new positions are added in Social Services.
- A ten percent increase is included for employee health insurance premiums.
- Salary increases or one-time bonuses are included for full-time and part-time regular and part-time salaries employees.
- \$250,000 is budgeted for building maintenance.
- Keeps Fund Balance at 20 percent, above the 12.5 percent mandated by policy established by the Board of Supervisors.

I would like to thank Deputy County Administrator/Finance Director Betsy Drewry; Accounting Supervisor Lori Robertson; Financial Reporting Accountant Ashley Talmage and Deputy County Administrators Jeff Stoke and Julie Walton for their assistance in putting this document together.

Sincerely,

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

Percy C. Ashcraft
County Administrator

VISION

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

MISSION

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

CORE VALUES

INTEGRITY

ACCOUNTABLE

TRANSPARENCY

INNOVATION

RESPECT

STEWARDSHIP

A PLACE WHERE VOLUNTEERS MATTER

STRATEGIC PLAN

The Board of Supervisors recognizes its responsibilities of providing core services to the citizens of Prince George in the areas of education, public safety and social services. The County plans to prepare a new strategic plan during 2021-2022 and a request for proposals was be issued in June of 2021 to secure services for this initiative. During the last process, the following strategic initiatives were 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.

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.

INITIATIVE TWO: PRACTICE GOOD GOVERNANCE.

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.

INITIATIVE THREE: FUNDING THE FUTURE

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.

INITIATIVE FOUR: STRENGTHEN CIVIC PARTNERSHIPS

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

ACTION AGENDA:

1. Develop Public Service Announcements (PSA) for the media.
2. Sponsor a Prince George County Local Government Academy to assist County residents to

gain insight and understanding about their County government.

3. Sponsor an annual boards and commission appreciation reception.

GOALS & PERFORMANCE MEASURES

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

The County publishes an **Annual Report** that summarizes activities and accomplishments of each County department. The report for 2020 can be found on the County's website in the County Administration section using the following link.
<https://cms1files.revize.com/princegeorge/2020%20Annual%20Reports.pdf>

COMMUNITY PROFILE

Overview

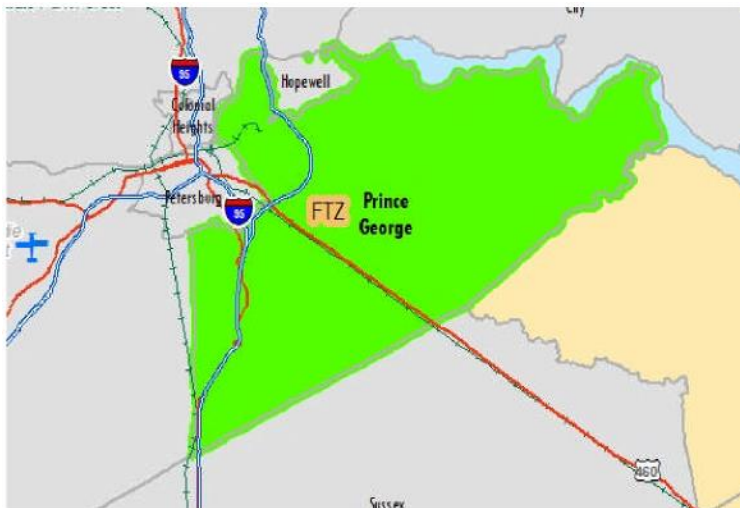
Prince George County, Virginia is a suburban community of 37,350 residents. It is centrally located in southeastern Virginia and is included in the Richmond Metropolitan Statistical Area (MSA).



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

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

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



Distance from Major Points of Interest

Richmond: 25 miles northeast

Washington, DC: 125 miles north

Port of Hampton Roads: 90 miles southeast

Raleigh, NC: 150 miles south

History

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

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

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

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

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

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

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

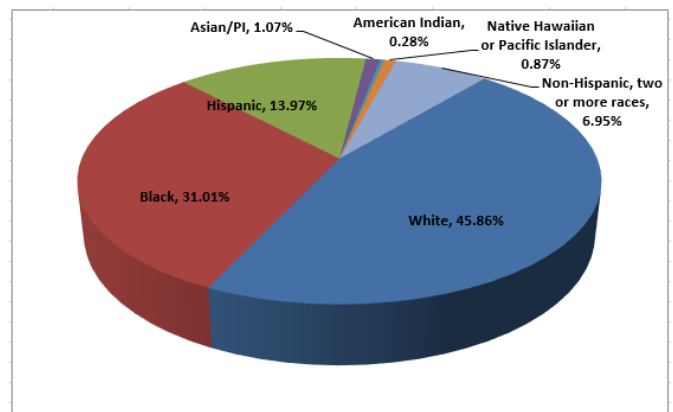
center of both basic and advanced training of quartermaster personnel. In 1950 it was re-designated Fort Lee, and its primary mission today is focused on quartermaster and logistics training disciplines.

Public Schools

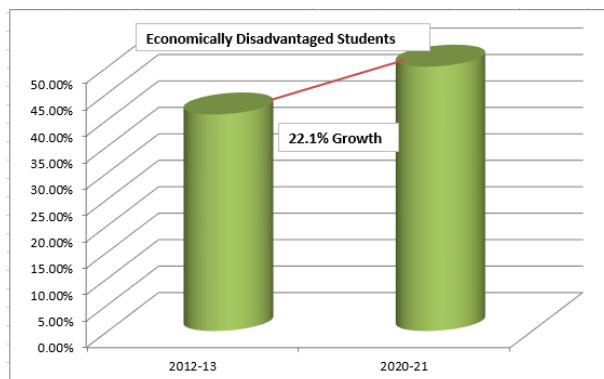
Prince George County Schools include 5 elementary, 1 middle, 1 junior high and 1 high schools. In addition, the County is part of Rowanty Technical Center, a regional technical school.

Student Enrollment for the 2020-21 school year is 5,960 (Fall Membership K-12) with an additional 139 Pre-K students. K-12 enrollment is down from 6,228 in 2019-20, largely due to COVID enrollment loss. The FY2020-21 school budget was based on a projected Average Daily Membership (ADM) of 6,162.5. Projected ADM for the 2021-22 school year was decreased to 5,906. Virginia school systems did receive enrollment hold harmless funding for FY2021-22 because of pandemic impacts on enrollment.

Based on statistical data available on the Virginia Department of Education website, the student population of Prince George County Public Schools reflects diversity in race/ethnicity with 45.86% of students reported as White, 31.01% as Black, 13.97% Hispanic, 6.95% identifying as Non-Hispanic, two or more races, 1.07% Asian/PI, 0.87% as Native Hawaiian or Pacific Islander, and 0.28% as American Indian. The overall demographic information has remained fairly consistent during the last five school years.



In 2019-2020 Prince George County Public Schools served 1,939 military dependent students whose parents were members of the Armed Forces or civilian employees of the Department of Defense. Of these students, 1,652 lived on federal property. The total percentage of Military Dependent students served in PGCPs during 2019-2020 was 30.52% [using fall 2020 PK-12 Membership of 6,099]. Data is not available for the 2020-2021 school year as a formal military student count was not conducted due to the COVID-19 pandemic. 2019-2020 numbers were used for Impact Aid purposes.



Students who are considered Economically Disadvantaged made up 40.95% of the student population in 2012-2013. This percentage has increased to 49.98% for the 2020-2021 school year. Additionally, students with disabilities make up 12.9% 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

The 2022-2027 School Comprehensive Plan is in development.

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

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

Prince George County, Virginia, unemployment rate was stable in 2019, and was at 2.9% in December of 2019. The COVID-19 pandemic created dramatic increases in unemployment levels throughout the nation, Commonwealth of Virginia and the County. The April 2020 rates were at a high of 9.9% and the business environment continues to rebound with the March 2021 unemployment rate at 6.0%.

There were a total of 2,344 business licenses in 2020 (2,260 in 2019). New business licenses in 2020 amounted to 396 (compared to 416 in 2019). The remaining 1,948 business licenses were renewals.

Selected highlights for 2020:

- On February 20, Congressman A. Donald McEachin (VA-04) and Congresswoman Abigail Spanberger (VA-07) co-hosted a Conversation on Rural Broadband with local officials, community leaders, and broadband advocates to discuss federal solutions to barriers expanding broadband access to unserved areas. Held at Prince George Central Wellness Center, the roundtable was moderated by Jeffrey Stoke, Deputy County Administrator of Prince George County, and included leaders from the Prince George Electric Cooperative, VCTA, The Broadband Association of Virginia and the Office of the Governor of Virginia.
- On May 20, PGEC Enterprises, LLC, Prince George County and the Prince George IDA signed a Phase II MOU for fiber deployment in the Burrowsville and Carson areas. The \$1,000,000 agreement has the common goal of connecting our community through high-speed, fiber-to-the-home internet access. Broadband has become a required utility and, during these times of self-isolation, remains a vital link for work, school, family and even shopping.
- Administered \$2,147,222.62 to eighty five (85) Prince George County small businesses through the Prince George CARES Small Business Grant program via the Prince George County Industrial Development Authority by December 30.
- Responded to 28 industrial prospects with several site visits evaluating potential County locations. The prospects were generated by Virginia's Gateway Region and the Virginia Economic Development Partnership.
- Attended one tradeshow before global shutdown – MODEX March 9-12 in Atlanta, GA.
- Work continues on preparing both fields and program to host the 2021 Dixie Softball World Series for both the Darlings division (7-8 years old) and Angels X-play division (9-10 years old).
- Completed the Prince George County 2020 Tourism Guide.
- The Rolls-Royce aircraft component factory will close and lay off the remaining workforce by June 2021, a victim of the economic downturn and collapse in global airline travel resulting

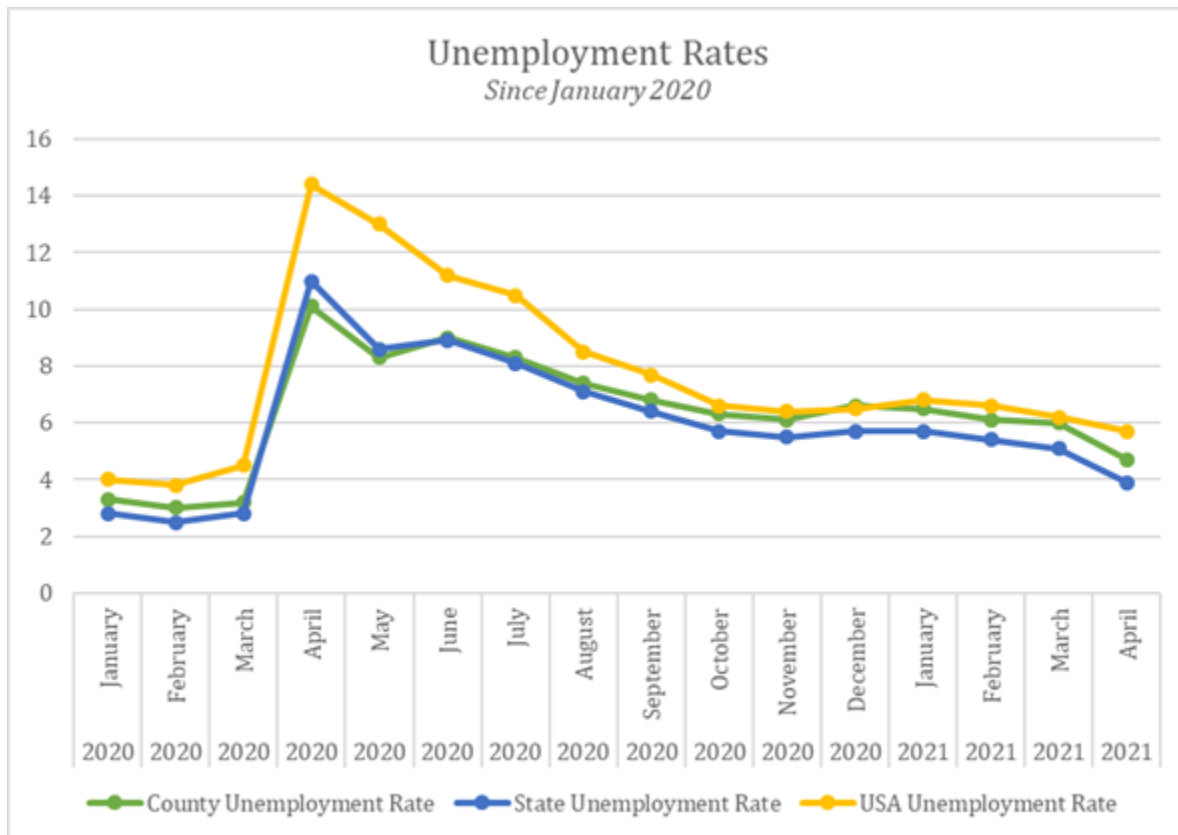
from the COVID-19 pandemic. Jeffrey Stoke, Deputy County Administrator stated, “We are disappointed to hear about the Rolls-Royce decision to close the Crosspointe Centre facility in Prince George County, Virginia. We acknowledge the COVID-19 pandemic has decimated the aerospace industry and Rolls-Royce has reduced workforce at a global level. We will continue to work with Rolls-Royce in assisting the local labor force transition to their next endeavor and plan for an economic future beyond the pandemic.” The factory, which opened in 2011 on a 1,000-acre site, had reached peak employment of about 400 people last year. “The COVID-19 pandemic has caused a historic collapse in civil aviation, which will take several years to recover. As a result, we’ve had to make difficult, but necessary, decisions to protect the future of our business,” stated Rolls-Royce North America spokesman Don Campbell. In March 2012, the Rolls-Royce factory hosted a major public event for then-President Barack Obama, who toured the plant and spoke there to a large crowd of employees, visitors and media representatives, proposing a \$1 billion national network of research centers to foster manufacturing competitiveness in the United States.

- Visited 12 businesses (in-person and virtually) as part of the Business Retention and Expansion (BR&E) program.
- Hosted a virtual Longwood Small Business Development Center program for small business economic recovery on September 24.
- Upgraded Economic Development and Tourism website format and data for County system-wide update.
- Submitted the Enterprise Zone Annual Report to the Virginia Department of Housing and Community Development.
- Held six (6) Prince George County Industrial Development Authority Board meetings. The FY20 audit is complete and in proper order.
- Provided two (2) “Key to the County” plaques for ribbon cuttings, grand opening events, and special anniversary celebrations.
 - RAMS Café
 - Dollar General on Route 10
- Assisted with the US Census preparations and count including the creation of a Prince George County Complete Count Committee.
- Applied for a regional grant with the Virginia Gateway Region (VGR) through GO Virginia to perform site studies for our region. VGR is allocating \$537,200 for Prince George County. Based on five (5) Prince George County sites, VGR suggested an in-kind grant match amount of \$838,417 (Utilities Department project – Route 460 waterline.) from Prince George County. Grant funding would go to Timmons Engineering to perform the work required by VEDP to raise the Tier ranking from 2 to 4 for certain industrial sites in Southpoint Business Park. Even though the County is not directly applying for the grant, VGR is including the County in the grant request and asking for in-kind 2:1 matching funds from each locality required by GO Virginia. A Go Virginia grant determination will be decided in March 2021.
- Construction began on 200,000 sq.ft. and 650,000 sq.ft. spec buildings in Southpoint Business Park by the Hollingsworth Company. Marketing of the buildings has begun.

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

The Top Employers in Prince George County for 2020 were: the U.S. Defense Department, the County of Prince George, the U. S. Department of Justice, Delhaize America Distribution Center (Food Lion DC), Cantu Services, Perdue Products, Rolls-Royce Crosspointe Operations, Standard Motor Products, Inc. and the U. S Department of Army and Air Force, and the U. S. Army Non-Appropriated Funds Division. All of these companies employed 250+ people.

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



STATISTICAL DATA



Year Established: 1703

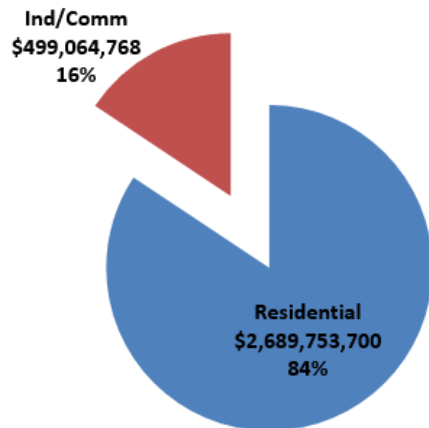
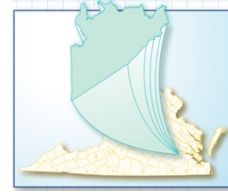
Area: 265.16 sq miles

Total Adopted Fiscal Year 2022 Budget: \$134,390,462
(Includes Utility Enterprise Fund)

Population*	37,633
Median Household Income	\$71,912
Housing Units	12,475
Owner-Occupied housing unit rate	67.60%
Persons per Household [2015-2019]	2.85
High School Graduate or higher (age 25+)	90.60%
Bachelor's Degree or higher (age 25+)	23.60%
Persons in Poverty	8.10%

*University of Virginia Weldon Cooper Center, Demographics Research Group. (2020).

Source: US Census website



Land Book / Assessor Information

Land Book Summary	Projected 2022	FY 2021
Residential / Agricultural	2,567,135,300	2,504,749,000
Multi-Family	122,618,400	121,078,500
Commercial / Industrial	499,064,768	516,961,100
Total Land Book	3,188,818,468	3,142,788,600
Assessment Frequency	Annual	

Major Employers

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



Public Schools in the County

School	Enrollment
Elementary	
L L Beazley*	617
D A Harrison*	520
North*	730
South *	447
W A Walton*	507
Middle School	
J E J Moore	1,476
Jr High School	
N B Clements**	
High School	
Prince George High	1,802

*Includes PreK

**N B Clements now reported with JEJ Moore & PGHS

Police Department

Sworn Officers	59
Civilians	3.5
Auxiliary	8
Emergency Communication Center	17

Crime Statistics (2020) - "A" Offenses

Violent Crimes	397	} 1,573
Property Crimes	787	
Crimes Against Society	389	

Traffic Data Total (2020)

Traffic Stops	6,564
Summons	6,002
Warnings	2,108



Animal Services

Officers + Supervisor (1)	4
Adoption Coordinator	1
Kennel Attendants	1
Part-Time	4
Animal Intakes (2020)	907

Fire & Emergency Protection

2020

Paid Staff Full-Time - Response*	29
Paid Staff Part-Time - Response	20
Support Staff	2
Volunteers (Active)	160
Calls for Service (2020)	4,859
Average EMS Response Time - Suburban	
P1	8.5
P2	12.8
P3	12.1
Average EMS Response Time - Rural	
P1	10.1
P2	12.8
P3	12.9

*Includes Director

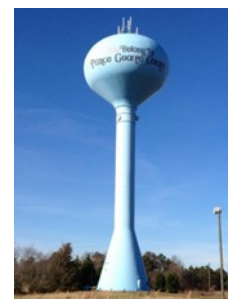
Top 10 Water Customers

Gallons Used 2020

Riverside Regional Jail	47,021,118
Service Center Metals	21,370,100
Pine Ridge Trailer Park, Sun Communities	19,372,284
Independence Place Apartments	13,230,767
Rolls Royce	12,497,531
Food Lion Distribution	10,608,876
Country Aire Mobile Home Park	9,211,207
Jefferson Pointe Apartments	8,447,101
Puddledock Place Apartments	7,638,300
Bailey's Ridge Apartments	6,388,707

Water & Wastewater Services

Customers served - 2020	4,490
Gallons used daily - Water 2020	973,905



BUDGET PROCESS & POLICIES

PURPOSE OF BUDGETING

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

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 2021-22 Budget Plan*** is the original proposed budget issued by the school superintendent. This was presented to the School Board on February 11, 2021. This document includes the School Fund and School Self-Sustaining Funds budgets.
- The ***County's Introduced 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's Introduced Budget was compiled following several pre-budget work sessions wherein the Board of Supervisors established priorities to be included in the FY2022 budget. The introduced presented to the Board of Supervisors and to the public on March 9, 2021.
- ***Recommended Capital Improvement Program*** contains detailed information on proposed capital projects for both local government and schools. The CIP process was halted for FY2022 due to possible COVID financial impacts, and due to limited availability of funding for new projects. The FY2021 document was included County's Introduced Budget with minor adjustments for FY2022.
- 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's Introduced Budget and was adopted on May 25, 2021.

- 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 25, 2021.
- The ***School Board's Adopted Budget*** is the final approved budget for the School Division. The School Board adopted its budget on March 18, 2021, making adjustments to the Superintendent's proposed budget. Anticipated state revenues increased because of General Assembly actions. The School Board's adopted budget was incorporated into the County's adopted budget.

Budget Awards

Prince George County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for several years. The most recent award for FY2021 can be seen on the following page.

Bond Rating

Prince George County's AA bond rating was reaffirmed in December of 2020, when the Board of Supervisors authorized refinancing of bonds to take advantage of lower interest rates. Our rating with Moody's is Aa2 and our rating with S&P is AA+. 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, 2020

Christopher P. Morill

Executive Director

STATE REQUIREMENTS

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 21/22, the Board adopted the tax rates on April 13th and the budget on May 11th. The official appropriation of funds takes place prior to July 1 of each year and is scheduled to occur on June 8, 2021.

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

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.

BUDGET CALENDAR

The County's budget schedule began in December of 2020 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. Finance and Administration staff held meetings with major departments to discuss their FY21/22 requests and those meetings were recorded to allow the Board of Supervisors to view videos of departmental and agency requests. Six pre-budget work sessions were held with the Board of Supervisors during January and February, and board members ranked requests and provided guidance on what initiatives to include in the County's Introduced FY21/22 budget. Requests and anticipated revenues were balanced, and staff prepared and the County Administrator presented the FY21/22 introduced budget on March 9, 2021.

After the introduced budget was presented, the Board held two work sessions to discuss needed revisions largely attributable to state actions, and fine-tuned revenue projections. After all of the budget changes were agreed upon, a public hearing on the tax rate was held on April 13. The Board set the tax levy for the coming year on April 13. A public hearing was held on adjusted budget document for FY 21/22 on April 27. The Board adopted the operating budget on May 11. Appropriation of the adopted budget is scheduled for June 8.

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

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. Children's 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. New for FY21/22 in the other area is a local Drug Court program which was formerly administered by Riverside Criminal Justice Agency within the special revenue 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. A new special revenue fund was established in FY21 to account for Federal CARES funding activities. A similar fund will be established to account for Federal American Recovery Plan Act activities.

- 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?

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

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

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

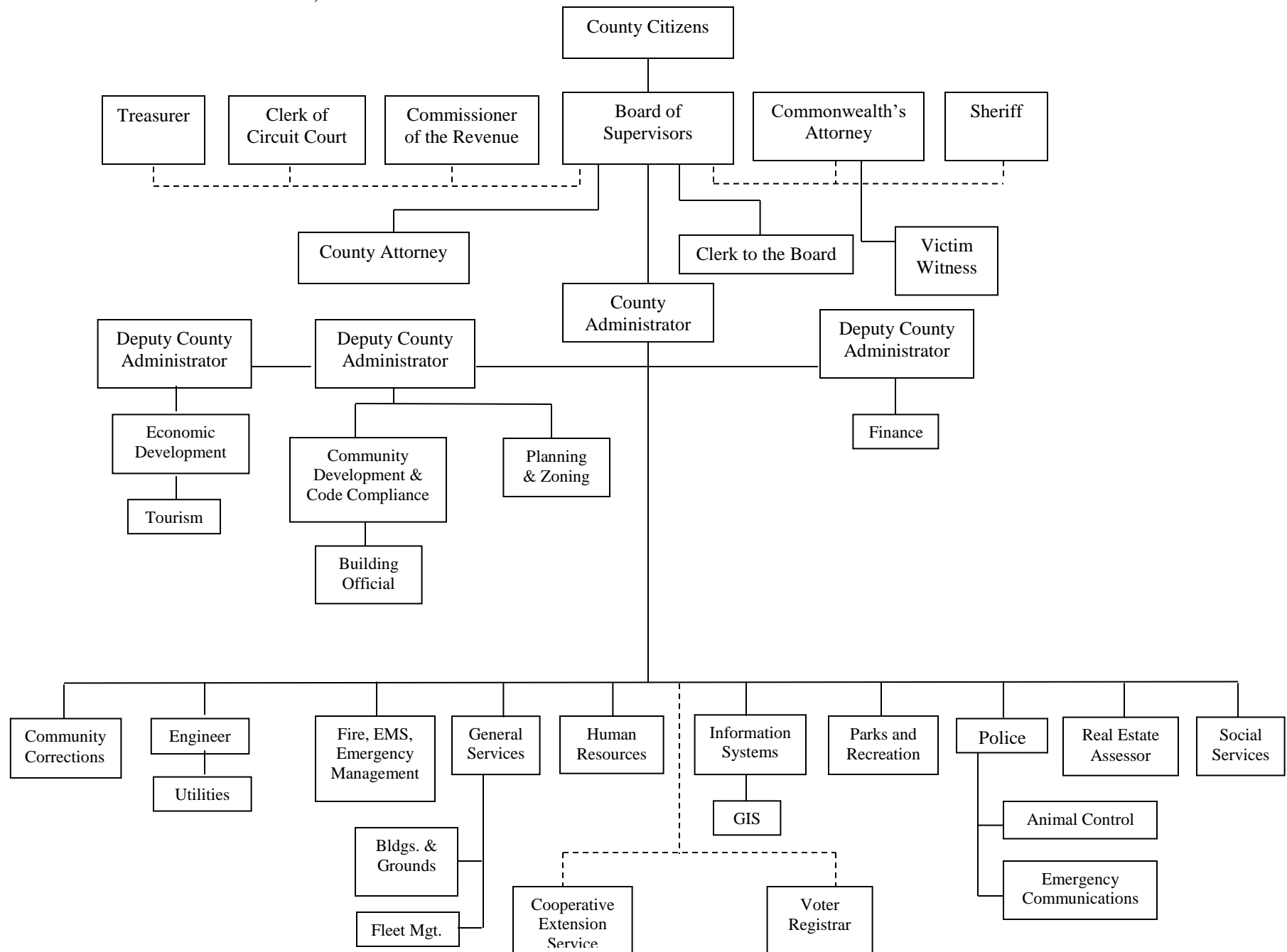
Prince George County				Primary Government
Governmental Fund Types				
General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	
Administration	Adult Education	County Debt Service	County/School CIP	
Constitutional Officers	Asset Forfeiture	General		
Administrtrive Services	Community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

BASIS OF BUDGETING AND ACCOUNTING

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

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

PRINCE GEORGE COUNTY, VA



FINANCIAL MANAGEMENT POLICIES

Adopted: November 7, 2006

Revised: July 12, 2011

Revised: May 13, 2014

Revised: November 27, 2018

FISCAL POLICY GUIDELINES - OBJECTIVES

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

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

Effective fiscal policy:

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

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

CAPITAL IMPROVEMENT BUDGET POLICIES

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

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.

DEBT POLICIES (CONTINUED)

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

BUDGET POLICIES

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

BUDGET POLICIES (CONTINUED)

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

FUND BALANCE POLICIES

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.

FUND BALANCE POLICIES (CONTINUED)


	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"> • Inventory • Prepaid Asset • Long-Term Receivables
Restricted	Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments	<ul style="list-style-type: none"> • Federal Grants • Unspent bond proceeds • Bond covenants • Taxes raised for a specific purpose
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"> • Encumbrances (formal action) • Limitation imposed no later than the close of the reporting period
Assigned	Intended use established by the County Administrator of his/her designee	<ul style="list-style-type: none"> • Encumbrances (informal action) • Recommended use of fund balance at year-end
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"> • 12.5% set aside for emergency needs as approved by Board of Supervisors

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.

FUND BALANCE POLICIES (CONTINUED)

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).

	<h2 style="text-align: center;">FISCAL YEAR 2021-2022 OPERATING & CAPITAL BUDGET CALENDAR</h2>
	<p>August 2020</p> <p style="text-align: center;">No Activity – THE NORMAL CAPITAL IMPROVEMENT PLAN PROCESS WAS SUSPENDED FOR FY2022 DUE TO LIMITED DEBT CAPACITY AND UNCERTAINTY SURROUNDING COVID-19 IMPACTS ON REVENUES</p>
P	<p>September 2020</p> <p style="text-align: center;">No Activity – THE NORMAL CAPITAL IMPROVEMENT PLAN PROCESS WAS SUSPENDED FOR FY2022 DUE TO LIMITED DEBT CAPACITY AND UNCERTAINTY SURROUNDING COVID-19 IMPACTS ON REVENUES</p>
R I	<p>October 2020</p> <p style="text-align: center;">No Activity – THE NORMAL CAPITAL IMPROVEMENT PLAN PROCESS WAS SUSPENDED FOR FY2022 DUE TO LIMITED DEBT CAPACITY AND UNCERTAINTY SURROUNDING COVID-19 IMPACTS ON REVENUES</p>
N C E G E O R G E	<p>November 2020</p> <p style="text-align: center;">No Activity – THE NORMAL CAPITAL IMPROVEMENT PLAN PROCESS WAS SUSPENDED FOR FY2022 DUE TO LIMITED DEBT CAPACITY AND UNCERTAINTY SURROUNDING COVID-19 IMPACTS ON REVENUES</p>
	<p>December 2020</p> <p style="text-align: center;">11 Operating Budget memo and templates provided to Department Heads (for request submission)</p> <p style="text-align: center;">16 Board Pre-Budget Work Session</p>
	<p>January 2021</p> <p style="text-align: center;">7 Board Pre-Budget Work Session</p> <p style="text-align: center;">13 Department Requests Due to Finance</p> <p style="text-align: center;">21 Board Pre-Budget Work Session</p> <p style="text-align: center;">14-31 County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p>
	<p>February 2021</p> <p style="text-align: center;">4 Board Pre-Budget Work Session</p> <p style="text-align: center;">11 Board Pre-Budget Work Session</p> <p style="text-align: center;">1-12 County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p> <p style="text-align: center;">12-23 Budget Revenue and Expenditure Fine Tuning</p> <p style="text-align: center;">24 Board Pre-Budget Work Session</p>
	<p>March 2021</p> <p style="text-align: center;">9 Presentation of County's Introduced Budget</p> <p style="text-align: center;">31 Budget Work Session</p>
	<p>April 2021</p> <p style="text-align: center;">6 Budget Work Session</p> <p style="text-align: center;">13 Tax Rate Public Hearing & Adoption</p> <p style="text-align: center;">27 Budget Public Hearing</p>
	<p>May 2021</p> <p style="text-align: center;">11 Budget Adoption</p>

BUDGET SUMMARY

This section of the budget provides summary information about all funds included in the County's Total Budget. The chart below provides the fund types for the Primary Government and the School Division which is considered a component unit. These funds were included in the budget adopted by the Board on May 25, 2021.

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

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

BUDGET-IN-BRIEF

Budget Highlights

The **Total Adopted** budget is \$134,390,462, \$8,202,689, 6.5% more than the FY20/21 adopted budget.

- School Budget changes represent \$5,947,847; 72.51% of the increase in the total budget. The main funding for these increases revenues were from state and federal sources.
- There were no tax rate increases in the adoption of the FY21/22 budget.
- There was no effective increase in the tax rate due to increases in real property assessed values for FY21/22, or “equalization;” the increase in assessed values was less than 1% net of new construction and improvements.
- An increase in building official fees was approved for FY21/22 and a new credit card convenience fee was approved to offset increase costs.
- There is no increase in water or sewer rates for FY21/22.

The **General Fund** budget is \$62,590,694, \$2,319,278, 3.85% greater than the FY20/21 adopted budget.

A recap of General Fund expenditure increases is shown below.

GENERAL FUND EXPENDITURE CHANGES		
Description	Amount	Notes
Increase in Transfer to Schools	\$ 367,808	
Increase in Transfer to Fire/EMS Equipment & Debt Service for SCBA	\$ 280,000	New Ordinance 74-6
Increase in Children's Services Act Expenditures	\$ 158,420	
Drug Court Program	\$ 103,000	Moved to General Fund from Special Revenue Fund for FY22
Credit Card Processing Fees	\$ 65,000	Increase in third-party processing costs; offset with new revenue - Credit Card Convenience Fee
Increase in Riverside Regional Jail Contribution	\$ 49,763	
Increase in Crater Youthcare Commission Contributions	\$ 17,798	
Radio Tower Lease Cost Increase	\$ 45,842	
Maintenance Service Contract Cost Increase	\$ 41,724	Fire/EMS and General Services
Software Support Increase	\$ 29,694	Munis Priority Software support increase
Increase in Fuel Costs	\$ 12,000	
RCJA Contribution Increase	\$ 6,145	Prince George County share of Riverside Criminal Justice Agency costs
Pay Increases for County Employees	\$ 1,116,007	Investment in Public Safety Increases (Police; Fire/EMS; Sheriff); Constitutional Officers and employees (5% increase on funded Comp Board salary) - certified law enforcement service and certification year's service based; 5% Increase for state-supported Social Services Employees; 2% Increase for Other County employees
Additional Employees	\$ 150,054	2 Positions - Social Services
Health Insurance Increase	\$ 206,002	
Worker's Compensation Increase	\$ 20,507	Increase in experience modifier
Garage Part-Time Wages	\$ 17,465	Data Entry for New System
Minimum Wage Increase	\$ 14,946	Impacts Part-Time Recreation Employees
	\$ 2,702,175	

The adopted **School System** operating budget is \$71,193,203 with a local transfer in the amount of \$17,056,643 [\$16,893,258 for operations; \$163,385 for textbook fund] calculated in accordance with the modified Revenue Sharing Calculation approved by the Board of Supervisors in August of 2019. The School System Federal Programs, Textbook, and School Nutrition budgets are \$2,613,396; \$641,518; and \$3,222,798 respectively. The School System's total budget of \$77,670,915 grew by \$5,947,847, 8.29% overall.

The **Utilities** budget is \$8,876,350, \$375,837 more than the FY20/21 adopted budget; net of inter-fund transfers, the Utilities budget is \$6,834,160, \$87,432 more than FY20/21. There are no increases in water and sewer rate for FY2022. Only capital projects that can be cash funded

will be accomplished during FY 2022. Projected is \$42,337 in use of Utilities fund balance for FY2022. A pro-forma financial analysis of Utilities operations is underway to determine capacity for upcoming utilities expansion projects.

There is no planned use of General Fund Balance in the adopted FY21/22 budget. The board is committed to eliminating dependence on Fund Balance for operations.

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

FY2022 Projects - In FY2021 CIP Plan Adopted FY2021 Budget Scenario 3			
Project Description	Category	Total Cost to Finance	FY Timing
Fire Company 1 Renovations**	County / Public Safety	\$ 2,500,000	2022
School Buses	School	\$ 412,000	2022
Police / County Vehicles	County / Public Safety	\$ 400,000	2022
TOTALS		\$ 3,312,000	
Spring 2022 Borrowing			

**Amount / priority under evaluation

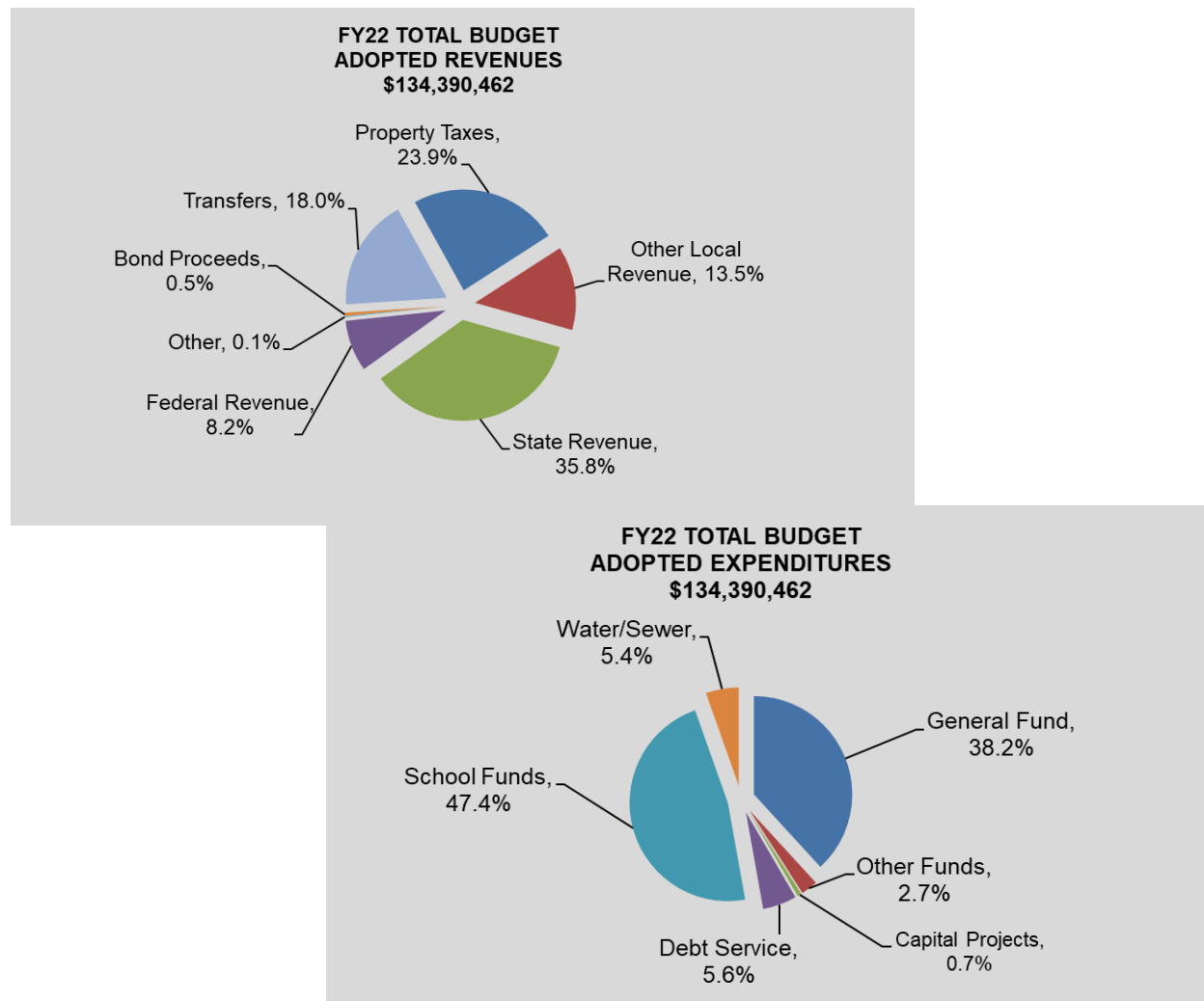
FY2021 Projects - Adopted Budget Scenario 3			
Project Description	Category	Total Cost to Finance	FY Timing
New Walton Elementary School Design Phase	School	\$ 845,432	2021
New Walton Elementary School	School	\$ 31,108,719	2021
Prince George High School Generator	School	\$ 179,220	2021
Zoll X Series Monitors / Defibrillators	Public Safety	\$ 157,276	2021
Fleet Garage Bay Expansion	County	\$ 2,100,000	2021
School Technology Infrastructure	School	\$ 328,000	2021
School Buses	School	\$ 412,000	2021
Police / County Vehicles	County / Public Safety	\$ 400,000	2021
Self Contained Breathing Apparatus*	Public Safety	\$ 1,072,505	2021
TOTALS		\$ 36,603,152	
*Will be financed by devoted 1¢ of RE Tax Revenue - Ordinance §74-6			

Walton Elementary totals exclude \$2,000,000 of Fund Balance appropriated during FYs 2020 and 2021 for design and utilities work

BUDGET OVERVIEW

ALL FUNDS:

The County's adopted Fiscal Year 2022 combined capital and operating budget totals \$134,390,462, net of transfers.

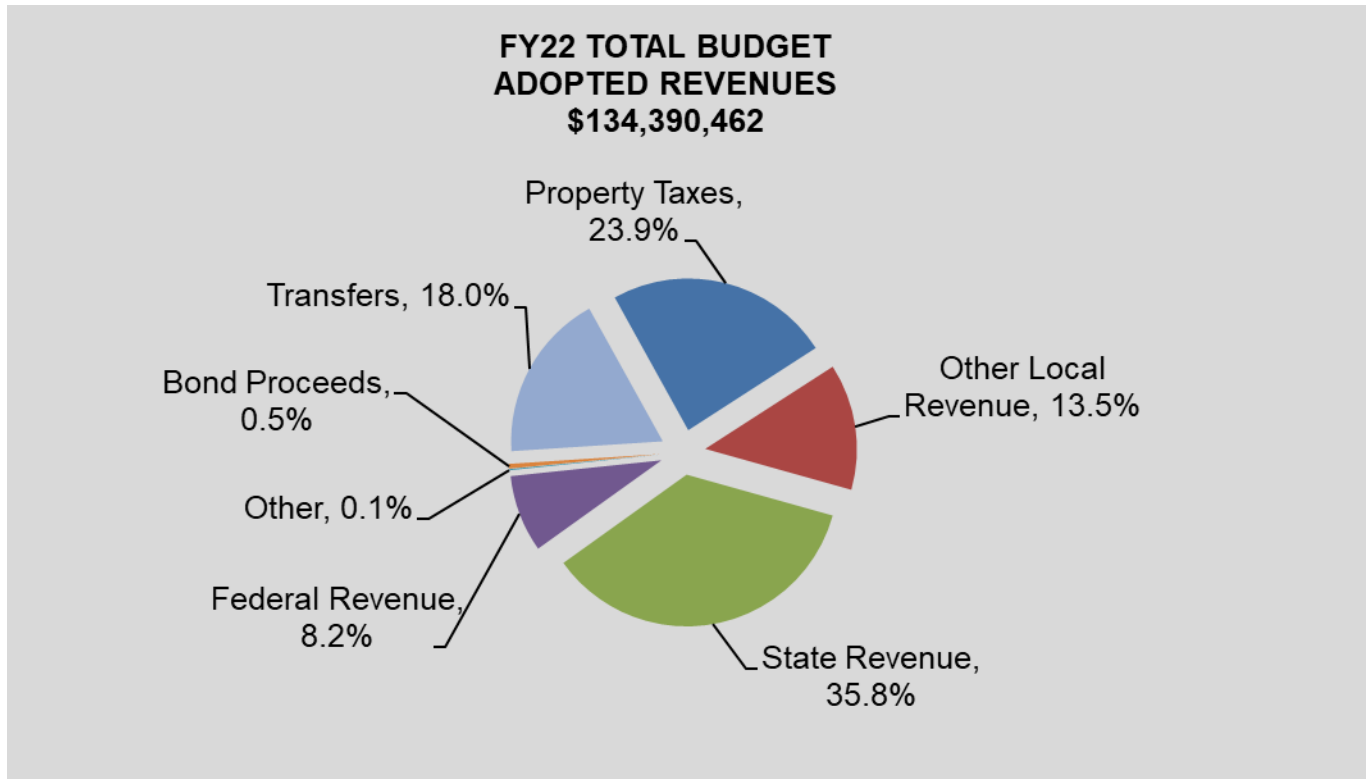


The Total Budget includes the General Fund, School Funds, Water/Sewer (Utility) Fund, Capital Fund as well as Special Revenue Funds and the Debt Service Fund.

TOTAL COUNTY REVENUES

FY21/22 TOTAL BUDGET

ADOPTED REVENUES

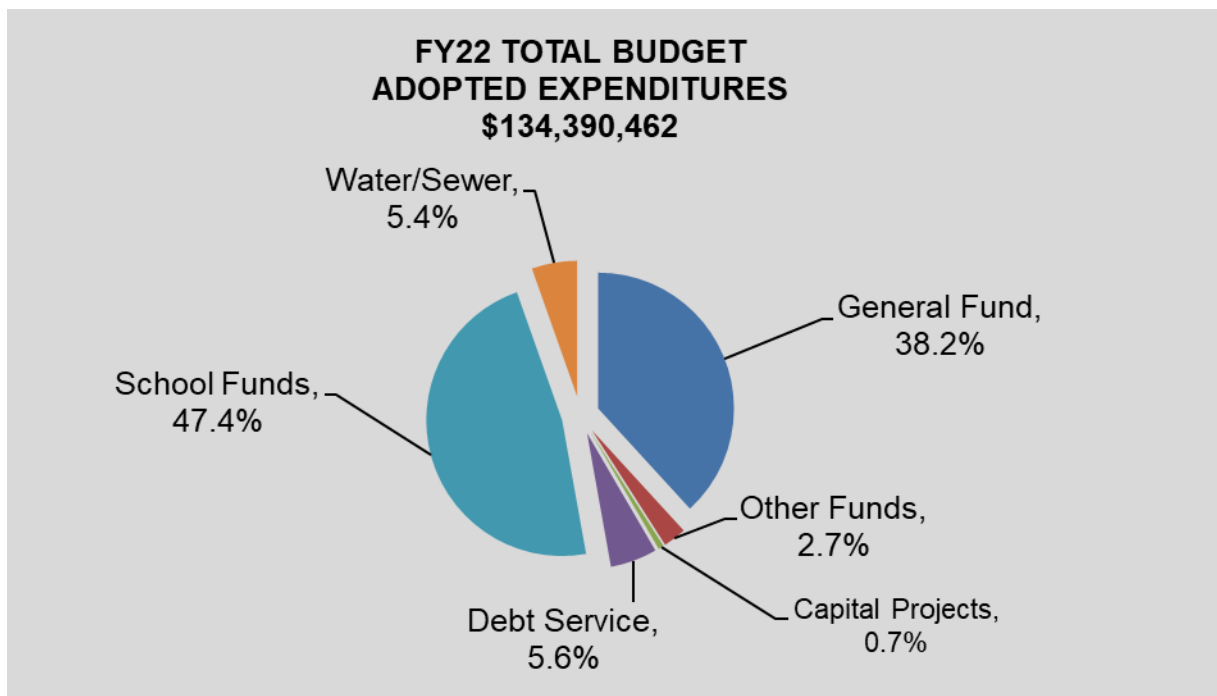


	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED	FY22 ADOPTED
Property Taxes	\$ 33,397,818	\$ 36,625,688	\$ 35,934,500	\$ 38,094,360	\$ 39,229,703
Other Local Revenue	\$ 19,929,480	\$ 22,674,098	\$ 20,410,697	\$ 20,738,310	\$ 22,043,626
State Revenue	\$ 50,337,390	\$ 53,413,094	\$ 54,411,567	\$ 54,995,751	\$ 58,599,698
Federal Revenue	\$ 11,169,317	\$ 11,860,386	\$ 11,046,323	\$ 11,277,800	\$ 13,481,467
Other	\$ 29,005,064	\$ 28,740,863	\$ 28,383,971	\$ 29,176,124	\$ 29,674,064
Bond Proceeds	\$ 9,300,000	\$ 9,450,000	\$ 400,000	\$ 812,000	\$ 812,000
Less Transfers	\$ (28,919,072)	(28,662,184)	(27,518,100)	(28,906,571)	(29,450,096)
Total, All Funds	\$ 124,219,997	\$134,101,945	\$ 123,068,958	\$ 126,187,775	\$ 134,390,462

TOTAL COUNTY EXPENDITURES

FY21/22 TOTAL BUDGET

ADOPTED EXPENDITURES



	FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY21 ADOPTED	FY22 ADOPTED
General Fund	\$ 56,215,597	\$ 56,550,627	\$ 57,761,488	\$ 60,271,416	\$ 62,590,694
School Funds	\$ 66,282,050	\$ 69,421,950	\$ 71,477,254	\$ 71,723,068	\$ 77,670,915
Capital Projects	\$ 2,700,728	\$ 6,866,801	\$ 562,537	\$ 887,733	\$ 1,081,667
Debt Service	\$ 8,026,238	\$ 8,018,669	\$ 7,987,412	\$ 9,633,057	\$ 9,127,376
Water/Sewer	\$ 5,633,568	\$ 7,301,090	\$ 8,538,263	\$ 8,502,513	\$ 8,876,350
Other Funds	\$ 4,072,549	\$ 4,938,464	\$ 4,260,104	\$ 4,076,559	\$ 4,493,556
<i>Less Transfers</i>	<i>\$ (28,919,072)</i>	<i>\$ (28,662,184)</i>	<i>\$ (27,518,100)</i>	<i>\$ (28,906,571)</i>	<i>\$ (29,450,096)</i>
Total, All Funds	\$ 114,011,658	\$124,435,418	\$ 123,068,958	\$ 126,187,775	\$ 134,390,462

REVENUES AND EXPENDITURES BY FUND & CATEGORY

A matrix of the County's adopted FY2022 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	\$ 39,229,703	\$0	\$0	\$0	\$0	\$0	\$39,229,703
Local Collections & Taxes	10,987,881	2,821,610	1,594,135	-	-	6,640,000	22,043,626
State Funds	9,896,569	928,101	47,775,028	-	-	-	58,599,698
Federal Funds	1,881,862	354,496	11,245,109	-	-	-	13,481,467
Debt Proceeds	-	-	-	812,000	-	-	812,000
Transfers from General Fund	-	210,131	17,056,643	269,667	8,330,740	-	25,867,181
Transfers from Other Funds	594,679	-	-	-	796,636	2,191,600	3,582,915
Use of Fund Balance	-	179,218	-	-	-	42,337	221,555
Other	-	-	-	-	-	2,413	2,413
TOTAL REVENUES	\$ 62,590,694	\$ 4,493,556	\$ 77,670,915	\$ 1,081,667	\$ 9,127,376	\$ 8,876,350	\$ 163,840,558
TRANSFERS IN	\$ 594,679	\$ 210,131	\$ 17,056,643	\$ 269,667	\$ 9,127,376	\$ 2,191,600	\$ 29,450,096
TOTAL REVENUES NET OF TRANSFERS IN	\$ 61,996,015	\$ 4,283,425	\$ 60,614,272	\$ 812,000	\$ -	\$ 6,684,750	\$ 134,390,462

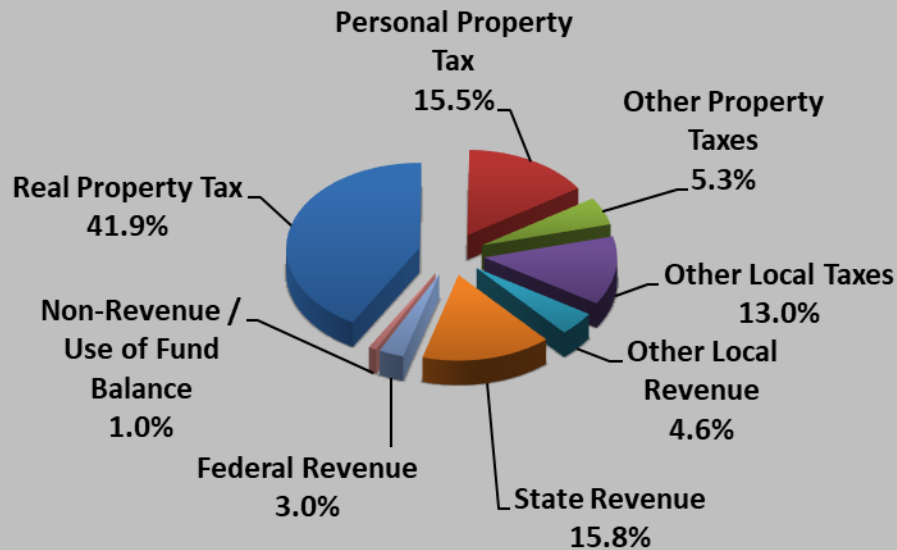
Expenditure Type	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL
Wages & Benefits	\$ 23,515,557	\$ 2,202,254	\$ 63,657,335			\$ 1,242,457	\$90,617,603
Purchased & Internal Services	4,581,345	391,128	2,452,769		5,500	3,120,185	10,550,927
Utilities & Communications	1,258,702	29,000	1,668,737			142,350	3,098,789
Insurance	221,734	1,098	219,746			14,000	456,578
Leases/Rentals	166,777	65,899	120,823			60,155	413,654
Travel & Training	221,929	44,879	790,678			4,500	1,061,986
Contributions to Other Entities	1,043,506	425,311	-			-	1,468,817
Materials/Supplies/Miscellaneous	1,599,161	136,096	4,221,888			682,000	6,639,145
Payment to Joint Operations	391,444	-	803,421			-	1,194,865
Capital Outlay	422,541	56,500	2,040,808	1,081,667		1,200,000	4,801,516
Public Assistance	2,937,375	15,000	-			-	2,952,375
Transfers, Debt Payments & Debt Reserves	25,870,302	1,126,391	594,679		9,121,876	2,410,703	39,123,951
Contingencies	360,322	-	1,100,031			-	1,460,353
TOTAL EXPENDITURES	\$62,590,694	\$4,493,556	\$77,670,915	\$1,081,667	\$9,127,376	\$8,876,350	\$163,840,558
TRANSFERS OUT	\$25,867,181	\$946,046	\$594,679	\$0	\$0	\$2,042,190	\$29,450,096
TOTAL EXPENDITURES NET OF TRANSFERS OUT	\$36,723,513	\$3,547,510	\$77,076,236	\$1,081,667	\$9,127,376	\$6,834,160	\$134,390,462

GENERAL FUND REVENUES

FY21/22 ADOPTED

GENERAL FUND REVENUES

FY 2022 Adopted General Fund Budget Revenues \$62,590,694



	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ADOPTED	FY22 ADOPTED
Real Property Tax	21,785,294	23,231,788	23,994,641	25,577,000	26,235,000
Personal Property Tax	8,269,500	9,456,170	10,018,189	8,740,860	9,681,000
Other Property Taxes	3,343,024	3,937,730	3,902,820	3,776,500	3,313,703
Other Local Taxes	6,923,990	7,238,803	7,734,070	6,984,445	8,137,164
Other Local Revenue	2,548,551	3,570,005	3,569,314	3,171,230	2,850,717
State Revenue	9,194,531	10,083,700	9,878,804	9,596,962	9,896,569
Federal Revenue	1,555,661	1,927,544	1,995,124	1,857,419	1,881,862
Non-Revenue & Use of Fund Balance	379,919	545,248	745,062	567,000	594,679
Total, General Fund	\$ 54,000,471	\$59,990,987	\$ 61,838,023	\$ 60,271,416	\$ 62,590,694

GENERAL FUND REVENUES

ACCOUNT	TITLE	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	21,444,019	22,495,188	23,156,667	24,952,000	25,610,000	658,000
0100-10-501-8100-00000-000-000-000-311102-	DEL TAXES:RE PRIOR YEARS	341,275	736,600	595,955	625,000	625,000	-
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	-	-	242,019	-	-	-
0100-10-501-8100-00000-000-000-000-311105-	DEL ROLLBACK TAXES	-	-	-	-	-	-
REAL PROPERTY TAXES		21,785,294	23,231,788	23,994,641	25,577,000	26,235,000	658,000
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,595,313	1,500,862	1,607,959	1,588,000	1,880,000	292,000
0100-10-501-8101-00000-000-000-000-311202-	DEL TAXES-PUBL.SER.RE	16	20,526	-	-	-	-
PUBLIC SERVICE CORPORATION TAXES		1,595,328	1,521,388	1,607,959	1,588,000	1,880,000	292,000
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	7,508,155	8,018,995	8,858,219	8,009,500	8,800,000	790,500
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	678,198	1,320,534	1,018,869	625,000	750,000	125,000
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	76,806	104,569	129,451	100,360	125,000	24,640
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	6,341	12,072	11,649	6,000	6,000	-
PERSONAL PROPERTY TAXES		8,269,500	9,456,170	10,018,189	8,740,860	9,681,000	940,140
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,281,138	1,501,277	1,678,203	1,500,000	740,203	(759,797)
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	2,871	8,623	833	3,500	3,500	-
MACHINERY & TOOLS TAXES		1,284,009	1,509,900	1,679,036	1,503,500	743,703	(759,797)
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	256,546	446,951	228,430	350,000	350,000	-
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	173,761	447,929	292,029	300,000	300,000	-
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	33,379	11,562	95,367	35,000	40,000	5,000
PENALTIES & INTEREST		463,687	906,442	615,825	685,000	690,000	5,000
TOTAL: GENERAL PROPERTY TAXES		33,397,818	36,625,688	37,915,650	38,094,360	39,229,703	1,135,343
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	2,584,683	2,719,468	3,250,168	2,837,650	3,800,000	962,350
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	790,131	795,693	830,051	800,000	830,000	30,000
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	73,296	75,482	75,773	74,000	75,000	1,000
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-	-
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	202,793	181,382	244,212	166,500	210,000	43,500
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	493,063	556,740	621,781	504,062	615,000	110,938
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	96,680	103,888	103,428	96,300	100,000	3,700
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	409,727	326,368	281,129	273,182	285,000	11,818
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	73,522	68,757	59,999	68,000	51,000	(17,000)
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	6,175	5,386	4,312	5,500	2,000	(3,500)
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	226,271	208,157	138,343	180,000	130,000	(50,000)
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	23,978	19,436	46,822	17,598	15,000	(2,598)
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	152,080	232,095	187,448	194,273	155,000	(39,273)
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	11,315	17,216	14,253	12,000	15,000	3,000
0100-10-502-8108-00000-000-000-000-312501-	MOTOR VEHICLE LICENSES	1,000,920	1,104,815	1,088,786	1,061,500	1,100,000	38,500
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	133,589	139,945	119,309	138,000	138,000	-
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRD TN & WILLS	358,400	397,765	438,652	375,000	400,000	25,000
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	287,366	286,209	229,602	180,880	216,164	35,284
TOTAL OTHER LOCAL TAXES		6,923,990	7,238,803	7,734,070	6,984,445	8,137,164	1,152,719
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	7,994	7,799	7,026	8,000	8,000	-
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	8,525	1,673	840	1,600	1,600	-
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	923	857	917	850	850	-
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	168,819	235,537	348,867	280,555	259,675	(20,880)
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	-	520	360	500	500	-
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	66,923	80,966	137,750	106,978	93,222	(13,756)
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	37,472	34,318	33,060	75,828	41,009	(34,819)
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	3,210	1,400	1,271	1,000	1,500	500
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	278	240	260	500	500	-
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	62,609	55,248	67,562	98,078	70,122	(27,956)
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	680	850	519	800	800	-
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	440	40	360	1,000	1,000	-
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	10,776	9,445	12,907	10,000	10,000	-
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	5,131	6,954	14,369	40,228	12,972	(27,256)
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	1,545	(4,334)	300	1,500	300	(1,200)
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	2,975	9,319	-	7,000	7,000	-
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	4,090	6,627	118,889	8,000	27,000	19,000
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEE	8,150	5,780	14,455	6,000	8,000	2,000
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEE	3,150	4,900	5,950	6,000	4,200	(1,800)
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	750	700	750	500	500	-
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	484	660	616	600	600	-
0100-10-503-8113-00000-000-000-000-313346-	DEFERRAL FEES	-	1,050	2,100	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-313347-	GENERAL LAND DISTURBANCE PERI	14,435	13,834	19,237	15,000	15,000	-
0100-10-503-8113-00000-000-000-000-313348-	SECOND DWELLING UNITS	-	-	-	500	500	-
0100-10-506-8113-00000-000-000-000-313345-	GENERALPLANNING ADMINISTRATIV	1,025	1,065	525	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	6,343	5,418	3,451	6,000	5,000	(1,000)
PERMITS, PRIVILEGE FEES & LICENSES		416,727	480,867	792,343	679,017	571,850	(107,167)

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0100-10-504-8110-00000-000-000-000-314101-	FINES AND FORFEITURES	346,788	345,430	308,628	345,000	345,000	-
0100-10-504-8110-00000-000-000-000-314102-	PARKING FINE	1,620	1,510	1,395	1,500	1,500	-
0100-10-504-8110-00000-000-000-000-314103-	FALSE ALARM FEES	3,950	6,400	13,075	6,000	6,000	-
0100-10-504-8113-00000-000-000-000-314105-	SCHOOL BUS CAMERAS	7,024	15,477	11,431	-	-	-
0100-10-504-8110-00000-000-000-000-314106-	E-SUMMONS FEES	-	-	10,114	-	-	-
FINES & FORFEITURES		359,382	368,817	344,642	352,500	352,500	-
0100-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	205,421	813,754	797,643	500,000	250,000	(250,000)
0100-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	124,495	118,085	130,498	138,163	138,163	-
0100-10-505-8114-00000-000-000-000-315203-	SALE OF LAND & BUILDINGS	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLES	6,927	12,739	-	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315204-	SALE: SALVAGE, SURPLUS	30,456	9,252	7,252	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315205-	SALE: COPIES	867	1,198	1,944	800	1,000	200
0100-10-508-8113-00000-000-000-000-316501-	SALE: MAPS, SURVEYS	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-316502-	SALE: PUBLICATIONS	200	250	100	200	100	(100)
0100-10-505-8112-00000-000-000-000-315206-	LIBRARY RENT	19,800	19,800	19,800	19,800	19,800	-
0100-10-505-8112-00000-000-000-000-315207-	TREE TIME LEASE	-	-	-	-	1,500	1,500
USE OF MONEY & PROPERTY		388,166	975,077	957,237	678,963	430,563	(248,400)
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	1,526	916	1,526	1,526	-
0100-10-506-8113-00000-000-000-000-316104-	LAW LIBRARY FEES #219	9,253	10,192	11,093	-	-	-
0100-10-506-8113-00000-000-000-000-316105-	DNA FEE #233	894	862	748	800	800	-
0100-10-506-8113-00000-000-000-000-316107-	SHERIFF-COURT SECURITY FE	66,606	73,728	62,573	73,000	120,000	47,000
0100-10-506-8113-00000-000-000-000-316108-	COURTHOUSE MAINT.FEE #229	15,137	17,863	14,888	17,000	17,000	-
0100-10-506-8113-00000-000-000-000-316305-	ACCIDENT REPORT FEES	2,373	1,865	2,120	2,000	2,000	-
0100-10-506-8113-00000-000-000-000-316201-	COMM ATTNV FEES	4,226	3,859	3,127	4,200	4,000	(200)
0100-10-506-8113-00000-000-000-000-316202-	RESTITUTION	3,500	1,301	703	-	-	-
0100-10-506-8113-00000-000-000-000-316601-	BOARDING OF ANIMALS	4,080	5,157	3,083	5,200	5,200	-
0100-10-506-8113-00000-000-000-000-316303-	FINGERPRINTING FEES	2,000	2,090	450	2,000	1,000	(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	-	-	865	-	-	-
0100-10-506-8113-00000-000-000-000-316212-	REGISTRATION FEES & SVS	107,448	122,590	67,600	105,000	70,000	(35,000)
0100-10-506-8113-00000-000-000-000-316214-	GYM MEMBERSHIPS	-	-	-	15,000	-	(15,000)
0100-10-506-8113-00000-000-000-000-316213-	SPECIAL ACTIVITIES REGIS	82	-	-	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	7,316	8,319	7,847	8,500	8,300	(200)
0100-10-506-8113-00000-000-000-000-316405-	CHG FOR SERVICE:REPAIR	122,141	112,757	143,182	115,000	120,000	5,000
0100-10-506-8113-00000-000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	681,333	729,586	751,947	863,198	755,000	(108,198)
0100-10-506-8113-00000-000-000-000-316407-	DMV BLOCKS	4,044	2,811	46,660	4,000	30,000	26,000
0100-10-506-8113-00000-000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	1,215	3,190	-	1,500	1,500	-
0100-10-506-8113-00000-000-000-000-316306-	GENERAL DUI COLLECTIONS	2,186	385	487	1,500	500	(1,000)
0100-10-506-8113-00000-000-000-000-316307-	CREDIT CARD CONVENIENCE FEE	-	-	-	-	130,000	130,000
0100-10-506-8113-00000-000-000-000-314104-	RETURNED CHECK FEES	2,290	525	2,325	2,500	2,300	(200)
CHARGES FOR SERVICES		1,037,648	1,098,606	1,120,615	1,224,524	1,269,126	44,602
0100-10-507-8115-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	-	975	-	-	-
0100-10-508-8114-00000-000-000-000-318902-	FARMERS MARKET	3,518	3,416	2,652	3,500	3,500	-
0100-10-508-8114-00000-000-000-000-318904-	REFUNDS - GENERAL FUND	97,354	13,075	-	-	-	-
0100-10-508-8114-00000-000-000-000-318905-	GENERAL FUND MOBIL APP ACCT	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318920-	DONATIONS - BRICK PAYER ANIMAL	-	400	100	-	-	-
0100-10-508-8115-00000-000-000-000-318921-	DONATIONS - MADDIE'S FUND	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318922-	DONATIONS - POLICE GENERAL	1,785	641	3,547	-	-	-
0100-10-508-8115-00000-000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	1,000	1,583	187	-	-	-
0100-10-508-8115-00000-000-000-000-318924-	DONATIONS - ASPCA	5,000	5,000	-	-	-	-
0100-10-508-8115-00000-000-000-000-318925-	DONATIONS - HARRISON FOUNDATIO	-	5,000	5,000	-	-	-
0100-10-508-8115-00000-000-000-000-318926-	DONATIONS - BISSELL PET	-	3,350	-	-	-	-
0100-10-508-8115-00000-000-000-000-318930-	DONATIONS - FIRE GENERAL	1,935	-	100	-	-	-
0100-10-508-8115-00000-000-000-000-318931-	DONATIONS - HOMETOWN HEROES	10,093	9,508	2,150	-	-	-
0100-10-508-8115-00000-000-000-000-318932-	DONATIONS - GUNS N HOSES	1,013	178	316	-	-	-
0100-10-508-8115-00000-000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	80	-	190	-	-	-
0100-10-508-8115-00000-000-000-000-318934-	DONATIONS - FIRE/EMS FOUNDATIO	1,625	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318940-	DONATIONS - FARMER'S MARKET	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318952-	ANIMAL SHELTER DONATIONS	19,164	15,987	19,430	-	-	-
0100-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	22,555	6,700	17,618	-	-	-
0100-10-508-8114-00000-000-000-000-318954-	GRASS CUTTING FEES	150	2,550	6,120	10,000	10,000	-
0100-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT DSS	-	-	15,000	-	-	-
0100-10-509-8205-00000-000-000-000-326013-	GRANTS-MISCELLANEOUS LOCAL	4,475	-	-	-	-	-
MISCELLANEOUS		169,746	67,388	73,385	13,500	13,500	-

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0100-10-508-8113-00000-000-000-000-319201-	FISCAL AGENT-ROWANTY	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-319202-	FISCAL AGENT-DI9-ADULT ED	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-319203-	ACCOUNTING SERVICES	6,622	21,725	6,725	6,622	6,918	296
0100-10-508-8113-00000-000-000-000-319204-	ACCOUNT SERV.UTILITIES	15,000	-	17,335	17,355	17,335	(20)
0100-10-508-8114-00000-000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	50,828	53,683	52,603	53,000	53,000	-
0100-10-508-8114-00000-000-000-000-319199-	REFUND: PUBLIC ASST. CLI	1,000	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-316110-	RECORD COST-CLERK OF CT	32,159	31,758	37,482	30,000	37,000	7,000
0100-10-508-8113-00000-000-000-000-316404-	FIRE REPORT REQUESTS	60	30	20	50	50	-
0100-10-508-8114-00000-000-000-000-318955-	INOPERABLE VEHICLES	1,175	1,005	3,675	1,000	1,000	-
0100-10-508-8114-00000-000-000-000-319211-	RECOV COST:POLICE SECURIT	47,000	174,193	69,301	90,000	60,000	(30,000)
0100-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319208-	CSA/SSI RECOVERIES	9,308	13,353	3,813	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-319207-	CARSON VFD RECOVERED COST	13,730	14,073	14,382	14,699	14,875	176
0100-10-508-8114-00000-000-000-000-319210-	DRUG COURT CLIENT FEES	-	-	-	-	13,000	13,000
0100-10-508-8114-00000-000-000-000-319216-	REBATES	-	-	75,756	-	-	-
0100-10-508-8114-00000-000-000-000-319215-	REGIONAL JAIL RAINY DAY DISTRIBU	-	269,429	-	-	-	-
RECOVERED COSTS		176,882	579,249	281,092	222,726	213,178	(9,548)
TOTAL: ALL LOCAL REVENUE SOURCES		42,870,359	47,434,496	49,219,034	48,250,035	50,217,584	1,967,549
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	25,747	28,378	68,184	25,000	25,000	-
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	89,441	96,869	66,640	89,000	-	(89,000)
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	44,976	46,317	45,967	46,000	46,000	-
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	25,856	27,443	16,543	28,000	25,000	(3,000)
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	1,165,263	1,081,019	1,056,331	1,025,000	1,050,000	25,000
0100-20-600-8200-00000-000-000-000-322112-	GAMES OF SKILL	-	-	-	-	-	-
0100-20-600-8200-00000-000-000-000-323103-	PSAP GRANT FUNDS	-	150,000	-	-	-	-
STATE NON-CATEGORICAL AID		4,973,948	5,052,690	4,876,328	4,835,664	4,768,664	(67,000)
0100-20-601-8203-00000-000-000-000-323100-	LIBRARY OF VA FUNDS	-	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-323101-	SHARED EXP:COMM ATTN	383,634	384,101	380,760	411,731	429,119	17,388
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	561,638	565,547	582,165	582,621	602,994	20,373
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	110,860	117,041	122,714	123,440	129,408	5,968
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	107,997	106,443	113,839	116,047	125,478	9,431
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	42,247	42,436	64,860	45,018	64,915	19,897
0100-20-601-8200-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	134,495	135,773	142,230	132,911	132,911	-
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	903,956	937,404	973,960	973,961	1,017,788	43,827
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	307,597	305,768	321,181	301,631	318,467	16,836
STATE SHARED EXPENSES		2,552,426	2,594,513	2,701,709	2,687,360	2,821,080	133,720
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	526,187	647,262	693,046	579,015	619,495	40,480
STATE PUBLIC ASSISTANCE		526,187	647,262	693,046	579,015	619,495	40,480
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	8,830	9,321	7,367	-	-	-
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GR	3,995	13,672	10,059	-	-	-
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	119,434	123,655	130,116	-	-	-
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	34,049	71,664	36,869	-	-	-
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	816,440	1,332,225	1,128,140	1,251,000	1,353,407	102,407
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	10,474	10,519	10,787	6,000	6,000	-
0100-20-601-8205-00000-000-000-000-326020-	GT:PESTICIDE RECYCLING	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326025-	VPI TELE. REIMBURSEMENT	3,778	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-326012-	GENERAL RSAF GRANT	10,078	112,723	-	-	-	-
0100-20-601-8201-00000-000-000-000-324104-	GENERAL SCL RES OFFICER GRANT	37,730	38,045	208,433	159,789	159,789	-
0100-20-601-8203-00000-000-000-000-324101-	DMV GRANTS	16,367	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	1,131	-	969	-	-	-
0100-20-601-8203-00000-000-000-000-326212-	DRUG COURT TREATMENT GRANT	-	-	-	-	90,000	90,000
0100-20-601-8203-00000-000-000-000-326013-	MISC STATE GRANTS	-	-	2,000	-	-	-
0100-20-601-8203-00000-000-000-000-326035-	VJCCCA	52,775	54,636	52,775	52,775	52,775	-
0100-20-601-8203-00000-000-000-000-326036-	ANIMAL STERILIZATION/DMV	443	580	-	-	-	-
0100-20-601-8203-00000-000-000-000-326047-	VICTIM WITNESS PROTECTION	22,245	22,196	20,207	25,359	25,359	-
0100-20-600-8200-00000-000-000-000-324088-	VDEM FEMA REIMBURSEMENTS	4,201	-	-	-	-	-
STATE CATEGORICAL AID		1,141,971	1,789,236	1,607,721	1,494,923	1,687,330	192,407
TOTAL: ALL STATE REVENUE SOURCES		9,194,531	10,083,700	9,878,804	9,596,962	9,896,569	299,607

GENERAL FUND REVENUES (cont.)

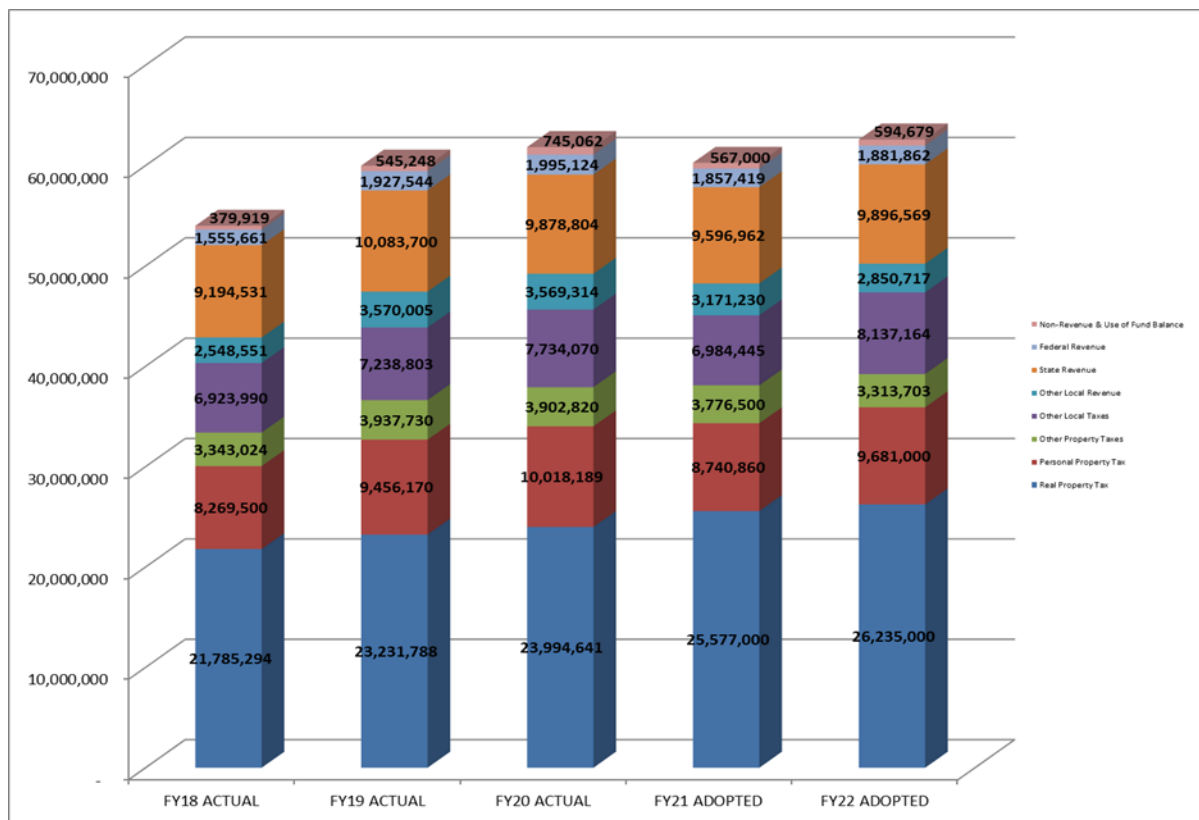
ACCOUNT	TITLE	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	30,357	42,985	37,524	30,000	35,000	5,000
0100-30-601-8305-00000-000-000-000-332061-	EMERGENCY SERVICE GRANTS	-	50,462	25,231	25,231	25,231	-
0100-30-601-8305-00000-000-000-000-326048-	FEDERAL VICTIM WITNESS PROTECT	66,736	66,589	60,621	76,075	76,075	-
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	7,327	17,705	16,064	-	-	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	-	-	1,524	-	-	-
0100-30-601-8305-00000-000-000-000-330178-	HOMELAND SECURITY GRANTS	24,249	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330182-	MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330183-	BODY ARMOR GRANT	2,120	8,902	4,242	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	135,434	193,285	176,770	214,276	174,000	(40,276)
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	87,946	244,536	192,171	62,623	-	(62,623)
0100-30-601-8305-00000-000-000-000-330305-	PROVIDER RELIEF FUNDS	-	-	24,220	-	-	-
0100-30-601-8305-00000-000-000-000-330310-	CARES REGISTRAR FUNDING	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330315-	DCJS CESG COMM ATTY GRANT CA	-	-	-	-	-	-
0100-30-600-8300-00000-000-000-000-333900-	FEMA REIMBURSEMENT	-	-	-	-	-	-
0100-30-600-8200-00000-000-000-000-333900-	GEN FD FEMA FED REIMBURSEMEN	-	-	-	-	-	-
0100-30-601-8302-00000-000-000-000-333504-	WELFARE ADMINISTRATION	1,201,492	1,303,080	1,456,757	1,449,214	1,571,556	122,342
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-
TOTAL: ALL FEDERAL REVENUE SOURCES		1,555,661	1,927,544	1,995,124	1,857,419	1,881,862	24,443
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	22,105	78,679	125,062	-	-	-
0100-90-901-8207-00000-000-000-000-399104-	TRANSFER FROM UTILITIES	-	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399102-	TRANSFER FROM CASH PROFFER	-	116,569	-	-	-	-
0100-90-901-8207-00000-000-000-000-399109-	TRANSFER FROM SCHOOL OPERATI	350,000	350,000	620,000	567,000	594,679	27,679
0100-90-901-8207-00000-000-000-000-399199-	TRANSFER	7,814	-	-	-	-	-
0100-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
TOTAL: ALL NON-REVENUE SOURCES		379,919	545,248	745,062	567,000	594,679.00	27,679.00
TOTAL GENERAL FUND REVENUES		54,000,471	59,990,987	61,838,023	60,271,416	62,590,694	2,319,278

REVENUE OVERVIEW

Overall, General Fund Revenues are projected to increase \$2.32 million (3.35%) over FY20/21 Adopted budget levels. General Property taxes continue to represent the largest source of General Fund Revenues (62.7%) and are expected to increase \$1,135,343 in FY21/22. Other Local taxes are expected to increase by \$1,152,719 chiefly due to projected increases in local sales and use tax revenues. Sales tax revenues have increased despite the pandemic with the opening of additional local retail sites and the capturing of tax revenue from on-line sales activities. General Property taxes include Real and Personal Property taxes, Machinery and Tool tax, and Public Service tax. General Property taxes also include revenues from delinquent taxes, penalties, interest, and fees. The County is projected to collect \$299,607 more in state revenues in FY21/22 than in FY20/21 mainly due to an increase in Children's Services Act activities; the shifting of a state Drug Court Treatment grant to the General Fund from the Community Corrections Fund; and from an increase in recovered costs from the State Department of Social Services and the State Compensation Board which governs constitutional offices. The General Assembly approved salary increases for state-supported employees and to boost funded salaries at least at the newly approved Virginia minimum wage rate. Federal revenues are expected to be essentially flat with a drop in FEMA SAFER grants which were awarded to fund new full-time Fire/EMS positions. There is a projected increase in Social Services federal support. More details in all revenue sources are discussed on the following pages.

The chart below presents trend data for the County's major General Fund Revenue sources for the period of FY17/18 – FY21/22.

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 21/22, General Property Taxes are projected to total \$39.2 million, an increase of \$1,135,343, or 2.98%, over the FY 20/21 Adopted Budget, and comprise 62.7% of General Fund revenues.

10-Year Real Estate Tax Rate History		
2013	\$	0.80
2014	\$	0.82
2015	\$	0.82
2016	\$	0.82
2017	\$	0.86
2018	\$	0.86
2019	\$	0.86
2020	\$	0.86
2021	\$	0.86
2022	\$	0.86

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$26.24 million, or 41.9% of General Fund revenues in FY21/22. This represents a \$658,000, or 2.6%, increase over FY 20/21 and is calculated based on a level real estate tax rate of \$0.86 per \$100 of assessed value. The 2.6% growth in real property tax revenue reflects several factors, including modest changes in assessed values, new construction and parcels, and changes in land use rates. The real estate market has been healthy despite the COVID-19 pandemic. The increase in assessed values

was less than 1%, and there was no effective tax increase for FY21/22 nor was an equalization in the tax rate required.

The FY 21/22 Adopted Budget takes into account an increase in the 2021 total taxable assessed values. Each penny on the real estate tax rate yields \$280,000 in estimated collectable real estate tax revenues. Real estate property taxes are currently 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 21/22, the Public Service tax is projected to total \$1,880,000 with a projected increase of \$292,000 over FY20/21.

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 \$790,500, or 9.87%, over the FY 20/21 budget. The current tax rate is \$4.25

per \$100 of assessed value. Personal property taxes are currently paid in one installment due on June 5.

Mobile Home taxes are levied on manufactured homes not classified as real estate that are owned by individuals and businesses. Mobile homes are assessed as tangible personal property, yet taxed at the real estate tax rate of \$0.86 per \$100 of assessed value. Revenues derived from Mobile home taxes are projected to total \$131,000, \$24,640 more than in FY20/21.

Machinery and Tools taxes are levied on equipment needed in the manufacturing process. Machinery and Tools tax revenues are projected to decrease below FY 20/21 budget levels by approximately 50.65%. This dramatic decrease was chiefly caused by the closure of Rolls Royce. Machinery and Tools tax revenue is subject to 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. No General Fund transfer to the Economic Development fund is needed for FY21/22 to support estimated rebates.

Delinquent Taxes, Penalties, Interest and Fees are projected at \$690,000, essentially the same as in FY 20/21. Prince George County continues to partner with a delinquent tax collection service to assist with the collection of delinquent tax revenues. The County conservatively approaches estimating these collections.

Real Estate Tax Revenue Estimating - The total estimated fair market value of taxable real estate for FY2021 was \$3.14 billion, net of land use deferral. Stabilization and limited growth has been the trend for the past several years. Estimated values for FY2022 are \$3.19 billion; a growth of 1.5%. This growth is attributable to new construction, improvements and a modest growth in assessed values. Budgeted real estate tax collections are conservatively estimated, factoring in some allowance for non-collections.

FY2022 REASSESSMENT and LANDBOOK SUMMARY

	FY 2020	FY 2021	FY 2022	
Residential/Agricultural	\$ 2,284,265,700	\$ 2,504,749,000	\$ 2,567,135,300	
Multi-Family	104,347,200	121,073,800	122,618,400	
Commercial/Industrial	<u>477,855,106</u>	<u>516,961,100</u>	<u>499,064,768</u>	
Total Land Book	\$ 2,866,468,006	\$ 3,142,783,900	\$ 3,188,818,468	1.5%
LESS: NC, NP, D*			\$ 19,990,000	0.6%
Net Assessment			\$ 3,168,828,468	
Assessment Change			\$ 26,044,568	0.8%
Rate	\$ 0.86	\$ 0.86	\$ 0.86	
Equalization Rate			\$ 0.86	
*New Construction, New Parcels, Discovery PLUS Parcels converted from Exempt to Taxable LESS Parcels converted from Taxable to Exempt				

The real estate market within Prince George County has remained strong over the last year and has shown strong growth in 2021. Demand has increased with a reduction in the supply of available real estate. The overall Virginia housing market has remained strong, even throughout the Covid-19 pandemic and state-wide sales have increased. In March 2021, the number of residential sales were up 9.6% in the Commonwealth compared to a year ago, with the Richmond metropolitan area seeing a 6.3% increase. Prince George County has actually seen a 9.7% decrease in the number of homes sold during this same time period. This is a strong factor in the increase of home prices within the County. As of March 2021, the median sales price within Prince George County had increased 38% since the same time period last year. In comparison, the Richmond metropolitan area has seen a 14.9% increase in the median sale price. The rural market within the Commonwealth has seen the largest increase in home sales with a 26.2% increase in the number of sales and a 20.5% increase in median home prices. Experts have partially linked the increase in rural and suburban areas to a hybrid work transition as buyers are increasingly looking for homes with home office space, high-speed internet access, and a large yard. The combination of these features has shifted the market to rural and suburban areas. Since January 2020, there has been over a 50% increase in prospective buyers asking for these specific three features. The shortage of available lots for sale, combined with the increasing prices of building supplies has also increased the price of existing homes. Residential development is starting to increase with several smaller on-going residential developments in progress.



FY2022 REASSESSMENT and LANDBOOK SUMMARY

<u>Class</u>	<u>Class</u>	<u>Δ</u>	<u>Parcels</u>	<u>FY22</u>	<u>FY21</u>	<u>FY20</u>
2	Residential	3.0%	11,777	\$ 2,356,413,500	\$ 2,288,886,700	\$ 2,083,417,300
3	Multi-Family	1.3%	145	122,618,400	121,078,500	104,347,200
4	Commercial/Industrial	-3.5%	549	499,064,768	516,961,100	477,855,106
5	Ag.: 20>100	0.2%	819	123,359,600	123,112,500	114,094,300
6	<u>Ag.: >100</u>	<u>-5.8%</u>	<u>300</u>	<u>87,362,200</u>	<u>92,749,800</u>	<u>86,754,100</u>
Total		1.5%	13,590	\$ 3,188,818,468	\$ 3,142,788,600	\$ 2,866,468,006

The County develops the Land Book on a fiscal year basis. The County Code requires assessed values to be certified by January 1 each year. Reassessment notices are sent to all taxable real property owners shortly after the January 1 certification, and typically, real property owners are given up to 45 days to appeal the assessed value. The land book is officially certified effective July 1 each year. Real property tax bills are prepared twice per year, with 50% currently due on December 5 and the other 50% due on June 5.

The tax base is primarily residential. The FY22 Land Book is projected to be 80.5% Residential, 3.85% Multi-Family, and 15.65% Commercial/Industrial.

Taxable Base by Sector

While the Industrial/Commercial taxable sector has continued to remain relatively stable at 15.6% of the overall taxable base for the projected FY2022 Land Book, Prince George County's mix of Commercial/Industrial taxable parcels continues to lag behind most localities in the region. Statistically, commercial values remain relatively stable. Some types of properties have experienced increasing values (apartments, self-storage), while other commercial properties have shown decreasing values (hospitality, motels). There has been a concerted effort to increase the Commercial/Industrial tax base within the county, but a large drop in the value for one commercial business property offset growth for the January 1, 2021 assessed values.

Other Local Taxes:

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 \$8.14 million in revenues for FY 21/22, \$1,152,719 (16.5%) more than in the FY 20/21 budget. The majority of this increase is attributable to an increase in the local sales and use tax. Collections have increased despite the pandemic and due to the capture of on-line retail sales tax revenue.

Other Local Revenues

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 FY21/22 budget are projected to bring in \$2.85 million, a decrease of \$320,513 compared to FY20/21 projections. This decrease is primarily attributable to reduced interest revenue due to a decline in interest rates and due to the loss of some one-time permit fees for large commercial / school projects.

Estimating / Forecasting Local Revenues

When preparing revenue forecasts, staff reviews prior year actual revenues (and percentage of collections) as well as year-to-date collections (trends). We consider economic conditions and the possible impact on collection rates. We closely monitor Virginia General Assembly actions that could possibly impact local revenues. Finance staff is in close contact with the Real Estate Assessor and Commissioner of Revenue to make accurate forecasts and devotes considerable time in developing our budgeted revenues annually.

STATE REVENUE

Non-Categorical Aid – State

State non-categorical aid revenues are those revenues raised by the State and shared with the County. The use of such revenues is at the discretion of the County. Ratios, rate, and distribution formulas are subject to change each year by the General Assembly. Overall, non-categorical revenues are projected to total \$4.8 million, a \$67,000 decrease from the FY20/21 budget. Non-categorical State aid represents 7.6% of Total General Fund Revenues.

Shared Expenses – State

State shared expenses represent the State's share of activities that are considered to be a shared state/local responsibility. This revenue partially funds operations for Constitutional Officers and is determined by the Compensation Board on an annual basis. Additionally HB599 Police related funding is included in this category. State funding for this category is projected to increase by \$133,720, or 4.98%, over the FY20/21 budget. The General Assembly took actions to increase the funding in salaries for Constitutional Officers and their funded employees, and to raise the minimum funding for certain positions to at least minimum wage levels. This resulted in increased funding to localities as long as those funds were used to provide the mandated pay increase. State shared expenses represent 4.5% of Total General Fund Revenues.

Categorical Aid – State

State categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the County. Categorical aid revenues include: social services revenues, comprehensive services, Fire Service Program (FSP) Funds, Victim Witness Program Funds, Virginia Juvenile Court Services funds and other specific purpose grants. Some revenues are received on a reimbursable basis and are principally provided through the Department of Social Services. Overall, Categorical Aid revenues are projected to total \$1,687,330, a \$192,407 increase over the FY20/21 budget. Children's Services Act revenues are projected to increase by \$102,407, and correspond directly to an increase in projected spending chiefly related to foster care and educational services. This increase is also partially due to the shifting of a \$90,000 State Supreme Court Drug Court Treatment Grant from the Special Revenue Fund to the General Fund in FY21/22.

State Revenue (Continued)

Estimating State Revenue - Staff is in contact with state funding agencies to determine forecasts for budgeted state revenues, and monitors the actions of the Virginia General Assembly. We rely on communications from the Department of Criminal Justice Services, the Virginia Department of Social Services, the Virginia Compensation Board, and the Virginia Department of Emergency Management to project revenues for the upcoming fiscal year.

FEDERAL REVENUE

Payments in Lieu of Taxes – Federal

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 FY21/22, a \$5,000 increase over FY20/21.

Categorical Aid - Federal

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. Fire/EMS had two FEMA SAFER grants, one of which ended in FY20/21 (Staffing Grant) and the other (Recruitment and Retention Grant) continues in FY21/22, but at a diminished level. Overall, federal categorical aid is projected to total \$1.88 million, an increase of \$24,443 over adopted FY20/21 levels. The increase is related to an increase in social service program support coupled with a decrease in the two SAFER Fire/EMS grants.

Estimating Federal Revenue – Staff works closely with department heads who manage federal funding and grants. Finance staff prepares the majority of federal reimbursement requests and quarterly reports and incorporates known grant changes and end dates into budget projections. The largest federal revenue component is for the Department of Social Services. The Director of Social Services provides revenue estimates using communications from the State Department of Social Services.

GENERAL FUND, FUND BALANCE

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

The Fund Balance as of June 30, 2020 was \$28,328,773, which was 26.4 percent of the General, Debt and School Fund Expenditures. The Board of Supervisors has a Fund Balance policy that requires maintaining a fund balance of at least 12.5 percent of operating expenditures. The Board has expressed a commitment to maintain a balance of 15 percent of operating expenditures. Stormwater fund activity was separated beginning in FY2019, and is not reflected in the General Fund amount or percentage above.

Fund Balance was not used a revenue source or to balance the FY21/22 budget.

GENERAL FUND, FUND BALANCE HISTORY AND PROJECTIONS

Fiscal Year	Operating & Debt Expenditures	1% of Expenditures	12.5% of Expenditures	14% of Expenditures	15% of Expenditures
FY2016 Actual	\$ 98,573,681	\$ 985,737	\$ 12,321,710	\$ 13,800,315	\$ 14,786,052
FY2017 Actual	\$ 96,479,586	\$ 964,796	\$ 12,059,948	\$ 13,507,142	\$ 14,471,938
FY2018 Actual	\$ 100,740,489	\$ 1,007,405	\$ 12,592,561	\$ 14,103,668	\$ 15,111,073
FY2019 Actual	\$ 106,271,705	\$ 1,062,717	\$ 13,283,963	\$ 14,878,039	\$ 15,940,756
FY2020 Actual	\$ 107,218,662	\$ 1,072,187	\$ 13,402,333	\$ 15,010,613	\$ 16,082,799
FY2021 Adopted Budget	\$ 121,770,754	\$ 1,217,708	\$ 15,221,344	\$ 17,047,906	\$ 18,265,613
FY2022 Adopted Budget	\$ 129,109,544	\$ 1,291,095	\$ 16,138,693	\$ 18,075,336	\$ 19,366,432
Includes: General Fund (0100); School (0500; 0510 & 0520); Debt Service (0401); Less School Transfer					
Fiscal Year	Fund Balance	As a % of Expenditures	\$ Excess over 12.5%	\$ Excess over 14%	\$ Excess over 15%
FY2016 Actual	\$ 19,499,501	19.78%	\$ 7,177,791	\$ 5,699,186	\$ 4,713,449
FY2017 Actual	\$ 24,972,020	25.88%	\$ 12,912,072	\$ 11,464,878	\$ 10,500,082
FY2018 Actual	\$ 22,717,153	22.55%	\$ 10,124,592	\$ 8,613,485	\$ 7,606,080
FY2019 Actual	\$ 23,905,886	22.50%	\$ 10,621,923	\$ 9,027,847	\$ 7,965,130
FY2020 Actual	\$ 28,328,773	26.42%	\$ 14,926,440	\$ 13,318,160	\$ 12,245,974
FY2021 Projected**	\$ 25,800,000	21.19%	\$ 10,578,656	\$ 8,752,094	\$ 7,534,387
FY2022 Projected**	\$ 26,000,000	20.14%	\$ 9,861,307	\$ 7,924,664	\$ 6,633,568
**Will vary depending on uses of Fund Balance approved during FY2022 and meeting budgeted FY2021 and FY2022 revenue targets					

General Fund, Fund Balance Uses/Commitments and Projections:

Fund Balance 6/30/2020	\$ 28,328,773	
		% of Budget Exp FY21
Re-Appropriated & Reserved in FY2021:		
County General Fund Purchase Order Reappropriation (FY20 to FY21); R-20-110; 8/11/20	(26,568.34)	-0.02%
School Purchase Order Reappropriation (FY20 to FY21); R-20-110; 8/11/20	(47,039.00)	-0.04%
Grant / Donation Carryover (FY20 to FY21) R-20-125; 9/8/20	(355,990.88)	-0.29%
School Request - FY20 Carry Over (R-21-008; 1/12/2021)	(1,877,866.32)	-1.54%
Children's Services Act - Additional Appropriation; R-21-TBD; 6/8/2021	(159,316.00)	-0.13%
Fund Balance Commitments	(2,466,780.54)	-2.03%
Estimated Fund Balance 6/30/2021	25,861,992.46	21.24%

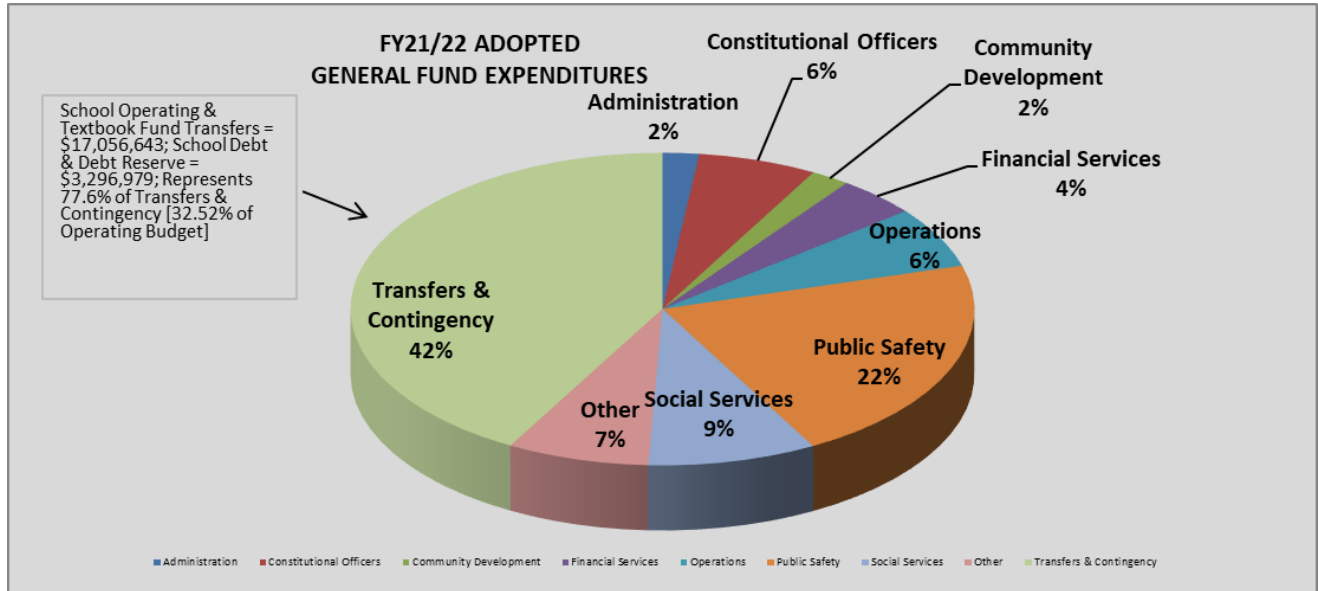
FY20/21 General Fund revenues are expected to exceed FY20/21 expenditures, but estimates are still being finalized. Despite the commitments outlined above, the Fund Balance as of June 30, 2021 is expected to be at least \$25,800,000, or 21.2 percent of budgeted operating expenditures.

The required 12.5 percent of budgeted FY21/22 operating expenditures is \$16,138,693. It is expected that Fund Balance as of June 30, 2022 will be roughly \$26,000,000, 20.14 percent of budgeted FY21/22 expenditures, and will exceed the minimum 12.5 percent policy requirement by over \$9.8 million.

GENERAL FUND EXPENDITURES

FY21/22 ADOPTED

GENERAL FUND EXPENDITURES - \$62,590,694



	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ADOPTED	FY22 ADOPTED
Administration	\$ 1,230,658	\$ 1,112,829	\$ 1,119,080	\$ 1,177,978	\$ 1,182,810
Constitutional Officers	\$ 3,332,897	\$ 3,206,201	\$ 3,383,236	\$ 3,552,236	\$ 3,857,270
Community Development	\$ 998,357	\$ 1,171,782	\$ 1,173,212	\$ 1,238,383	\$ 1,261,494
Financial Services	\$ 2,079,212	\$ 2,236,994	\$ 2,306,625	\$ 2,497,079	\$ 2,609,290
Operations	\$ 3,624,819	\$ 3,679,088	\$ 3,701,872	\$ 3,875,760	\$ 3,936,593
Public Safety	\$ 10,801,132	\$ 12,094,816	\$ 12,464,540	\$ 12,666,069	\$ 13,435,171
Social Services	\$ 3,887,639	\$ 4,992,259	\$ 4,998,396	\$ 5,016,208	\$ 5,463,460
Other	\$ 3,479,621	\$ 4,137,533	\$ 4,121,246	\$ 4,407,170	\$ 4,617,103
Transfers & Contingency	\$ 26,781,261	\$ 23,855,914	\$ 24,147,448	\$ 25,840,533	\$ 26,227,503
Total, General Fund	\$ 56,215,597	\$56,487,416	\$ 57,415,655	\$ 60,271,416	\$ 62,590,694

EXPENDITURES BY TYPE

		FY19	FY20	FY21	FY22
		Actual	Actual	Adopted	Adopted
SALARIES	Salaries	14,667,578	15,250,478	15,691,998	16,688,219
BENEFITS	Benefits & Taxes	5,069,656	5,619,319	6,308,941	6,827,338
OPERATIONS	Purchased Services	4,057,669	4,096,754	4,289,660	4,449,645
	Internal Services	118,894	150,586	137,600	131,700
	Utilities	763,719	701,463	827,100	826,700
	Communications	387,517	433,323	436,250	432,002
	Insurance	196,217	225,667	226,688	221,734
	Leases/ Rentals	87,393	113,122	104,637	166,777
	Travel & Training	210,865	189,978	229,684	221,929
	Contributions to other Entities	1,052,042	1,093,233	1,042,940	1,043,506
	Miscellaneous	45,425	36,540	45,980	42,164
	Materials & Supplies	1,696,017	1,450,338	1,566,889	1,556,997
	Payment to Joint Operations	301,029	335,024	371,712	391,444
	Capital Outlay	1,034,415	764,586	402,671	422,541
PUBLIC ASSISTANCE	Public Assistance	2,935,379	2,801,615	2,743,475	2,937,375
TRANSFERS, DEBT & CONTINGENCY	Buren Principal	\$7,687	\$6,180	\$4,658	\$3,121
	Transfer to School Funds	\$15,948,374	\$14,910,415	\$16,688,835	\$17,056,643
	Transfer to LOSAP Fund	\$135,000	\$141,000	\$141,000	\$141,000
	Transfer to Economic Development	\$376,112	\$0	\$0	\$0
	Transfer to Cap Projects	\$90,487	\$1,878,200	\$75,733	\$269,667
	Debt Service (Gen. Fd.)	\$7,223,095	\$7,160,506	\$8,527,980	\$8,330,740
	Transfer to Community Corrections	\$82,846	\$57,327	\$62,986	\$69,131
	Contingencies	\$0	\$0	\$343,999	\$360,322
Total Expenditures		56,487,416	57,415,655	60,271,416	\$62,590,694

Overall, adopted General Fund expenditures are increasing \$2.32 million, or 3.85%, over the FY 20/21 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 21/22, salaries, benefits and taxes make up 37.57% of all General Fund disbursements. There is a 6.35% increase in salaries due to the addition of two (2) Social Services employees and due to pay increases provided to County employees. Large investments were made in Public Safety employees who were placed on a step plan in accordance with years of experience and / or certifications. Additionally state-supported employees of Constitutional Officers and Social Services employees will receive a 5% pay increase on their funded state salary. Mandated General Assembly increases were made for the County Registrar and Officers of Election. Other County employees will receive a 2% increase effective July 1, 2021.

There were also five (5) employee reclassifications. A 10.91% increase is projected for benefits due to the two (2) additional positions mentioned previously and due to an increase in the

experience modifier for worker's compensation insurance and an expected 10 percent increase in the employer paid health insurance premium. There will be no increases in the VRS Retirement and Group Term Life Insurance rates for FY2022, nor will there be an increase in the employer health savings account (HSA) contributions for FY 2022.

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 15.8% of County general government department expenditures.

General government department operations increased by 2.33% from FY 20/21 levels largely due to projected increases in payments to Riverside Regional Jail and for lease costs for tower space for equipment associated with the County's impending public safety radio system upgrade. Contributions to Richard Bland and John Tyler Community colleges remain at \$0 for FY2022. The anticipated increase in our contribution to Riverside Regional Jail is \$49,763 (2.3%). Contributions to Crater Youth Care Commission will also increase by \$17,798.

The **Public Assistance** Category includes the County's social services offered to citizens. These services include the food stamp program, foster care assistance and other assistance to needy families. Expenditures for Public Assistance are 4.7% of total General Fund Expenditures. These expenditures increased by 7.1% in comparison to FY 20/21 largely due to increases in foster care and educational services provided through the Children's Services Act (CSA).

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

Recap of General Fund Expenditure Increases

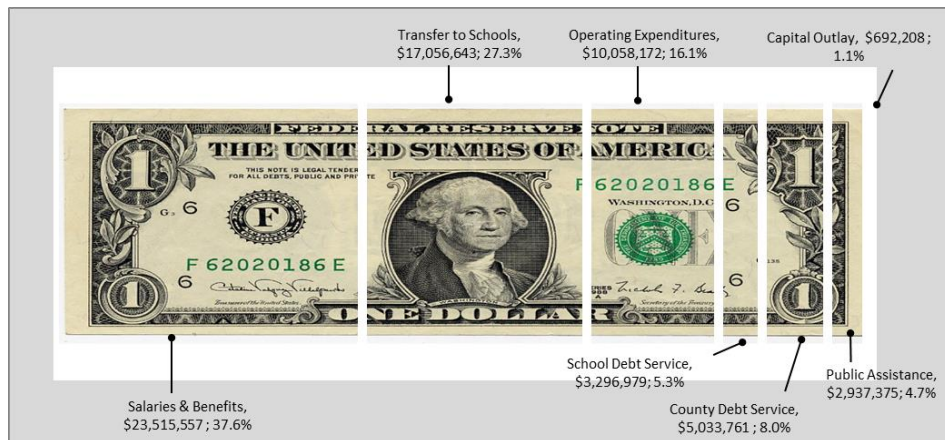
GENERAL FUND EXPENDITURE CHANGES		
Description	Amount	Notes
Increase in Transfer to Schools	\$ 367,808	
Increase in Transfer to Fire/EMS Equipment & Debt Service for SCBA	\$ 280,000	New Ordinance 74-6
Increase in Children's Services Act Expenditures	\$ 158,420	
Drug Court Program	\$ 103,000	Moved to General Fund from Special Revenue Fund for FY22
Credit Card Processing Fees	\$ 65,000	Increase in third-party processing costs; offset with new revenue - Credit Card Convenience Fee
Increase in Riverside Regional Jail Contribution	\$ 49,763	
Increase in Crater Youthcare Commission Contributions	\$ 17,798	
Radio Tower Lease Cost Increase	\$ 45,842	
Maintenance Service Contract Cost Increase	\$ 41,724	Fire/EMS and General Services
Software Support Increase	\$ 29,694	Munis Priority Software support increase
Increase in Fuel Costs	\$ 12,000	
RCJA Contribution Increase	\$ 6,145	Prince George County share of Riverside Criminal Justice Agency costs
Pay Increases for County Employees	\$ 1,116,007	Investment in Public Safety Increases (Police; Fire/EMS; Sheriff); Constitutional Officers and employees (5% increase on funded Comp Board salary) - certified law enforcement service and certification year's service based; 5% Increase for state-supported Social Services Employees; 2% Increase for Other County employees
Additional Employees	\$ 150,054	2 Positions - Social Services
Health Insurance Increase	\$ 206,002	
Worker's Compensation Increase	\$ 20,507	Increase in experience modifier
Garage Part-Time Wages	\$ 17,465	Data Entry for New System
Minimum Wage Increase	\$ 14,946	Impacts Part-Time Recreation Employees
	\$ 2,702,175	

GENERAL FUND EXPENDITURES

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	120,399	188,130	197,523	210,099	166,830	(43,269)
0101	County Administration	411,859	296,802	257,300	280,560	316,418	35,858
0102	County Attorney	322,447	296,237	338,899	362,469	369,501	7,032
0103	Human Resources	375,954	331,660	325,358	324,850	330,060	5,210
	Total Administration	1,230,658	1,112,829	1,119,080	1,177,978	1,182,810	4,832
Constitutional Officers							
0200	Commissioner of the Revenue	421,743	409,299	459,891	482,660	503,894	21,234
0201	Treasurer	558,872	532,403	601,221	595,452	654,190	58,738
0202	Clerk of Circuit Court	595,347	575,984	608,605	601,462	628,409	26,947
0203	Sheriff	1,172,816	1,099,244	1,073,066	1,160,151	1,301,935	141,784
0204	Commonwealth's Attorney	584,120	589,271	640,454	712,511	768,842	56,331
0205	Commonwealth's Attorney - CESF Grant	-	-	-	-	-	-
	Total Constitutional Officers	3,332,897	3,206,201	3,383,236	3,552,236	3,857,270	305,034
Community Development							
0300	Community Development and Code Compliance	998,357	1,171,782	916,905	945,130	964,543	19,413
0301	Planning	-	-	256,308	293,253	296,951	3,698
	Total Community Development	998,357	1,171,782	1,173,212	1,238,383	1,261,494	23,111
Financial Services							
0401	Assessor	427,773	516,426	496,193	582,768	620,771	38,003
0402	Finance	702,388	769,328	818,769	850,631	863,598	12,967
0403	Information Technology	534,872	537,627	600,505	591,644	623,191	31,547
0405	County-Wide Information Technology	414,179	413,612	391,158	472,036	501,730	29,694
	Total Financial Services	2,079,212	2,236,994	2,306,625	2,497,079	2,609,290	112,211
Operations							
0502	County Garage	455,137	404,551	426,306	536,750	544,955	8,205
0503	Refuse Disposal	50,588	51,409	41,167	61,162	61,928	766
0504	General Properties	2,099,576	2,219,856	2,251,506	2,275,473	2,288,166	12,693
0505	Parks & Recreation	1,017,712	1,002,691	976,567	999,375	1,038,544	39,169
0506	County Engineering	1,806	582	6,326	3,000	3,000	-
	Total Operations	3,624,819	3,679,088	3,701,872	3,875,760	3,936,593	60,833
Public Safety							
0601	Police Department	5,382,501	5,828,296	6,146,595	6,127,483	6,524,301	396,818
0602	Grants/Law Enforcement	58,464	69,574	49,963	-	-	-
0603	Emergency Communications Center	1,121,943	1,330,784	1,293,682	1,465,446	1,523,279	57,833
0604	Prince George Fire Department	67,462	89,069	91,214	58,675	60,035	1,360
0605	Disputanta Fire Department	52,722	71,887	39,358	40,435	40,435	0
0606	Carson Fire Department	119,564	91,611	77,459	75,018	75,018	0
0607	Burrowsville Fire Department	47,908	39,183	38,466	33,592	33,592	-
0608	Jefferson Park Fire Department	103,832	76,088	55,254	54,256	54,256	-
0617	Merchant's Hope Fire Department (New Route 10)	-	13,385	21,583	13,600	13,600	-
0609	Prince George Emergency Crew	8,641	8,898	9,587	10,100	10,240	140
0610	Fire and EMS	2,918,781	3,131,964	3,570,379	3,606,126	3,876,185	270,059
0611	Animal Control	463,872	508,054	426,329	507,418	514,931	7,513
0612	Emergency Management	58,964	67,871	75,171	74,099	72,605	(1,494)
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	143,780	247,466	27,980	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	135,435	193,285	176,769	227,638	221,685	(5,953)
0616	FIRE & EMS SAFER Hiring Grant	117,261	327,403	364,752	372,183	415,009	42,826
	Total Public Safety	10,801,132	12,094,816	12,464,540	12,666,069	13,435,171	769,102

GENERAL FUND EXPENDITURES (cont.)

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	1,922,785	2,029,734	2,173,479	2,239,505	2,492,857	253,352
0702	Public Assistance (incl. SLH)	421,033	551,205	656,614	601,403	641,883	40,480
0703	CSA/At Risk Youth	11,573	13,785	10,736	15,000	15,000	-
0704	CSA State	1,372,790	2,245,418	2,005,929	2,005,300	2,163,720	158,420
0706	Tax Relief for the Elderly	159,459	152,117	151,637	155,000	150,000	(5,000)
	Total Social Services	3,887,639	4,992,259	4,998,396	5,016,208	5,463,460	447,252
Other							
0901	Registrar	258,820	265,828	262,253	336,254	374,237	37,983
0902	Circuit Court	115,597	134,816	127,914	142,209	143,484	1,275
0903	General District Court	44,995	53,988	40,592	47,270	51,620	4,350
0904	Magistrate	373	382	329	2,540	1,400	(1,140)
0905	Law Library	12,372	14,642	19,223	-	-	-
0906	Victim Witness	95,770	89,489	84,709	116,934	117,889	955
0907	Board and Care of Prisoners	1,736,002	2,391,042	2,322,266	2,511,807	2,579,328	67,521
0908	Court Services	3,310	3,688	4,336	4,500	4,500	-
0909	Juvenile Services VJCCCA	77,907	77,207	83,305	89,511	87,412	(2,099)
0910	Local Health Department	222,377	211,377	222,377	222,377	222,377	-
0911	Dist.19 MHMR Services Board	107,342	107,342	110,562	117,374	117,374	-
0912	Contribution to Colleges	14,494	16,459	16,622	-	-	-
0913	Regional Library	592,224	598,146	604,127	604,127	604,127	-
0914	Soil & Water Conservation	18,000	20,000	21,000	21,000	21,000	-
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	64,807	77,001	66,367	83,550	81,975	(1,575)
0917	Other Functions	103,101	59,716	123,382	93,008	92,721	(287)
0918	Farmer's Market	9,131	13,411	8,882	11,709	11,659	(50)
0919	CARES Registrar	-	-	-	-	-	-
0920	Drug Court Treatment Program	-	-	-	-	103,000	103,000
	Total Other	3,479,621	4,137,533	4,121,246	4,407,170	4,617,103	209,933
	Contingencies	-	-	-	343,999	360,322	16,323
	Transfer to Schools-Operating & Textbook	15,993,667	15,948,374	14,910,415	16,688,835	17,056,643	367,808
	Transfer to LOSAP Fund	135,000	135,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,198,155	7,223,095	7,160,506	7,283,294	7,724,462	441,168
	Transfer to Debt Reserve	-	-	-	1,244,686	606,278	(638,408)
	Transfer to Community Corrections	91,260	82,846	57,327	62,986	69,131	6,145
	Transfer to Economic Development	376,112	376,112	-	-	-	-
	Transfer to Capital Projects Fund	2,987,067	90,487	1,878,200	75,733	269,667	193,934
	Total General Government	56,215,597	56,487,416	57,415,655	60,271,416	62,590,694	2,319,278
	Total General Government, less transfer	29,434,336	32,631,502	33,268,208	34,774,882	36,723,513	1,948,631
	TRANSFERS	26,781,261	23,855,914	24,147,448	25,496,534	25,867,181	370,647



ADMINISTRATION

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	120,399	188,130	197,523	210,099	166,830	(43,269)
0101	County Administration	411,859	296,802	257,300	280,560	316,418	35,858
0102	County Attorney	322,447	296,237	338,899	362,469	369,501	7,032
0103	Human Resources	375,954	331,660	325,358	324,850	330,060	5,210
	Total Administration	1,230,658	1,112,829	1,119,080	1,177,978	1,182,810	4,832

Board of Supervisors

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

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

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

Board of Supervisors								
Location Code	0100							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0100-01-001-0100-00	41100	SALARIES BOARD OF SUP	-	48,832	74,662	74,169	75,652	1,483
0100-01-001-0100-00	41111	COMP. BOARD MEMBERS	35,100	35,100	35,100	35,100	35,100	-
0100-01-001-0100-	42100	FICA	2,690	6,403	8,160	8,359	8,473	114
0100-01-001-0100-	42210	BOS RETIREMENT	-	6,906	10,658	11,073	11,295	222
0100-01-001-0100-	42300	BOS HEALTH INSURANCE	-	-	-	5,000	5,000	-
0100-01-001-0100-	42400	BOS GROUP LIFE INSURANCE	-	622	960	994	1,014	20
0100-01-001-0100-	42700	BOS WORKER'S COMPENSATION	-	-	154	157	172	15
0100-01-001-0100-	43101	PROFESSIONAL SERVICES	5,789	2,883	250	13,422	3,000	(10,422)
0100-01-001-0100-	43180	BOS CENSUS	-	-	-	-	-	-
0100-01-001-0100-	43500	PRINTING AND BINDING	83	-	42	-	-	-
0100-01-001-0100-	43600	ADVERTISING	7,816	11,374	8,983	9,000	9,000	-
0100-01-001-0100-	45210	POSTAL SERVICE	13,798	13,731	10,769	14,200	1,000	(13,200)
0100-01-001-0100-	45230	TELEPHONE	5,332	6,969	5,364	5,400	5,400	-
0100-01-001-0100-	45307	PUBLIC OFFICIAL LIAB.INS	1,125	1,125	1,125	1,125	1,125	-
0100-01-001-0100-	45410	LEASE/RENT EQUIPMENT	6,522	5,777	5,271	7,000	7,000	-
0100-01-001-0100-	45510	MILEAGE	242	55	-	500	-	(500)
0100-01-001-0100-	45530	SUBSISTENCE & LODGING	2,829	4,047	-	1,500	-	(1,500)
0100-01-001-0100-	45540	CONVENTION & EDUCATION	3,753	4,719	4,249	2,000	1,200	(800)
0100-01-001-0100-	45600	COUNTY CONTRIBUTIONS	9,300	9,500	9,300	-	-	-
0100-01-001-0100-	45810	DUES AND MEMBERSHIPS	15,598	19,891	15,600	15,000	400	(14,600)
0100-01-001-0100-	46001	OFFICE SUPPLIES	5,938	4,082	1,088	4,000	1,000	(3,000)
0100-01-001-0100-	46002	FOOD SUPPLIES	4,485	3,206	3,640	1,000	1,000	-
0100-01-001-0100-	46012	BOOKS & SUBSCRIPTIONS	-	242	565	100	-	(100)
0100-01-001-0100-	46014	OTHER OPERATING SUPPLIES	-	-	379	1,000	-	(1,000)
0100-01-001-0100-	48107	BOS INFO TECH EQUIP-REPLACE	-	2,665	1,205	-	-	-
			120,399	188,130	197,523	210,099	166,830	(43,269)

Board of Supervisors (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Board of Supervisors	Clerk of the Board of Supervisors	FT	1	1	1	0
			1	1	1	0

NOTES: Overall projected spending in the Board of Supervisor's department is expected to decrease by \$43,269 in FY21/22. Postal costs were decreased in anticipation of electronic newsletters instead of mailed newsletters. Additionally, a number of membership fees were moved to the County Administration department within the budget. One-time CIP planning costs of a study for renovations to Fire Company 1 were also removed from the Professional Services line item. A pay increase was approved for County employees; salary and benefit lines increased accordingly.

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	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0101-	41100	SALARIES & WAGES-REGULAR	231,156	190,269	166,557	165,308	168,614	3,306
0100-01-002-0101-	41300	PART-TIME SALARIES & WAGE	2,785	729	929	5,000	21,196	16,196
0100-01-002-0101-	42100	FICA	15,093	12,258	10,667	13,029	14,520	1,491
0100-01-002-0101-	42210	RETIREMENT	32,343	26,776	23,755	24,680	25,174	494
0100-01-002-0101-	42300	HOSPITAL/MEDICAL PLANS	13,300	14,762	16,264	15,889	17,328	1,439
0100-01-002-0101-	42400	GROUP LIFE INSURANCE	2,926	2,411	2,139	2,215	2,259	44
0100-01-002-0101-	42700	WORKER'S COMPENSATION	298	351	380	387	424	37
0100-01-002-0101-	42750	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0101-	43101	PROFESSIONAL SERVICES	-	353	-	500	250	(250)
0100-01-002-0101-	43320	MAINTENANCE SVS CONTRACTS	624	624	-	624	624	-
0100-01-002-0101-	43600	ADVERTISING	6,039	1,648	805	2,000	2,000	-
0100-01-002-0101-	44200	AUTOMOTIVE/MOTOR POOL	88	427	940	1,000	500	(500)
0100-01-002-0101-	45210	POSTAL SERVICE	126	328	86	500	7,200	6,700
0100-01-002-0101-	45230	TELEPHONE	8,513	6,885	5,307	8,500	5,500	(3,000)
0100-01-002-0101-	45305	MOTOR VEHICLE INSURANCE	426	426	428	428	428	-
0100-01-002-0101-	45410	LEASE/RENT EQUIPMENT	6,685	4,842	6,689	7,000	7,500	500
0100-01-002-0101-	45510	MILEAGE	149	-	-	-	-	-
0100-01-002-0101-	45530	SUBSISTENCE & LODGING	670	-	392	1,000	700	(300)
0100-01-002-0101-	45540	CONVENTION & EDUCATION	4,928	5,651	758	2,500	3,000	500
0100-01-002-0101-	45600	COUNTY CONTRIBUTIONS	4,200	4,600	4,300	4,300	4,300	-
0100-01-002-0101-	45810	DUES AND MEMBERSHIPS	2,923	7,103	4,251	7,000	21,600	14,600
0100-01-002-0101-	46001	OFFICE SUPPLIES	7,482	3,842	1,977	6,500	3,000	(3,500)
0100-01-002-0101-	46002	FOOD SUPPLIES	2,727	4,532	2,649	1,000	1,000	-
0100-01-002-0101-	46008	VEHICLE & EQUIP. FUEL	532	1,056	877	1,000	1,050	50
0100-01-002-0101-	46009	VEHICLE & EQUIP SUPPLIES	125	-	707	700	500	(200)
0100-01-002-0101-	46011	UNIFORM & APPAREL	1,757	820	-	1,000	1,000	-
0100-01-002-0101-	46012	BOOKS & SUBSCRIPTIONS	719	716	553	1,000	750	(250)
0100-01-002-0101-	46014	OTHER OPERATING SUPPLIES	1,482	1,622	1,416	1,500	-	(1,500)
0100-01-002-0101-	46032	SPECIAL EVENTS	9,475	2,972	2,977	5,000	5,000	-
0100-01-002-0101-	48102	FURNITURE & FIXTURES	98	800	-	1,000	1,000	-
0100-01-002-0101-	48105	MTR VEH - REPLC	54,191	-	-	-	-	-
0100-01-002-0101-	48107	INFO TECH EQUIPMENT	-	-	1,498	-	-	-
			411,859	296,802	257,300	280,560	316,418	35,858

County Administration (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
County Administration	County Administrator	FT	1	1	1	0
			1	1	1	0
County Administration has a Project Management Specialist Position that is Authorized but not funded in FY21-22.						
The Deputy County Administrator shown on Position Control Chart is funded by Economic Development Funds.						

FY2022 Budget Notes – The total adopted FY21/22 budget for County Administration is \$35,858 more than in FY20/21. Costs for certain memberships and postage for the County Newsletter were shifted from the Board of Supervisors department to County Administration. Additionally, a pay increase was approved for County employees; salary and benefit lines increased accordingly.

County Attorney

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

HOW THE OFFICE SUPPORTS MISSION OF OTHER DEPARTMENTS

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

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

County Attorney (Continued)

County Attorney								
Location Code	0102							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0102-	41100	SALARIES & WAGES-REGULAR	205,539	176,799	162,636	178,666	182,239	3,573
0100-01-002-0102-	41200	OVERTIME	-	123	-	-	-	-
0100-01-002-0102-	41300	PART-TIME SALARIES & WAGE	50,000	64,556	80,333	82,000	83,640	1,640
0100-01-002-0102-	42100	FICA	17,964	17,147	17,032	19,941	20,340	399
0100-01-002-0102-	42210	RETIREMENT	9,612	7,431	21,408	26,675	27,208	533
0100-01-002-0102-	42300	HOSPITAL/MEDICAL PLANS	16,099	15,612	30,627	32,775	34,763	1,988
0100-01-002-0102-	42400	GROUP LIFE INSURANCE	870	669	1,928	2,394	2,442	48
0100-01-002-0102-	42500	DISABILITY INSURANCE	-	257	312	312	323	11
0100-01-002-0102-	42700	WORKER'S COMPENSATION	209	245	264	270	296	26
0100-01-002-0102-	43101	PROFESSIONAL SERVICES	2,988	3,422	7,017	6,000	6,000	-
0100-01-002-0102-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0102-	45210	POSTAL SERVICE	1,392	760	825	1,250	1,000	(250)
0100-01-002-0102-	45230	TELEPHONE	3,708	3,467	3,388	3,500	3,400	(100)
0100-01-002-0102-	45410	LEASE/RENT EQUIPMENT	3,754	1,185	1,152	1,404	1,600	196
0100-01-002-0102-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0102-	45540	CONVENTION & EDUCATION	512	1,204	967	1,250	2,000	750
0100-01-002-0102-	45810	DUES AND MEMBERSHIPS	720	705	444	750	750	-
0100-01-002-0102-	46001	OFFICE SUPPLIES	1,090	1,022	445	1,000	1,000	-
0100-01-002-0102-	46002	FOOD SUPPLIES	559	-	31	32	-	(32)
0100-01-002-0102-	46012	BOOKS & SUBSCRIPTIONS	1,651	1,636	9,046	1,750	1,750	-
0100-01-002-0102-	48102	FURNITURE & FIXTURES	-	-	864	1,000	750	(250)
0100-01-002-0102-	48107	INFO TECH EQUIPMENT	5,782	-	180	1,500	-	(1,500)
			322,447	296,237	338,899	362,469	369,501	7,032

		FUNDED POSITIONS				
Department	Title	Status	FY2019-20	FY2020-21	FY2021-22	Change
County Attorney	County Attorney	FT	1	1	1	0
County Attorney	County Attorney - Part-Time	PT	0.5	0.5	0.5	0
County Attorney	Legal Assistant	FT	1	1	1	0
			2.5	2.5	2.5	0

FY2022 Budget Notes: Overall, the budget for the County Attorney's office will increase for FY21/22 by \$7,032. Several non-salary lines were reduced in accordance with actual spending trends. Additionally, a pay increase was approved for County employees; salary and benefit lines increased accordingly.

Human Resources

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

Human Resources								
Location Code	0103							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0103-	41100	SALARIES & WAGES-REGULAR	210,242	211,128	200,596	197,928	201,887	3,959
0100-01-002-0103-	41300	PART-TIME SALARIES & WAGE	373	1,188	-	-	-	-
0100-01-002-0103-	42100	FICA	15,260	15,278	14,395	15,141	15,444	303
0100-01-002-0103-	42210	RETIREMENT	28,928	27,620	27,767	29,551	30,142	591
0100-01-002-0103-	42300	HOSPITAL/MEDICAL PLANS	26,002	22,582	33,518	36,794	40,098	3,304
0100-01-002-0103-	42400	GROUP LIFE INSURANCE	2,617	2,482	2,500	2,652	2,705	53
0100-01-002-0103-	42500	HR DISABILITY INSURANCE	-	217	223	232	239	7
0100-01-002-0103-	42700	WORKER'S COMPENSATION	261	305	330	337	370	33
0100-01-002-0103-	42750	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0103-	43101	PROFESSIONAL SERVICES	40,025	-	-	500	-	(500)
0100-01-002-0103-	43132	EMPL/ VOL RECOGNITION	27,602	20,204	16,506	12,000	12,000	-
0100-01-002-0103-	43320	MAINTENANCE SVS CONTRACTS	9,176	12,402	8,978	9,000	9,000	-
0100-01-002-0103-	43600	ADVERTISING	-	52	-	-	-	-
0100-01-002-0103-	45210	POSTAL SERVICE	338	282	286	250	250	-
0100-01-002-0103-	45230	TELEPHONE	4,573	3,479	3,118	5,000	3,500	(1,500)
0100-01-002-0103-	45410	LEASE/RENT EQUIPMENT	2,674	818	4,004	3,840	4,000	160
0100-01-002-0103-	45530	SUSTENANCE & LODGING	899	224	-	-	-	-
0100-01-002-0103-	45540	CONVENTION & EDUCATION	1,503	1,457	287	2,000	1,500	(500)
0100-01-002-0103-	45541	TRAINING - PROFESSIONAL DEVEL	2,562	2,871	836	2,500	2,500	-
0100-01-002-0103-	45810	DUES AND MEMBERSHIPS	209	981	636	750	750	-
0100-01-002-0103-	46001	OFFICE SUPPLIES	917	2,384	1,162	3,000	2,800	(200)
0100-01-002-0103-	46002	FOOD SUPPLIES	855	986	402	375	375	-
0100-01-002-0103-	46014	OTHER OPERATING SUPPLIES	322	1,728	7,940	1,000	1,000	-
0100-01-002-0103-	46024	DATA PROCESSING SUPPLIES	-	-	604	200	-	(200)
0100-01-002-0103-	46031	FLOWERS/DONATIONS	615	2,623	1,270	1,500	1,500	-
0100-01-002-0103-	48102	FURNITURE & FIXTURES	-	368	-	300	-	(300)
			375,954	331,660	325,358	324,850	330,060	5,210

		FUNDED POSITIONS				
Department	Title	Status	FY2019-20	FY2020-21	FY2021-22	Change
Human Resources	Director of Human Resources	FT	1	1	1	0
Human Resources	Human Resources Technician	FT	1	1	1	0
Human Resources	Human Resources Analyst	FT	1	1	1	0
			3	3	3	0

FY2022 Budget Notes: There are no significant budget changes planned for FY2022. Several non-salary lines were decreased to mirror actual spending trends. Additionally, a pay increase was approved for County employees; salary and benefit lines increased accordingly.

Human Resources [Goals & Performance Measures]

Strategic Initiative – Practice Good Governance				
Goal: Talent Acquisition - To recruit and retain a diverse workforce to meet the needs of the County Citizens.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: To increase the percentage of active open positions filled within 60 days (from initial posting date to start date).	81%	85%	89%	90%
Measure 2: Maintain the employee turnover rate below 20%.	19%	17%	10%	10%

Strategic Initiative - Practice Good Governance				
Goal: Performance Management -To ensure our compensation and performance management processes are designed and executed to align and maximize our employee's performance with the goals of the County.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: To increase the percentage of employees for whom performance evaluations have been completed and documented by the target date.	92%	95%	100%	100%
Measure 2: To increase the percentage of Directors who are setting goals for their employees for the upcoming year during their evaluation.	40%	47%	53%	55%

Strategic Initiative - Practice Good Governance & Strengthen Civic Partnerships				
Goal: Culture - To maintain a positive, values-based work environment.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: To increase the percentage of employees who indicate that we have a positive work environment, as measured by surveys.	N/A	N/A	92%	100%
Measure 2: To increase the percentage of the employees who indicate that the mission, vision and core values of the County are important to them as measured by an annual survey.	n/a	n/a	100%	100%

Strategic Initiative - Practice Good Governance				
Goal: Organizational Excellence -To administer HR Policy and programs effectively and efficiently, while maintaining internal customer satisfaction and meeting budget constraints.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: To enroll employees in their benefits accurately and on time 100% of the time during open enrollment.	98%	99%	100%	100%
Measure 2: To achieve internal customer satisfaction levels with HR services at 100% as measured by an annual survey and employee feedback.	N/A	n/a	100%	100%

Strategic Initiative - Practice Good Governance				
Goal: Talent Development - To provide development programs to help staff and managers accomplish their goals.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: To increase the percent of employees who are internally promoted from within the County.	31%	17%	43%	47%
Measure 2: To increase the percent of employees who indicate satisfaction or high satisfaction with their training opportunities as measured by a survey.	n/a	n/a	88%	100%

CONSTITUTIONAL OFFICERS

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Constitutional Officers							
0200	Commissioner of the Revenue	421,743	409,299	459,891	482,660	503,894	21,234
0201	Treasurer	558,872	532,403	601,221	595,452	654,190	58,738
0202	Clerk of Circuit Court	595,347	575,984	608,605	601,462	628,409	26,947
0203	Sheriff	1,172,816	1,099,244	1,073,066	1,160,151	1,301,935	141,784
0204	Commonwealth's Attorney	584,120	589,271	640,454	712,511	768,842	56,331
0205	Commonwealth's Attorney - CESF Grant	-	-	-	-	-	-
	Total Constitutional Officers	3,332,897	3,206,201	3,383,236	3,552,236	3,857,270	305,034

Commissioner of the Revenue

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.

Commissioner of the Revenue (Continued)

Commissioner of Revenue								
Location Code 0200								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0200-	41100	SALARIES & WAGES-REGULAR	281,321	274,713	309,079	315,256	325,732	10,476
0100-01-002-0200-	41200	OVERTIME	-	-	52	-	-	-
0100-01-002-0200-	41300	PART-TIME SALARIES & WAGE	323	1,023	219	1,300	-	(1,300)
0100-01-002-0200-	42100	FICA	20,658	20,227	22,556	24,217	24,919	702
0100-01-002-0200-	42210	RETIREMENT	38,987	39,315	45,303	47,068	48,632	1,564
0100-01-002-0200-	42300	HOSPITAL/MEDICAL PLANS	36,790	32,691	38,707	48,707	56,648	7,941
0100-01-002-0200-	42400	GROUP LIFE INSURANCE	3,527	3,540	4,079	4,224	4,365	141
0100-01-002-0200-	42500	DISABILITY	512	744	606	606	619	13
0100-01-002-0200-	42700	WORKER'S COMPENSATION	1,357	1,588	1,715	1,749	1,917	168
0100-01-002-0200-	43101	PROFESSIONAL SERVICES	7,252	6,145	6,166	8,500	10,500	2,000
0100-01-002-0200-	43310	REPAIRS & MAINTENANCE	28	-	-	-	-	-
0100-01-002-0200-	43320	MAINTENANCE SRVC CONTRCTS	5,449	5,842	6,260	6,600	6,700	100
0100-01-002-0200-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0200-	44200	AUTOMOTIVE/MOTOR POOL	16	16	800	300	300	-
0100-01-002-0200-	45210	POSTAL SERVICE	5,640	5,562	6,029	6,000	6,100	100
0100-01-002-0200-	45230	TELEPHONE	3,360	3,478	2,981	3,800	2,600	(1,200)
0100-01-002-0200-	45305	MOTOR VEHICLE INSURANCE	237	238	239	250	250	-
0100-01-002-0200-	45410	LEASE/RENT EQUIPMENT	4,758	4,177	4,297	5,000	4,500	(500)
0100-01-002-0200-	45510	MILEAGE	30	-	-	-	-	-
0100-01-002-0200-	45540	CONVENTION & EDUCATION	4,019	3,433	4,081	2,000	2,500	500
0100-01-002-0200-	45810	DUES AND MEMBERSHIPS	580	645	705	650	700	50
0100-01-002-0200-	46001	OFFICE SUPPLIES	6,057	5,208	4,967	6,000	6,000	-
0100-01-002-0200-	46002	FOOD SUPPLIES	454	283	313	63	536	473
0100-01-002-0200-	46008	VEHICLE & EQUIP. FUEL	48	119	71	120	126	6
0100-01-002-0200-	46012	BOOKS & SUBSCRIPTIONS	340	311	220	250	250	-
0100-01-002-0200-	48101	MACHINERY & EQUIPMENT	-	-	155	-	-	-
0100-01-002-0200-	48107	INFO TECH EQUIPMENT	-	-	291	-	-	-
			421,743	409,299	459,891	482,660	503,894	21,234

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Commissioner of Revenue	Commissioner of the Revenue	FT	1	1	1	0
Commissioner of Revenue	Chief Deputy Commissioner of Revenue	FT	1	1	1	0
Commissioner of Revenue	Deputy Commissioner of Revenue	FT	3	3	3	0
Commissioner of Revenue	Deputy License Inspector	FT	1	1	1	0
			6	6	6	0

FY2022 Budget Notes: No significant budget changes are planned for FY2022. Certain non-salary line items changed to adjust budget levels to actual spending trends. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received a higher state-supported increase in accordance with General Assembly and State Compensation Board requirements.

Treasurer

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

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

Treasurer								
Location Code		0201						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0201-	41100	SALARIES & WAGES-REGULAR	281,544	269,628	278,746	282,993	287,096	4,103
0100-01-002-0201-	41200	SALARIES & WAGES-OVERTIME	2,996	1,439	430	3,000	2,000	(1,000)
0100-01-002-0201-	41300	PART-TIME SALARIES & WAGE	20,654	19,675	20,833	20,000	5,000	(15,000)
0100-01-002-0201-	42100	FICA	22,736	21,094	21,869	23,408	22,498	(910)
0100-01-002-0201-	42210	RETIREMENT	38,170	38,311	39,570	42,251	42,864	613
0100-01-002-0201-	42300	HOSPITAL/MEDICAL PLANS	30,403	51,968	60,252	59,711	59,940	229
0100-01-002-0201-	42400	GROUP LIFE INSURANCE	3,453	3,450	3,563	3,792	3,847	55
0100-01-002-0201-	42500	DISABILITY INSURANCE	259	564	527	567	1,065	498
0100-01-002-0201-	42700	WORKER'S COMPENSATION	365	427	461	470	515	45
0100-01-002-0201-	43101	PROFESSIONAL SERVICES	3,976	(1,403)	4,695	6,000	6,000	-
0100-01-002-0201-	43103	DMV BLOCKS	5,275	2,650	33,305	7,000	14,000	7,000
0100-01-002-0201-	43310	REPAIRS AND MAINTENANCE	730	317	222	1,000	1,000	-
0100-01-002-0201-	43320	MAINTENANCE SVS CONTRACTS	11,539	12,302	11,916	12,500	12,500	-
0100-01-002-0201-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0100-01-002-0201-	43600	ADVERTISING	338	-	-	500	500	-
0100-01-002-0201-	43991	BANK ACCOUNT FEES	6,020	2,321	1,853	6,500	4,500	(2,000)
0100-01-002-0201-	43993	CREDIT/DEBIT CARD	64,708	57,380	75,005	65,000	130,000	65,000
0100-01-002-0201-	44200	AUTOMOTIVE MOTOR POOL	-	20	313	300	300	-
0100-01-002-0201-	45210	POSTAL SERVICE	42,678	31,889	31,905	40,000	40,000	-
0100-01-002-0201-	45230	TELEPHONE	5,030	5,484	4,855	5,000	5,000	-
0100-01-002-0201-	45305	MOTOR VEHICLE INSURANCE	-	-	239	300	300	-
0100-01-002-0201-	45410	LEASE/RENT EQUIPMENT	-	417	2,608	3,200	3,200	-
0100-01-002-0201-	45540	CONVENTION & EDUCATION	2,501	3,941	1,443	2,500	2,500	-
0100-01-002-0201-	45810	DUES AND MEMBERSHIPS	450	535	450	600	600	-
0100-01-002-0201-	46001	OFFICE SUPPLIES	4,044	7,449	4,100	6,000	6,000	-
0100-01-002-0201-	46002	FOOD SUPPLIES	323	403	178	100	200	100
0100-01-002-0201-	46008	VEHICLE & EQUIP FUEL	-	21	22	100	105	5
0100-01-002-0201-	46012	BOOKS & SUBSCRIPTIONS	-	45	-	60	60	-
0100-01-002-0201-	46015	COUNTY DOG TAGS	625	705	695	700	700	-
0100-01-002-0201-	46024	DATA PROCESSING SUPPLIES	-	1,370	766	1,400	1,400	-
0100-01-002-0201-	48107	INFO TECH EQUIPMENT	10,056	-	400	500	500	-
			558,872	532,403	601,221	595,452	654,190	58,738

Treasurer (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Treasurer	Treasurer	FT	1	1	1	0
Treasurer	Chief Deputy Treasurer	FT	1	1	1	0
Treasurer	Deputy Treasurer - Full-Time	FT	4	4	4	0
Treasurer	Deputy Treasurer - Part-Time	PT	0.5	0.5	0	-0.5
			6.5	6.5	6	-0.5

FY2022 Budget Notes: Few significant budget changes are planned for FY2022. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received a higher state-supported increase in accordance with General Assembly and State Compensation Board requirements. Credit and debit card processing fees are increasing significantly because of a continued upsurge in citizen use of credit and debit cards to pay tax bills and utility fees. These third-party processing fees will be offset in part by the addition of a credit / debit card convenience fee that users will pay effective September 1, 2021 (County Ordinance Section 2-731). A part-time Deputy Treasurer position was eliminated for FY2022.

Clerk of Circuit Court

Prince George Circuit Court serves the residents of Prince George County. The Prince George Circuit Court (6th 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	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0202-	41100	SALARIES & WAGES-REGULAR	408,606	373,887	380,022	384,772	405,140	20,368
0100-02-010-0202-	41200	SALARIES & WAGES-OVERTIME	393	-	-	-	-	-
0100-02-010-0202-	41300	PART-TIME SALARIES & WAGE	472	2,872	2,218	3,500	3,500	-
0100-02-010-0202-	42100	FICA	29,761	27,232	27,763	29,703	31,261	1,558
0100-02-010-0202-	42210	RETIREMENT	52,577	54,228	55,293	57,447	60,487	3,040
0100-02-010-0202-	42300	HOSPITAL/MEDICAL PLANS	52,643	65,593	68,369	69,055	76,306	7,251
0100-02-010-0202-	42400	GROUP LIFE INSURANCE	4,757	4,883	4,978	5,156	5,429	273
0100-02-010-0202-	42500	DISABILITY	440	455	418	418	473	55
0100-02-010-0202-	42700	WORKER'S COMPENSATION	417	491	531	541	593	52
0100-02-010-0202-	43101	PROFESSIONAL SERVICES	2,830	4,724	3,350	4,000	4,000	-
0100-02-010-0202-	43310	REPAIRS AND MAINTENANCE	-	-	350	400	400	-
0100-02-010-0202-	43320	MAINTENANCE SVS CONTRACTS	1,545	1,777	621	1,800	1,800	-
0100-02-010-0202-	43500	PRINTING AND BINDING	81	71	2,168	1,500	2,600	1,100
0100-02-010-0202-	43513	MICROFILMING EXPENSE	727	666	755	800	800	-
0100-02-010-0202-	43550	RECORD PRESERVATION SERVICE	3,995	13,672	10,059	-	-	-
0100-02-010-0202-	45210	POSTAL SERVICE	9,516	-	2,517	2,500	2,500	-
0100-02-010-0202-	45230	TELEPHONE	1,177	1,884	2,541	1,500	2,600	1,100
0100-02-010-0202-	45410	LEASE/RENT EQUIPMENT	186	1,377	3,528	2,000	3,700	1,700
0100-02-010-0202-	45810	DUES AND MEMBERSHIPS	320	320	320	320	320	-
0100-02-010-0202-	46001	OFFICE SUPPLIES	8,229	6,147	11,335	6,500	7,000	500
0100-02-010-0202-	46002	FOOD SUPPLIES	440	218	200	50	-	(50)
0100-02-010-0202-	46012	BOOKS & SUBSCRIPTIONS	479	540	787	500	500	-
0100-02-010-0202-	46024	DATA PROCESS INDEXING	15,756	14,600	17,198	17,500	17,500	-
0100-02-010-0202-	48101	MACHINERY & EQUIPMENT	-	-	-	1,000	1,000	-
0100-02-010-0202-	48102	FURNITURE & FIXTURES	-	-	13,285	10,000	-	(10,000)
0100-02-010-0202-	48107	INFO TECH EQUIPMENT	-	350	-	500	500	-
			595,347	575,984	608,605	601,462	628,409	26,947

		FUNDED POSITIONS				
Department	Title	Status	FY 2019- 20	FY 2020- 21	FY 2021- 22	Change
Clerk of Circuit Court	Clerk of Circuit Court	FT	1	1	1	0
Clerk of Circuit Court	Chief Deputy	FT	1	1	1	0
Clerk of Circuit Court	Deputy Court Clerk II	FT	1	1	2	1
Clerk of Circuit Court	Deputy Court Clerk I	FT	3	3	2	-1
			6	6	6	0

FY2022 Budget Notes: There are no significant budget changes for FY2022. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received a higher state-

supported increase in accordance with General Assembly and State Compensation Board requirements. There was a reclassification of one position for FY2022; a Deputy Court Clerk I to Deputy Court Clerk II. The furniture and fixtures budget was reduced by \$10,000 to remove budgeted cabinet purchases made in past years that are not needed for FY2022.

Sheriff

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

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

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Sheriff	Sheriff	FT	1	1	1	0
Sheriff	Sergeant	FT	1	1	1	0
Sheriff	Lieutenant	FT	1	1	1	0
Sheriff	Chief Deputy	FT	1	1	1	0
Sheriff	Deputy Sheriff - Full-Time	FT	6	6	6	0
Sheriff	Deputy Sheriff - Part-Time	PT	0.5	0.5	0.5	0
Sheriff	Office Manager	FT	1	1	1	0
			11.5	11.5	11.5	0

Sheriff (Continued)

Sheriff								
Location Code	0203							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0203-	41100	SALARIES & WAGES-REGULAR	635,464	659,991	639,176	663,283	719,385	56,102
0100-02-010-0203-	41200	SALARIES & WAGES-OVERTIME	8,325	11,966	9,139	11,500	11,500	-
0100-02-010-0203-	41300	PART-TIME SALARIES & WAGE	44,329	38,127	37,396	40,500	50,500	10,000
0100-02-010-0203-	41700	SELECTIVE ENFORCEMENT-OVT	19,119	19,534	13,794	20,000	20,000	-
0100-02-010-0203-	42100	FICA	51,675	53,365	51,184	56,249	61,306	5,057
0100-02-010-0203-	42210	RETIREMENT	88,947	91,372	88,985	99,028	107,404	8,376
0100-02-010-0203-	42300	HOSPITAL/MEDICAL PLANS	86,490	95,894	98,890	118,103	140,896	22,793
0100-02-010-0203-	42400	GROUP LIFE INSURANCE	8,047	8,227	8,012	8,888	9,640	752
0100-02-010-0203-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0203-	42700	WORKER'S COMPENSATION	9,392	10,998	11,879	15,537	17,024	1,487
0100-02-010-0203-	42701	LINE OF DUTY ACT	2,700	3,125	3,281	3,609	3,681	72
0100-02-010-0203-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0203-	43314	SECURITY IMPROVEMENT	-	-	-	-	47,000	47,000
0100-02-010-0203-	43320	MAINTENANCE SVS CONTRACTS	28,710	28,980	39,003	50,830	40,000	(10,830)
0100-02-010-0203-	44200	AUTOMOTIVE/MOTOR POOL	7,072	5,349	3,502	9,000	7,000	(2,000)
0100-02-010-0203-	45210	POSTAL SERVICE	2,499	2,503	2,421	2,500		(2,500)
0100-02-010-0203-	45230	TELEPHONE	3,787	4,498	7,190	5,600	11,000	5,400
0100-02-010-0203-	45305	MOTOR VEHICLE INSURANCE	3,414	4,602	3,997	4,500	5,000	500
0100-02-010-0203-	45410	LEASE/RENT EQUIPMENT	5,263	4,630	4,659	5,870	5,052	(818)
0100-02-010-0203-	45540	CONVENTION & EDUCATION	1,760	1,759	1,386	1,125	1,125	-
0100-02-010-0203-	45790	FIRST RESPONDER FUNDS	24	-	-	-	-	-
0100-02-010-0203-	45810	DUES AND MEMBERSHIPS	1,206	1,150	1,162	2,300	2,300	-
0100-02-010-0203-	46001	OFFICE SUPPLIES	4,777	4,905	7,282	5,000	5,000	-
0100-02-010-0203-	46008	VEHICLE & EQUIP. FUEL	14,810	14,135	11,938	14,150	14,858	708
0100-02-010-0203-	46009	VEHICLE & EQUIP. SUPPLIES	2,243	2,489	1,616	3,500	2,600	(900)
0100-02-010-0203-	46010	POLICE SUPPLIES	4,516	21,707	8,952	6,600	6,600	-
0100-02-010-0203-	46011	UNIFORM/APPAREL	3,229	2,501	4,918	5,000	5,000	-
0100-02-010-0203-	46014	OTHER OPERATING SUPPLIES	32	158	319	250	250	-
0100-02-010-0203-	46042	OTHER SUPPLIES-GRANTS	-	-	-	-	-	-
0100-02-010-0203-	46047	HOME ELECT MONITORING	751	1,057	-	1,500	1,500	-
0100-02-010-0203-	46070	TRIAD	(224)	194	3,759	-	-	-
0100-02-010-0203-	47008	CRATER ACADEMY	5,247	6,026	5,729	5,729	6,314	585
0100-02-010-0203-	48101	MACHINERY & EQUIPMENT	-	-	2,820	-	-	-
0100-02-010-0203-	48107	INFO TECH EQUIPMENT	-	-	679	-	-	-
0100-02-010-0203-	48105	MOTOR VEHICLES	129,212	-	-	-	-	-
			1,172,816	1,099,244	1,073,066	1,160,151	1,301,935	141,784

FY2022 Budget Notes: The adopted FY2022 budget reflects a pay increase for public safety personnel which places deputies on a pay scale in accordance with experience. Salary and benefit lines increased accordingly for FY2022. Constitutional Officers and their state-supported / funded employees received a higher state-supported increase in accordance with General Assembly and State Compensation Board requirements. There were no other significant changes in the FY2022 budget. Additionally, on June 9, 2020, the Board of Supervisors approved an increase in the Court Security Fee (from \$10 to \$20). These fees are directed to Courthouse Security measures. This is reflected in the FY2022 budget (Code 43314 – Security Improvement).

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	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-020-0204-	41100	SALARIES & WAGES-REGULAR	379,535	386,324	418,873	469,755	500,236	30,481
0100-02-020-0204-	41300	PART-TIME SALARIES	36,760	38,456	38,572	39,164	39,562	398
0100-02-020-0204-	42100	FICA	30,518	31,083	33,935	38,932	41,295	2,363
0100-02-020-0204-	42210	RETIREMENT	53,153	55,994	58,755	70,134	74,685	4,551
0100-02-020-0204-	42300	HOSPITAL/MEDICAL PLANS	38,379	49,270	50,379	61,990	75,718	13,728
0100-02-020-0204-	42400	GROUP LIFE INSURANCE	4,809	5,041	5,290	6,295	6,703	408
0100-02-020-0204-	42500	DISABILITY	-	-	123	185	195	10
0100-02-020-0204-	42700	WORKER'S COMPENSATION	522	611	659	748	819	71
0100-02-020-0204-	43101	PROFESSIONAL SERVICES	18,725	133	834	500	500	-
0100-02-020-0204-	43320	MAINTENANCE SVS CONTRACTS	2,120	2,716	3,603	3,060	3,540	480
0100-02-020-0204-	45210	POSTAL SERVICE	762	688	2,321	1,260	1,300	40
0100-02-020-0204-	45230	TELEPHONE	1,480	1,610	2,451	1,600	3,070	1,470
0100-02-020-0204-	45540	CONVENTION & EDUCATION	2,507	2,981	914	2,330	4,660	2,330
0100-02-020-0204-	45810	DUES AND MEMBERSHIPS	2,611	2,831	3,111	3,300	3,300	-
0100-02-020-0204-	46001	OFFICE SUPPLIES	5,737	4,536	12,957	5,500	5,500	-
0100-02-020-0204-	46002	FOOD SUPPLIES	89	309	443	88	88	-
0100-02-020-0204-	46011	UNIFORM & APPAREL	162	-	-	-	-	-
0100-02-020-0204-	46012	BOOKS & SUBSCRIPTIONS	1,855	1,624	2,175	1,600	1,600	-
0100-02-020-0204-	46024	DATA PROCESSING SUPPLIES	316	663	496	650	650	-
0100-02-020-0204-	48104	SOFTWARE AGREEMENT	-	-	-	1,020	1,020	-
0100-02-020-0204-	48107	INFO TECH EQUIPMENT	4,080	4,400	4,563	4,400	4,400	-
			584,120	589,271	640,454	712,511	768,842	56,331

Commonwealth's Attorney (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Commonwealth's Attorney	Commonwealth's Attorney	FT	1	1	1	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Full-Time	FT	3	3	3	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Part-Time	PT	0.5	0.5	0.5	0
Commonwealth's Attorney	Office Manager	FT	1	1	1	0
Commonwealth's Attorney	Legal Assistant	FT	2	2	2	0
			7.5	7.5	7.5	0

FY2022 Budget Notes: There were few non-salary changes in the adopted FY2022 budget. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received a higher state-supported increase in accordance with General Assembly and State Compensation Board requirements.

COMMUNITY DEVELOPMENT

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Community Development							
0300	Community Development and Code Compliance	998,357	1,171,782	916,905	945,130	964,543	19,413
0301	Planning	-	-	256,308	293,253	296,951	3,698
	Total Community Development	998,357	1,171,782	1,173,212	1,238,383	1,261,494	23,111

Community Development & Code Compliance

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

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

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

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

FY2022 Budget Notes: There are few significant changes in the FY2022 budget. A pay increase was approved for County employees; salary and benefit lines increased accordingly.

Community Development & Code Compliance (Continued)

Community Development and Code Compliance								
Location Code	0300							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-400-0300-	41100	SALARIES & WAGES-REGULAR	596,606	758,486	591,405	632,984	645,643	12,659
0100-03-400-0300-	41200	SALARIES & WAGES-OVERTIME	-	63	-	(40,000)	(40,000)	-
0100-03-400-0300-	41300	PART-TIME SALARIES & WAGE	57,800	30,271	2,579	10,000	5,000	(5,000)
0100-03-400-0300-	41301	COMP COMMISSION MEMBERS	17,800	18,200	-	-	-	-
0100-03-400-0300-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-400-0300-	42100	FICA	49,151	58,906	43,125	46,128	46,714	586
0100-03-400-0300-	42210	RETIREMENT	89,469	111,331	90,865	94,504	96,395	1,891
0100-03-400-0300-	42300	HOSPITAL/MEDICAL PLANS	79,965	105,947	99,319	99,319	108,326	9,007
0100-03-400-0300-	42400	GROUP LIFE INSURANCE	8,094	10,024	8,181	8,482	8,652	170
0100-03-400-0300-	42500	DISABILITY INSURANCE	-	187	-	-	-	-
0100-03-400-0300-	42700	WORKER'S COMPENSATION	7,827	9,157	9,890	10,088	11,053	965
0100-03-400-0300-	43101	PROFESSIONAL SERVICES	817	2,678	2,962	7,000	7,000	-
0100-03-400-0300-	43109	PROPERTY MAINT / GRASS CUTTI	2,400	4,320	4,570	10,000	10,000	-
0100-03-400-0300-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-400-0300-	43320	MAINTENANCE SVS CONTRACTS	42,206	12,238	25,484	25,000	20,000	(5,000)
0100-03-400-0300-	43600	ADVERTISING	4,065	3,606	-	500	-	(500)
0100-03-400-0300-	43991	BANK ACCOUNT FEES	5,711	6,914	7,522	5,200	7,000	1,800
0100-03-400-0300-	44200	AUTOMOTIVE/MOTOR POOL	1,207	792	1,690	1,800	2,000	200
0100-03-400-0300-	45210	POSTAL SERVICE	1,184	1,290	948	1,000	1,100	100
0100-03-400-0300-	45230	TELEPHONE	13,595	13,582	14,878	12,000	14,000	2,000
0100-03-400-0300-	45305	MOTOR VEHICLE INSURANCE	1,801	1,804	1,809	2,000	2,000	-
0100-03-400-0300-	45410	LEASE/RENT EQUIPMENT	2,660	2,830	1,397	1,500	2,000	500
0100-03-400-0300-	45540	CONVENTION & EDUCATION	1,852	2,890	635	2,500	2,500	-
0100-03-400-0300-	45810	DUES AND MEMBERSHIPS	985	1,687	644	1,000	1,000	-
0100-03-400-0300-	46001	OFFICE SUPPLIES	1,316	1,690	496	2,000	1,800	(200)
0100-03-400-0300-	46002	FOOD SUPPLIES	390	177	58	125	-	(125)
0100-03-400-0300-	46008	VEHICLE & EQUIP. FUEL	4,803	5,190	4,516	5,200	5,460	260
0100-03-400-0300-	46009	VEHICLE & EQUIP. SUPPLIES	1,320	1,041	832	1,500	1,500	-
0100-03-400-0300-	46011	UNIFORM/APPAREL	946	971	-	1,000	1,000	-
0100-03-400-0300-	46012	BOOKS & SUBSCRIPTIONS	916	1,889	1,153	1,500	1,500	-
0100-03-400-0300-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-400-0300-	46024	DATA PROCESSING SUPPLIES	3,115	2,696	1,558	2,000	2,000	-
0100-03-400-0300-	46036	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
0100-03-400-0300-	46043	TOOLS & EQUIPMENT	356	923	386	300	400	100
0100-03-400-0300-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			998,357	1,171,782	916,905	945,130	964,543	19,413

Department	Title	FUNDED POSITIONS				
		Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
CDCC	Director of Community Development & Code Compliance	FT	1	1	1	0
CDCC	Deputy Director, Building Official	FT	1	1	1	0
CDCC	Coordinator IV, Environmental Program	FT	1	1	1	0
CDCC	Senior Building Inspector	FT	3	3	3	0
CDCC	Plans Reviewer	FT	1	1	1	0
CDCC	Office Manager	FT	1	1	1	0
CDCC	Permit Technician II	FT	1	1	1	0
CDCC	Permit Technician I	FT	1	1	1	0
			10	10	10	0

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

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

Strategic Initiative – Practice Good Governance				
Goal: The Building Inspection Division must be responsive to the needs of applicants, so performance measures that focus on the number of building permit applications processed and the number of inspections made are important measures of workloads	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Permits issued	1635	1631	1675	1675
Measure 2: Inspections made (new construction)	6054	5433	6100	5700
Measure 3: Plan Reviews completed	1270	1325	1300	1300

Strategic Initiative - Practice Good Governance				
Goal: To provide a cost effective level of service while assuring the adequate protection of the health and safety of the citizens of the County	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Complete 95% of requested inspections within one business day of the customer requesting an inspection	Not available	98%	95%	95%
Measure 2: Complete 95% of residential plan reviews within five business days of permit application/submittal	Not available	96%	95%	95%

Strategic Initiative – Funding the Future				
Goal: To increase department revenues through fees charged for services and reduce dependency on general fund monies. Adjust fee schedules as necessary to return department revenues to a maximum of 95% of expenditures.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Collect fees that amount to an increased percentage of expenditures [subject to constraints of reasonableness of increased fees as compared to surrounding municipalities]	Not available	69%	75%	75%

Community Development & Code Compliance Goals & Performance Measures (Continued)**Code Enforcement**

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

Strategic Initiative – Practice Good Governance				
Goal: Develop performance measures based upon the percentage (%) of cases resolved	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Code Enforcement Complaints Processed	401	336	400	400
Measure 2: Resolve 100% of Cases	96%	91%	95%	95%

Strategic Initiative – Practice Good Governance				
Goal: Continue to improve the code enforcement processes and coordination with the various departments involved in enforcement action	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Hold monthly coordination meetings with the various departments involved in code enforcement activities	10	5 (COVID)	12	12

Strategic Initiative – Strengthen Civic Partnerships				
Goal: Continue community outreach programs by attending neighborhood watch meetings and conducting two or more sweeps in neighborhoods to educate communities about property maintenance and code enforcement	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
		(COVID)		
Measure 1: Conduct at least two neighborhood meetings	n/a	0	2	2
Measure 2: Conduct at least two neighborhood sweeps	n/a	0	2	2

Planning

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

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

Planning								
Location Code	0301							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-08-301-0301-	41100	SALARIES & WAGES-REGULAR	-	-	101,626	170,439	174,725	4,286
0100-08-301-0301-	41200	SALARIES & WAGES-OVERTIME	-	-	1,060	-	-	-
0100-08-301-0301-	41300	PART-TIME SALARIES & WAGE	-	-	57,432	10,000	-	(10,000)
0100-08-301-0301-	41301	COMP COMMISSION MEMBERS	-	-	18,700	18,800	18,800	-
0100-08-301-0301-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-08-301-0301-	42100	FICA	-	-	13,543	15,242	14,805	(437)
0100-08-301-0301-	42210	RETIREMENT	-	-	14,598	25,447	26,087	640
0100-08-301-0301-	42300	HOSPITAL/MEDICAL PLANS	-	-	9,503	25,003	25,708	705
0100-08-301-0301-	42400	GROUP LIFE INSURANCE	-	-	1,314	2,284	2,341	57
0100-08-301-0301-	42500	DISABILITY INSURANCE	-	-	173	514	535	21
0100-08-301-0301-	42700	WORKER'S COMPENSATION	-	-	1,029	1,049	1,150	101
0100-08-301-0301-	43101	PROFESSIONAL SERVICES	-	-	5,000	3,000	10,000	7,000
0100-08-301-0301-	43320	MAINTENANCE SVS CONTRACTS	-	-	19,266	6,000	7,500	1,500
0100-08-301-0301-	43600	ADVERTISING	-	-	5,648	5,000	5,000	-
0100-08-301-0301-	43991	BANK ACCOUNT FEES	-	-	-	750	1,000	250
0100-08-301-0301-	44200	AUTOMOTIVE/MOTOR POOL	-	-	-	-	-	-
0100-08-301-0301-	45210	POSTAL SERVICE	-	-	737	500	700	200
0100-08-301-0301-	45230	TELEPHONE	-	-	891	2,000	1,000	(1,000)
0100-08-301-0301-	45305	MOTOR VEHICLE INSURANCE	-	-	-	-	-	-
0100-08-301-0301-	45410	LEASE/RENT EQUIPMENT	-	-	1,954	2,000	2,000	-
0100-08-301-0301-	45540	CONVENTION & EDUCATION	-	-	425	1,000	1,000	-
0100-08-301-0301-	45810	DUES AND MEMBERSHIPS	-	-	609	1,000	1,000	-
0100-08-301-0301-	46001	OFFICE SUPPLIES	-	-	830	1,000	1,000	-
0100-08-301-0301-	46002	FOOD SUPPLIES	-	-	162	125	-	(125)
0100-08-301-0301-	46008	VEHICLE & EQUIP. FUEL	-	-	-	-	-	-
0100-08-301-0301-	46009	VEHICLE & EQUIP. SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-08-301-0301-	46012	BOOKS & SUBSCRIPTIONS	-	-	345	500	500	-
0100-08-301-0301-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46024	DATA PROCESSING SUPPLIES	-	-	1,371	1,500	2,000	500
0100-08-301-0301-	46036	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
0100-08-301-0301-	46043	TOOLS & EQUIPMENT	-	-	91	100	100	-
0100-08-301-0301-	48102	FURNITURE & FIXTURES	-	-	-	-	-	-
0100-08-301-0301-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			-	-	256,308	293,253	296,951	3,698

Planning (Continued)

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Planning	Planner I	FT	1	1	1	0
Planning	Planner II	FT	1	1	1	0
Planning	Administrative Support Specialist II	FT	1	1	1	0
			3	3	3	0

The Planning Department has a Planner I position that is authorized, but not funded for FY21-22.

FY2022 Budget Notes: There are no significant changes in the FY2022 adopted budget. A pay increase was approved for County employees; salary and benefit lines increased accordingly.

Planning Division Functions and Responsibilities

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

Development Coordination and Review

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

Planning (Continued)

Zoning Compliance and Enforcement

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

Policy Development

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

*Planning (Continued)***Planning Goals & Performance Measures:**

Strategic Initiative - Practice Good Governance				
Goal: The Planning Division must be responsive to the needs of applicants, so performance measures that focus on the number of applications processed and the number of cases processed are important measures of workloads	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Building Permits reviewed	420	427	450	425
Measure 2: Site Plans reviewed	11	19	15	15
Measure 3: Zoning Cases processed	7	6	8	8

Strategic Initiative – Support Efficient Transportation Systems				
Goal: To apply for transportation related funding that will promote transportation improvements in Prince George County	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Number of applications submitted for transportation improvement grants and funding initiatives	4	3	4	4
Measure 2: Number of funding applications awarded	2	0	3	3

Strategic Initiative – Foster A Prosperous, Thriving Economy				
Goal: To facilitate responsive plan review and technical assistance within the Planning and Zoning Department	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Percent of initial residential plan reviews completed within 10 business days/total initial plan submittals	Not Available	87% 330	95%	95%
Measure 2: Percent of re-submitted plan reviews completed within 5 business days/total number of re-submittal plans	Not Available	83% 6	95%	95%

FINANCIAL SERVICES

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
	Financial Services						
0401	Assessor	427,773	516,426	496,193	582,768	620,771	38,003
0402	Finance	702,388	769,328	818,769	850,631	863,598	12,967
0403	Information Technology	534,872	537,627	600,505	591,644	623,191	31,547
0405	County-Wide Information Technology	414,179	413,612	391,158	472,036	501,730	29,694
	Total Financial Services	2,079,212	2,236,994	2,306,625	2,497,079	2,609,290	112,211

Assessor

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)

Assessor								
Location Code		0401						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0401-	41100	SALARIES & WAGES-REGULAR	214,584	277,705	295,193	333,256	357,989	24,733
0100-01-002-0401-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0401-	41300	PART-TIME SALARIES & WAGE	67,281	62,699	28,393	25,000	25,000	-
0100-01-002-0401-	41301	COMP. COMMISSION MEMBERS	-	320	-	2,000	1,200	(800)
0100-01-002-0401-	42100	FICA	20,419	24,157	22,722	27,560	29,390	1,830
0100-01-002-0401-	42210	RETIREMENT	29,764	40,027	41,901	49,755	53,448	3,693
0100-01-002-0401-	42300	HOSPITAL/MEDICAL PLANS	33,919	49,618	52,719	65,181	63,951	(1,230)
0100-01-002-0401-	42400	GROUP LIFE INSURANCE	2,693	3,604	3,773	4,466	4,797	331
0100-01-002-0401-	42500	DISABILITY INSURANCE	-	-	-	211	877	666
0100-01-002-0401-	42700	WORKER'S COMPENSATION	3,652	4,273	4,614	4,707	5,157	450
0100-01-002-0401-	43101	PROFESSIONAL SERVICES	-	(245)	-	400	16,300	15,900
0100-01-002-0401-	43310	REPAIRS AND MAINTENANCE	2,046	-	-	-	-	-
0100-01-002-0401-	43320	MAINTENANCE SVS CONTRACTS	30,141	24,655	20,481	32,300	31,650	(650)
0100-01-002-0401-	43600	ADVERTISING	-	205	122	250	250	-
0100-01-002-0401-	44200	AUTOMOTIVE/MOTOR POOL	330	115	195	800	800	-
0100-01-002-0401-	45210	POSTAL SERVICE	5,366	6,410	5,776	6,500	6,500	-
0100-01-002-0401-	45230	TELEPHONE	5,044	5,737	4,733	4,800	4,800	-
0100-01-002-0401-	45305	MOTOR VEHICLE INSURANCE	901	664	666	697	667	(30)
0100-01-002-0401-	45410	LEASE/RENT EQUIPMENT	-	-	286	-	3,170	3,170
0100-01-002-0401-	45540	CONVENTION & EDUCATION	2,088	5,583	3,039	3,000	1,500	(1,500)
0100-01-002-0401-	45810	DUES AND MEMBERSHIPS	915	1,130	1,280	3,350	1,025	(2,325)
0100-01-002-0401-	46001	OFFICE SUPPLIES	1,646	1,391	608	3,000	1,000	(2,000)
0100-01-002-0401-	46002	FOOD SUPPLIES	120	59	123	75	75	-
0100-01-002-0401-	46009	VEHICLE & EQUIP. SUPP	92	12	119	360	200	(160)
0100-01-002-0401-	46008	VEHICLE & EQUIP. FUEL	484	508	351	500	525	25
0100-01-002-0401-	46012	BOOKS & SUBSCRIPTIONS	2,697	4,436	5,362	9,600	5,500	(4,100)
0100-01-002-0401-	46024	DATA PROCESSING SUPPLIES	3,592	3,365	2,839	3,500	3,500	-
0100-01-002-0401-	48107	INFO TECH EQUIPMENT	-	-	900	1,500	1,500	-
0100-01-002-0401-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0401-	48204	NEW SFTWR & AGREEMNT	-	-	-	-	-	-
			427,773	516,426	496,193	582,768	620,771	38,003

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Assessor	Real Estate Assessor	FT	1	1	1	0
Assessor	Real Estate Appraiser II	FT	2	2	2	0
Assessor	Coordinator IV, Real Estate Operations	FT	1	1	1	0
Assessor	Real Estate Technician	FT	1	1	1	0
			5	5	5	0

The Assessor has a Senior Real Estate Appraiser position that is authorized, but not funded for FY2021-22.

FY2022 Budget Notes: There is an overall increase of \$38,003 in the FY2022 adopted budget for the Assessor. This increase is primarily due to a projected increase in professional services related to Vision software and attributable to a pay increase approved for County employees; salary and benefit lines increased accordingly. Several line items were adjusted to reflect actual expenditure trends (increases and decreases).

*Assessor (Continued)***Assessor Goals and Performance Measures**

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

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

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

Goal: Deliver an Accurate and Equitable Real Estate Assessment.	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Assessment Ratio between 95% and 100%.	96.2%	93.6%	99.3%	98%
Measure 2: Coefficient of Dispersion (COD) at 10.0 or below.	6.8	8.2	5.7	8.45
Measure 3: Price Related Differential (PRD) at 1.00.	1.00	1.00	1.00	1.01

Finance

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

The Finance Department produces:

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

Finance								
Location Code	0402							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0402-	41100	SALARIES & WAGES-REGULAR	422,915	467,577	489,954	486,442	492,678	6,236
0100-01-002-0402-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0402-	41300	PART-TIME SALARIES & WAGE	2,743	11,311	9,751	26,000	26,000	-
0100-01-002-0402-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0402-	42100	FICA	30,475	34,025	35,477	39,202	39,679	477
0100-01-002-0402-	42210	RETIREMENT	58,132	65,145	69,903	72,626	73,557	931
0100-01-002-0402-	42300	HOSPITAL/MEDICAL PLANS	59,667	77,930	92,763	92,763	97,367	4,604
0100-01-002-0402-	42400	GROUP LIFE INSURANCE	5,259	5,865	6,294	6,518	6,602	84
0100-01-002-0402-	42500	DISABILITY	369	350	320	320	578	258
0100-01-002-0402-	42700	WORKER'S COMPENSATION	470	550	595	606	1,328	722
0100-01-002-0402-	43101	PROFESSIONAL SERVICES	69,844	63,024	65,276	73,500	72,500	(1,000)
0100-01-002-0402-	43310	REPAIRS AND MAINTENANCE	-	-	198	-	-	-
0100-01-002-0402-	43320	MAINTENANCE SVS CONTRACTS	25,232	26,715	26,105	30,084	33,122	3,038
0100-01-002-0402-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0402-	45210	POSTAL SERVICE	3,580	3,212	4,659	4,000	4,000	-
0100-01-002-0402-	45230	TELEPHONE	3,429	3,493	3,485	3,600	3,500	(100)
0100-01-002-0402-	45410	LEASE/RENT EQUIPMENT	-	-	(0)	-	-	-
0100-01-002-0402-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0402-	45540	CONVENTION & EDUCATION	2,087	2,627	1,597	2,460	2,460	-
0100-01-002-0402-	45600	COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-01-002-0402-	45810	DUES AND MEMBERSHIPS	615	400	625	775	994	219
0100-01-002-0402-	46001	OFFICE SUPPLIES	8,810	5,462	7,691	9,800	7,500	(2,300)
0100-01-002-0402-	46002	FOOD SUPPLIES	358	259	94	-	-	-
0100-01-002-0402-	46012	BOOKS & SUBSCRIPTIONS	34	34	34	35	335	300
0100-01-002-0402-	46024	DATA PROCESSING SUPPLIES	1,853	1,348	1,381	1,900	1,400	(500)
0100-01-002-0402-	48102	REPLACE FURNITURE & FIXTURES	-	-	-	-	-	-
0100-01-002-0402-	48104	REPLACE SOFTWARE & AGREEMENTS	-	-	-	-	-	-
0100-01-002-0402-	48107	INFO TECH EQUIPMENT	6,518	-	2,569	-	-	-
			702,388	769,328	818,769	850,631	863,598	12,967

Finance (Continued)

Category	FY2022 Budget	Description
Personnel	737,787	7 FTE - Salaries and All Benefits
Contracted Services	105,622	Annual Audit Service; Financial Advisory Services; Financial Valuations; Professional Memberships (GFOA); ERP Annual Software Fee; Financial Transparency Software Fee; Copier Maintenance
Supplies	9,235	Office Supplies and Data Processing Supplies [Check Stock; Paper; Envelopes; Forms; Toner]
Communication	7,500	Postage and Telephone
Training	3,454	Training for all staff - Finance; Purchasing; Payroll; Financial System; Governmental Standards
TOTAL	863,598	

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Finance	Deputy County Administrator, Finance	FT	1	1	1	0
Finance	Accounting Supervisor	FT	1	1	1	0
Finance	Payroll Supervisor	FT	1	1	1	0
Finance	Procurement Officer	FT	1	1	1	0
Finance	Financial Reporting Accountant	FT	1	1	1	0
Finance	Accounting Clerk	FT	1	1	1	0
Finance	Payroll Specialist	FT	1	1	1	0
			7	7	7	0

FY2022 Budget Notes: The overall budget for FY2022 is increasing by \$12,967. This increase is primarily attributable to a pay increase approved for County employees; salary and benefit lines increased accordingly.

*Finance (Continued)***Finance Department Goals and Performance Measures**

Strategic Initiative - Practice Good Governance				
Goal: Issue the County's Comprehensive Annual Financial Report (CAFR) on time and in accordance with Generally Accepted Accounting Principles [General Accounting].	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Issue CAFR 0 Days Late (measured in # days late)	0	0	0	0
Measure 2: Receive unmodified (clean) audit opinion (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 3: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Financial Reporting (measured as yes or no)	Yes	TBD**	Yes	Yes

**Application submitted and still under review

Strategic Initiative - Practice Good Governance				
Goal: Prepare the County's Adopted budget as a user-friendly and informative document. [Budgeting]	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Prepare and post the adopted budget within 30 days of Board of Supervisor's Adoption. (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 2: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Budgeting (measured as yes or no)	Yes	Yes	Yes	Yes

Strategic Initiative - Practice Good Governance				
Goal: – Pay invoices timely and maintain good vendor relations. [Accounts Payable]	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Pay all Invoices within 9 business days of receipt from departments.* [Invoice entry will be modified for FY2022 to measure this goal]	Not Available*	Not Available*	98%*	98%

Strategic Initiative - Practice Good Governance				
Goal: – Prepare accurate payrolls and make deduction contributions timely and in accordance with requirements. [Payroll]	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Process no more than 2 special payrolls annually that are related to payroll department omissions or errors.	3	1	<=2	<=2
Measure 2: Make all VRS contributions by the 10 th of the following month. Measured in days late (0).	0	0	0	0

Strategic Initiative - Practice Good Governance				
Goal: Enhance customer service to all departments by ensuring materials and services are purchased timely, for a fair and reasonable price and in accordance with established policies and state laws [Purchasing]	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Issue Purchase Orders within 5 business days of department requisition completion and verification of appropriate procurement (measured in %)**	Not Available	Not Available	95%	96%
Measure 2: Make purchases in accordance with County purchasing policies and VPPA (measured in %).	Not Available	Not Available	100%	100%

** - we are not currently able to measure [can't determine who creates delay between requisition date and PO conversion date]; developing a "customer" satisfaction measurement

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							
							12/31/2020		
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	Expended FY20-21 YTD	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0403-	41100	SALARIES & WAGES-REGULAR	377,839	381,891	389,398	386,483	191,393	394,212	7,729
0100-01-002-0403-	41200	SALARIES & WAGES-OVERTIME	-	-	1,498	1,000	763	2,000	1,000
0100-01-002-0403-	41300	PART-TIME SALARIES & WAGES	6,603	9,335	39,365	30,000	16,418	40,000	10,000
0100-01-002-0403-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-	-
0100-01-002-0403-	42100	FICA	28,050	28,374	31,816	31,937	15,390	33,370	1,433
0100-01-002-0403-	42210	RETIREMENT	53,335	54,424	51,439	57,702	27,838	58,856	1,154
0100-01-002-0403-	42300	HOSPITAL/MEDICAL PLANS	25,166	30,083	44,155	58,197	24,099	68,021	9,824
0100-01-002-0403-	42400	GROUP LIFE INSURANCE	4,825	4,978	4,725	5,179	2,558	5,282	103
0100-01-002-0403-	42500	DISABILITY	972	993	1,148	1,390	695	1,435	45
0100-01-002-0403-	42700	WORKER'S COMPENSATION	470	550	595	606	-	673	67
0100-01-002-0403-	43101	PROFESSIONAL SERVICES	140	-	90	-	-	-	-
0100-01-002-0403-	43310	REPAIRS AND MAINTENANCE	-	7,796	-	-	132	-	-
0100-01-002-0403-	43320	MAINTENANCE SVS CONTRACTS	10	0	12,676	-	(60)	-	-
0100-01-002-0403-	43600	ADVERTISING	-	-	-	-	-	-	-
0100-01-002-0403-	45210	POSTAL SERVICE	88	40	216	200	-	200	-
0100-01-002-0403-	45230	TELEPHONE	4,916	7,403	7,847	7,000	3,750	7,000	-
0100-01-002-0403-	45232	INTERNET	-	-	-	-	-	-	-
0100-01-002-0403-	45233	DATA LINES/T1	-	-	-	-	-	-	-
0100-01-002-0403-	45410	LEASE/RENT EQUIPMENT	2,382	2,231	3,644	3,500	1,336	3,500	-
0100-01-002-0403-	45540	CONVENTION & EDUCATION	17,653	3,421	74	3,000	-	1,500	(1,500)
0100-01-002-0403-	45810	DUES AND MEMBERSHIPS	485	35	-	300	-	-	(300)
0100-01-002-0403-	46001	OFFICE SUPPLIES	518	322	1,410	800	147	800	-
0100-01-002-0403-	46002	FOOD SUPPLIES	1,059	545	537	150	96	288	138
0100-01-002-0403-	46008	IT VEHICLE & EQUIP. FUEL	-	75	56	-	18	53	53
0100-01-002-0403-	46012	BOOKS & SUBSCRIPTIONS	52	140	-	200	-	-	(200)
0100-01-002-0403-	46058	COMPUTER LAB SUPPLIES	6,072	4,603	-	-	-	-	-
0100-01-002-0403-	46024	DATA PROCESSING SUPPLIES	404	389	434	500	-	500	-
0100-01-002-0403-	48101	MACHINERY & EQUIPMENT	764	-	8,400	-	-	-	-
0100-01-002-0403-	48102	FURNITURE & FIXTURES	-	-	-	1,500	-	1,500	-
0100-01-002-0403-	48104	SOFTWARE & SOFTWARE AGREE	-	-	-	-	-	-	-
0100-01-002-0403-	48107	INFO TECH EQUIPMENT	3,069	-	984	2,000	261	4,000	2,000
			534,872	537,627	600,505	591,644	284,833	623,191	31,547

Information Technology (Continued)

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

County-Wide Information Technology								
Location Code	0405							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0405-	43101	PROFESSIONAL SERVICES	25,205	30,096	42,598	20,000	20,000	-
0100-01-002-0405-	43310	REPAIRS AND MAINTENANCE	1,969	1,350	1,544	2,000	2,000	-
0100-01-002-0405-	43320	MAINTENANCE SVS CONTRACTS	114,145	179,757	167,274	190,000	190,000	-
0100-01-002-0405-	45233	DATA LINES/T1	29,313	32,828	33,896	35,000	35,000	-
0100-01-002-0405-	46024	DATA PROCESSING SUPPLIES	10,766	8,380	5,792	6,000	6,000	-
0100-01-002-0405-	46115	FORT LEE E911 SYSTEM	-	-	-	-	-	-
0100-01-002-0405-	48101	MACHINERY & EQUIPMENT	-	-	821	-	-	-
0100-01-002-0405-	48104	SOFTWARE & SOFTWARE AGREE	46,494	47,333	24,548	84,012	113,706	29,694
0100-01-002-0405-	48107	INFO TECH EQUIPMENT	186,286	113,868	114,685	135,024	135,024	-
			414,179	413,612	391,158	472,036	501,730	29,694

		FUNDED POSITIONS				
Department	Title	Status	FY 2019- 20	FY 2020- 21	FY 2021- 22	Change
Information Technology	Director of Information Technology	FT	1	1	1	0
Information Technology	Coordinator V, GIS	FT	1	1	1	0
Information Technology	Information Systems Analyst, Business Process	FT	1	1	1	0
Information Technology	Information Systems Specialist, Applications	FT	1	0	0	0
Information Technology	Information Systems System Engineer	FT	1	0	0	0
Information Technology	Information Systems Technician	FT	0	2	2	0
Information Technology	GIS Technician	FT	1	1	1	0
			6	6	6	0

FY2022 Budget Notes: Minimal changes were approved for the adopted FY2022 Information Technology budget. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Additionally, support services were enhanced for the County's ERP system for FY2022, which resulted in an increase of \$26,694 in software agreements.

Information Technology (Continued)

Information Technology Department Goals and Performance Measures – Due to recent staffing turnover, the goals and measures shown below are tentative and are subject to change.

Strategic Initiative – Practice Good Governance				
Goal Provide Excellent Customer Service to all customers	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Make initial contact with customers within 4 business hours of receiving notification of a concern or issue	Not Available	Not Available	95%	95%
Measure 2: Provide effective resolution to trouble calls – [percent of "very satisfied" on customer service survey]	Not Available	Not Available	95%	95%

Strategic Initiative – Practice Good Governance				
Goal Provide Effective Information Technology Training	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Provide at least 2 trainings on security related topics [phishing; cyber security; password security]	Not Available	Not Available	2	2
Measure 2: Provide at least 2 trainings on commonly used applications	Not Available	Not Available	2	2

Strategic Initiative - Practice Good Governance				
Goal Implement cyclical equipment replacements to organization annually	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Replace 20% of Police MCTs [Mobile Computer Terminal]	Not Available	Not Available	20%	20%
Measure 2: Replace 20% of computers / laptops annually	Not Available	Not Available	20%	20%
Measure 3: Replace 20% Fire/EMS i-Pads annually	Not Available	Not Available	20%	20%

OPERATIONS

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Operations							
0502	County Garage	455,137	404,551	426,306	536,750	544,955	8,205
0503	Refuse Disposal	50,588	51,409	41,167	61,162	61,928	766
0504	General Properties	2,099,576	2,219,856	2,251,506	2,275,473	2,288,166	12,693
0505	Parks & Recreation	1,017,712	1,002,691	976,567	999,375	1,038,544	39,169
0506	County Engineering	1,806	582	6,326	3,000	3,000	-
	Total Operations	3,624,819	3,679,088	3,701,872	3,875,760	3,936,593	60,833

County Garage

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

Garage								
Location Code	0502							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-002-0502-	41100	SALARIES & WAGES-REGULAR	208,637	219,230	238,914	273,358	269,109	(4,249)
0100-01-002-0502-	41200	SALARIES & WAGES-OVERTIME	899	2,864	835	4,500	4,500	-
0100-01-002-0502-	41300	PART-TIME SALARIES & WAGE	37,143	21,836	22,436	25,000	41,224	16,224
0100-01-002-0502-	42100	FICA	18,809	18,563	19,793	23,169	24,085	916
0100-01-002-0502-	42210	RETIREMENT	29,174	29,237	31,961	40,812	40,178	(634)
0100-01-002-0502-	42300	HOSPITAL/MEDICAL PLANS	22,564	20,534	24,222	49,630	54,829	5,199
0100-01-002-0502-	42400	GROUP LIFE INSURANCE	2,639	2,632	2,878	3,663	3,606	(57)
0100-01-002-0502-	42500	DISABILITY INSURANCE	205	263	288	500	517	17
0100-01-002-0502-	42700	WORKER'S COMPENSATION	5,218	6,105	6,594	7,779	8,524	745
0100-01-002-0502-	43101	PROFESSIONAL SERVICES	90	-	220	1,000	200	(800)
0100-01-002-0502-	43310	REPAIRS AND MAINTENANCE	3,359	13,756	2,823	10,000	10,000	-
0100-01-002-0502-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0502-	43701	LAUNDRY & DRY CLEANING	3,119	2,282	3,132	3,480	2,400	(1,080)
0100-01-002-0502-	44200	AUTOMOTIVE/MOTOR POOL	498	967	564	800	800	-
0100-01-002-0502-	45210	POSTAL SERVICE	-	1	6	20	50	30
0100-01-002-0502-	45230	TELEPHONE	2,002	2,432	2,383	2,750	2,400	(350)
0100-01-002-0502-	45305	MOTOR VEHICLE INSURANCE	1,089	1,328	1,094	1,394	1,394	-
0100-01-002-0502-	45410	LEASE/RENT EQUIPMENT	625	312	895	800	800	-
0100-01-002-0502-	45540	CONVENTION & EDUCATION	128	300	2,060	4,000	2,000	(2,000)
0100-01-002-0502-	46001	OFFICE SUPPLIES	1,292	790	760	1,000	1,000	-
0100-01-002-0502-	46002	FOOD SUPPLIES	100	30	100	50	-	(50)
0100-01-002-0502-	46007	REPAIRS & MAINTENANCE	852	2,380	-	-	-	-
0100-01-002-0502-	46008	VEHICLE & EQUIP. FUEL	18,278	11,695	(12,167)	5,000	5,250	250
0100-01-002-0502-	46009	VEHICLE & EQUIP. SUPPLIES	39,866	34,074	45,734	50,000	50,000	-
0100-01-002-0502-	46011	UNIFORM/APPAREL	675	988	432	1,000	1,000	-
0100-01-002-0502-	46012	BOOKS & SUBSCRIPTIONS	1,500	2,195	2,839	7,095	3,040	(4,055)
0100-01-002-0502-	46014	OTHER OPERATING SUPPLIES	-	52	-	-	-	-
0100-01-002-0502-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0502-	46043	TOOLS & EQUIPMENT	39,756	9,152	5,991	7,550	7,550	-
0100-01-002-0502-	48101	MACHINERY & EQUIPMENT	1,432	-	18,176	9,000	9,000	-
0100-01-002-0502-	48102	FURNITURE & FIXTURES	1,501	-	-	900	500	(400)
0100-01-002-0502-	48104	SOFTWARE & SOFTWARE AGREE	-	-	-	-	-	-
0100-01-002-0502-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0502-	48107	INFO TECH EQUIPMENT	-	-	1,427	2,500	1,000	(1,500)
0100-01-002-0502-	48201	MACHINERY & EQUIPMENT	13,690	554	1,918	-	-	-
			455,137	404,551	426,306	536,750	544,955	8,205

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
County Garage	Manager IV, Fleet	FT	1	1	1	0
County Garage	Apparatus Technician	FT	2	2	2	0
County Garage	Mechanic	FT	2	2	2	0
			5	5	5	0

County Garage (Continued)

FY2022 Budget Notes: There are minimal changes in the adopted FY2022 budget. Funding was included for part-time support to perform data entry for a newly purchased fleet management system. Additionally, a pay increase was approved for County employees; salary and benefit lines increased accordingly, net of savings from staff turnover (some salary and benefit lines decreased).

Goals and Performance Measures for the Garage remain in development.

Refuse Disposal

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

Landfill Maintenance								
Location Code	0503							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-04-102-0503-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-04-102-0503-	43326	SANITATION SVC DUMPMAS	5,760	7,611	6,112	6,300	7,000	700
0100-04-102-0503-	43327	CLEAN COMMUNITY DAY	16,955	23,936	8,328	25,000	25,000	-
0100-04-102-0503-	43330	RECYCLING CENTER	-	-	-	-	-	-
0100-04-102-0503-	43332	TRANS/SOLID WASTE STATION	-	-	-	-	-	-
0100-04-102-0503-	43350	LANDFILL/ MAINTENANCE	10,050	2,200	9,475	12,000	12,000	-
0100-04-102-0503-	43600	ADVERTISING	-	-	-	-	-	-
0100-04-102-0503-	45230	TELEPHONE	-	-	-	-	-	-
0100-04-102-0503-	45600	COUNTY CONT (CVWMA)	17,823	17,595	17,772	17,862	17,928	66
0100-04-102-0503-	48101	MACHINERY & EQUIPMENT	-	67	(520)	-	-	-
			50,588	51,409	41,167	61,162	61,928	766

General Services

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 Services								
Location Code	0504							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-04-103-0504-	41100	SALARIES & WAGES-REGULAR	423,788	389,553	401,253	407,937	409,981	2,044
0100-04-103-0504-	41200	SALARIES & WAGES-OVERTIME	12,432	13,390	11,635	18,000	15,000	(3,000)
0100-04-103-0504-	41300	PART-TIME SALARIES & WAGE	2,627	12,631	8,344	10,000	10,000	-
0100-04-103-0504-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-04-103-0504-	42100	FICA	32,637	30,441	30,629	33,349	33,276	(73)
0100-04-103-0504-	42210	RETIREMENT	54,697	55,943	55,977	60,905	61,210	305
0100-04-103-0504-	42300	HOSPITAL/MEDICAL PLANS	59,004	56,535	73,529	81,179	88,047	6,868
0100-04-103-0504-	42400	GROUP LIFE INSURANCE	5,001	5,114	5,133	5,466	5,494	28
0100-04-103-0504-	42500	DISABILITY	701	1,056	973	986	1,267	281
0100-04-103-0504-	42700	WORKER'S COMPENSATION	5,479	6,410	6,924	7,062	7,738	676
0100-04-103-0504-	43101	PROFESSIONAL SERVICES	405	5,313	6,233	5,000	5,000	-
0100-04-103-0504-	43310	REPAIRS AND MAINTENANCE	254,469	363,187	455,964	250,000	250,000	-
0100-04-103-0504-	43320	MAINTENANCE SVS CONTRACTS	283,694	306,550	296,692	371,000	380,179	9,179
0100-04-103-0504-	43600	ADVERTISING	-	-	-	300	-	(300)
0100-04-103-0504-	43701	LAUNDRY & DRY CLEANING	2,976	2,536	3,326	3,000	2,600	(400)
0100-04-103-0504-	44200	AUTOMOTIVE/MOTOR POOL	2,848	3,077	2,045	4,000	3,500	(500)
0100-04-103-0504-	45102	E-COURTS BLDG	57,486	60,834	64,535	80,000	70,000	(10,000)
0100-04-103-0504-	45103	E-POLICE BLDG	21,282	21,886	16,962	22,000	20,000	(2,000)
0100-04-103-0504-	45104	E-PG FIRE DEPARTMENT	12,160	10,603	9,617	12,850	11,000	(1,850)
0100-04-103-0504-	45105	E-FOOD BANK ANNEX	1,125	1,074	626	1,200	1,000	(200)
0100-04-103-0504-	45106	E-#5&6/ FOOD BANK	79	79	79	80	100	20
0100-04-103-0504-	45107	E-HERITAGE MUSEUM - CLERKS B	2,287	2,129	1,639	2,200	2,200	-
0100-04-103-0504-	45108	E-HERITAGE MUSEUM - MAIN	5,320	5,157	4,790	5,200	5,500	300
0100-04-103-0504-	45109	E-RCJA	-	-	-	-	-	-
0100-04-103-0504-	45110	E-BUREN BLDG	3,134	3,144	2,587	3,200	3,200	-
0100-04-103-0504-	45111	E-BUREN BLDG PARKING LOT LIGH	128	134	130	140	150	10
0100-04-103-0504-	45112	E-#12/HUMAN SERVICES BLDG	26,848	28,467	22,058	28,000	28,000	-
0100-04-103-0504-	45113	E-#7/HERITAGE MUSEUM ANNEX	-	-	-	-	-	-
0100-04-103-0504-	45115	E-#15 COUNTY GARAGE	5,587	5,518	5,719	6,000	6,500	500
0100-04-103-0504-	45116	E-#16/SCOTT PARK (CONCESSION	7,186	5,035	4,163	5,500	5,500	-
0100-04-103-0504-	45147	E- UPPER SCOTT CONCESSION STAND	-	-	-	-	5,500	5,500
0100-04-103-0504-	45117	E-OLD NORTH/P&R	34,523	31,754	23,010	34,000	31,000	(3,000)
0100-04-103-0504-	45118	E-#18/TEMPLE PARK	7,837	8,301	6,096	8,500	8,300	(200)
0100-04-103-0504-	45119	E-#19/LANDFILL	-	-	-	-	-	-
0100-04-103-0504-	45120	E-#20/ANIMAL SERVICES CENTER	29,760	39,204	42,313	42,000	42,000	-
0100-04-103-0504-	45121	E-#21/BURROWSVILLE FIRE	5,631	6,456	5,203	6,000	6,000	-
0100-04-103-0504-	45122	E-#22/CARSON FIRE DEPART	9,128	9,069	10,057	9,500	10,000	500
0100-04-103-0504-	45123	E-#23/DISPUTANTA FIRE DEP	8,635	9,236	8,415	9,000	10,000	1,000
0100-04-103-0504-	45124	E-#24/JEFFERSON PARK FIRE	13,555	16,829	14,923	16,000	15,000	(1,000)
0100-04-103-0504-	45125	E-#25/EMERGENCY CREW BLDG	5,791	9,390	8,968	9,000	9,000	-
0100-04-103-0504-	45126	E-#26/STREET LIGHTING/VP	52,782	50,058	55,050	58,600	56,000	(2,600)
0100-04-103-0504-	45127	E-#27/STREET LIGHTING/PG	42,637	40,862	37,865	41,000	41,000	-
0100-04-103-0504-	45128	E-#28/CARSON SUB-STATION	4,155	4,075	3,723	4,200	4,200	-
0100-04-103-0504-	45129	E-#29-HOUSING	1,091	1,099	1,157	1,100	1,200	100
0100-04-103-0504-	45130	E-#30-B& G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45131	E-#30-DISPUTANTA COMM BLD	4,676	4,944	4,117	5,500	5,000	(500)
0100-04-103-0504-	45132	E-OLD MOORE	40,850	46,514	40,273	46,000	45,000	(1,000)
0100-04-103-0504-	45133	E - EXT.AG./S&W SCOTT PARK TR	2,766	2,564	1,915	2,500	2,500	-
0100-04-103-0504-	45134	E-SHADOWOOD RD TOWER	-	-	-	-	-	-
0100-04-103-0504-	45137	E-JEJ MOORE FIELD LIGHTS	22,545	24,286	14,532	25,000	25,000	-
0100-04-103-0504-	45138	E-NEW COUNTY ADMIN. BLDG	99,003	112,654	115,635	116,000	120,000	4,000
0100-04-103-0504-	45139	E-B/VILLE COMMUNITY CNTR	6,443	6,661	7,197	7,000	7,000	-
0100-04-103-0504-	45140	E-PG LIBRARY	24,784	26,900	24,046	32,000	28,000	(4,000)
0100-04-103-0504-	45141	E- TOWER SITES	18,201	19,052	18,049	19,000	33,000	14,000
0100-04-103-0504-	45142	E- EMER COMM BUILDING	15,280	16,549	15,798	16,600	16,600	-
0100-04-103-0504-	45143	E- CARSON FIRE DEPT / NEW	-	-	-	-	-	-
0100-04-103-0504-	45144	E- CARSON & BURROW. ELEM.	-	-	-	-	-	-
0100-04-103-0504-	45145	E- STATION 7 (ROUTE 10)	-	2,189	8,227	10,000	8,000	(2,000)
0100-04-103-0504-	45146	E - BURN BUILDING	-	-	-	2,000	-	(2,000)

General Services (Continued)

General Services								
Location Code		0504						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-04-103-0504-	45151	H-#21/BURROWSVILLE FIRE	2,533	1,843	1,258	2,000	2,000	-
0100-04-103-0504-	45152	H-#22/CARSON FIRE DEPART	6,029	3,208	1,821	3,500	3,500	-
0100-04-103-0504-	45153	H-#23/DISPUTANTA FIRE DEP	4,325	2,380	2,155	2,500	2,500	-
0100-04-103-0504-	45154	H-#25/EMERGENCY CREW BLDG	6,355	3,153	2,641	4,200	3,500	(700)
0100-04-103-0504-	45155	H-#20/ANIMAL SHELTER	1,045	70	-	1,000	200	(800)
0100-04-103-0504-	45157	H-#1/COURTS BUILDING	44,548	28,430	22,439	30,000	32,000	2,000
0100-04-103-0504-	45158	H-#28/CARSON SUB-STATION	1,309	2,085	1,683	1,500	2,000	500
0100-04-103-0504-	45159	H-#15 COUNTY GARAGE	8,066	6,116	3,734	6,000	6,000	-
0100-04-103-0504-	45160	H-B & G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45161	H-B PRINCE GEORGE FIRE DE	1,105	604	493	650	650	-
0100-04-103-0504-	45162	H-JEFF PARK FIRE DEPT	643	69	32	80	100	20
0100-04-103-0504-	45163	H-DISPUTANTA COMM BLDG	4,816	2,731	2,177	2,800	2,800	-
0100-04-103-0504-	45164	H-RECREATION GARAGE	-	-	-	-	-	-
0100-04-103-0504-	45165	H- COUNTY ADMIN. BLDG	34,184	33,512	19,781	33,000	33,000	-
0100-04-103-0504-	45173	H - NEW FIRE STATION	-	1,645	2,364	2,500	2,500	-
0100-04-103-0504-	45166	FUEL FOR TOWER GENERATORS	4,483	463	83	1,500	3,500	2,000
0100-04-103-0504-	45167	FUEL FOR ECC BUILDING	7,288	3,580	1,014	5,000	1,200	(3,800)
0100-04-103-0504-	45168	H-B/VILLE COMMUNITY CNTR	1,552	513	618	1,000	1,000	-
0100-04-103-0504-	45169	OLD MOORE SCHOOL	(157)	-	-	-	1,000	1,000
0100-04-103-0504-	45174	H- HUMAN SERVICES	-	-	2,265	1,500	2,300	800
0100-04-103-0504-	45198	WATER SERVICE	18,535	18,099	15,684	18,500	19,500	1,000
0100-04-103-0504-	45199	SEWER SERVICE	23,667	22,510	21,750	23,000	25,000	2,000
0100-04-103-0504-	45210	POSTAL SERVICE	23	63	88	100	100	-
0100-04-103-0504-	45230	TELEPHONE	13,710	14,603	14,230	14,000	13,000	(1,000)
0100-04-103-0504-	45234	CABLE SERVICES	563	733	862	750	900	150
0100-04-103-0504-	45235	ALARM SERVICES	-	-	-	-	-	-
0100-04-103-0504-	45304	OTHER PROPERTY INSURANCE	50,393	50,568	49,871	68,365	65,000	(3,365)
0100-04-103-0504-	45305	MOTOR VEHICLE INSURANCE	2,890	2,656	2,476	2,599	2,599	-
0100-04-103-0504-	45410	LEASE/RENT EQUIPMENT	-	7,392	7,392	7,500	7,500	-
0100-04-103-0504-	45510	MILEAGE	-	-	-	-	-	-
0100-04-103-0504-	45540	CONVENTION & EDUCATION	771	4,233	539	2,000	2,000	-
0100-04-103-0504-	45608	HURRICANE SANDY	-	-	-	-	-	-
0100-04-103-0504-	45810	DUES AND MEMBERSHIPS	-	223	-	-	-	-
0100-04-103-0504-	46001	OFFICE SUPPLIES	6,995	5,304	4,110	5,000	5,000	-
0100-04-103-0504-	46002	FOOD SUPPLIES	801	2,233	482	375	375	-
0100-04-103-0504-	46005	JANITORIAL SUPPLIES	12,227	11,564	13,389	14,000	16,000	2,000
0100-04-103-0504-	46007	REPAIR & MAINTENANCE SUPP	83,633	88,851	82,372	60,000	60,000	-
0100-04-103-0504-	46008	VEHICLE & EQUIP. FUEL	11,386	10,089	8,008	9,000	9,450	450
0100-04-103-0504-	46009	VEHICLE & EQUIP. SUPPLIES	8,594	3,874	4,927	5,000	5,000	-
0100-04-103-0504-	46011	UNIFORM/APPAREL	1,046	2,013	280	1,500	1,250	(250)
0100-04-103-0504-	48107	INFO TECH EQUIPMENT	2,766	-	2,361	-	-	-
0100-04-103-0504-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			2,099,576	2,219,856	2,251,506	2,275,473	2,288,166	12,693

FY2022 Budget Notes: Changes were minimal in the adopted FY2022 General Services budget, and the overall budget only increased by \$12,693. A pay increase was approved for County employees; salary and benefit lines increased accordingly. Non-salary lines were adjusted to reflect actual spending trends (increases and decreases).

General Services (Continued)

Department	FUNDED POSITIONS					FY 2021-22	Change
	Title	Status	FY 2019-20	FY 2020-21			
General Services	General Services Director	FT	1	1		1	0
General Services	Buildings & Grounds Maintenance Mechanic	FT	1	1		1	0
General Services	Electrician	FT	0	1		1	0
General Services	Building Maintenance Mechanic	FT	4	3		3	0
General Services	Office Manager	FT	1	1		1	0
			7	7		7	0
General Services has two (2) positions that are authorized, but not funded for FY2021-22:							
Deputy General Services Director & Courier / Stock Clerk							

General Services Goals and Performance Measures

Strategic Initiative — Practice Good Governance				
Goal Provide Excellent Customer Service to all customers	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Make initial contact with customers within 1 business hour of receiving notification of an emergency concern or issue (Work Order)	Not Available	Not Available	96%	96%
Measure 2: Make initial contact with customers within 8 business hours of receiving notification of a routine concern or issue (Work Order)	Not Available	Not Available	96%	96%
Measure 3: Provide effective resolution to trouble calls — [percent of "very satisfied" on customer service survey]	Not Available	Not Available	96%	96%

Strategic Initiative — Practice Good Governance				
Goal Promote Responsible Energy Utilization in County Government	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Implement at least one new "green" initiative annually	Not Available	Not Available	1	1

Strategic Initiative - Practice Good Governance				
Goal Expand employee knowledge and certifications	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Send at least one staff member to one annual training that expands knowledge and counts toward a certification	Not available	Not available	1	1

Parks & Recreation

The Parks and Recreation Department provides the following services:

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

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

Parks & Recreation (Continued)

Parks and Recreation								
Location Code		0505						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-07-211-0505-	41100	SALARIES & WAGES-REGULAR	369,725	378,169	385,667	393,842	403,015	9,173
0100-07-211-0505-	41200	SALARIES & WAGES-OVERTIME	1,984	2,409	2,573	3,500	3,500	-
0100-07-211-0505-	41300	PART-TIME SALARIES & WAGE	62,077	66,289	58,847	70,000	83,000	13,000
0100-07-211-0505-	41303	GAME OFFICIAL FEES	51,270	55,575	26,162	46,438	46,438	-
0100-07-211-0505-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-07-211-0505-	42100	FICA	31,762	32,429	32,635	39,304	41,000	1,696
0100-07-211-0505-	42210	RETIREMENT	51,149	54,080	54,560	58,801	60,170	1,369
0100-07-211-0505-	42300	HOSPITAL/MEDICAL PLANS	57,719	63,654	67,150	73,637	77,879	4,242
0100-07-211-0505-	42400	GROUP LIFE INSURANCE	4,627	4,869	5,051	5,277	5,400	123
0100-07-211-0505-	42500	DISABILITY INSURANCE	443	454	420	423	433	10
0100-07-211-0505-	42700	WORKER'S COMPENSATION	8,348	9,767	10,549	10,760	11,790	1,030
0100-07-211-0505-	43101	PROFESSIONAL SERVICES	75	20,118	25,086	2,000	2,000	-
0100-07-211-0505-	43200	OFFICIALS/ INSTRUCTORS	-	-	-	-	-	-
0100-07-211-0505-	43132	EMPL/ VOL RECOGNITION	1,725	1,825	-	-	-	-
0100-07-211-0505-	43310	REPAIRS AND MAINTENANCE	3,085	2,388	1,251	2,000	2,000	-
0100-07-211-0505-	43320	MAINTENANCE SVS CONTRACTS	13,023	12,171	9,224	13,620	13,620	-
0100-07-211-0505-	43323	JANITORIAL SERVICES	11,134	13,675	9,658	11,500	11,500	-
0100-07-211-0505-	43325	MAINT/ATHLETIC FIELDS	13,317	17,862	21,571	22,137	22,137	-
0100-07-211-0505-	43600	ADVERTISING	6,411	5,998	4,696	8,000	8,000	-
0100-07-211-0505-	44200	AUTOMOTIVE/MOTOR POOL	5,792	5,788	6,214	6,000	6,000	-
0100-07-211-0505-	45210	POSTAL SERVICE	459	572	481	600	600	-
0100-07-211-0505-	45230	TELEPHONE	9,657	11,093	10,618	9,425	9,468	43
0100-07-211-0505-	45232	CWC- INTERNET	492	-	889	-	888	888
0100-07-211-0505-	45234	CABLE	-	-	5,248	-	6,384	6,384
0100-07-211-0505-	45305	MOTOR VEHICLE INSURANCE	2,751	2,706	2,525	2,841	2,600	(241)
0100-07-211-0505-	45410	LEASE/RENT EQUIPMENT	-	-	1,973	100	3,000	2,900
0100-07-211-0505-	45540	CONVENTION & EDUCATION	884	1,620	8,997	350	350	-
0100-07-211-0505-	45544	REC PROG SPEC ACTIVITIES	11,205	14,423	11,818	15,000	15,000	-
0100-07-211-0505-	45810	DUES AND MEMBERSHIPS	750	750	425	1,000	1,000	-
0100-07-211-0505-	46001	OFFICE SUPPLIES	6,237	6,806	4,048	6,500	6,500	-
0100-07-211-0505-	46002	FOOD SUPPLIES	1,607	1,643	1,206	500	500	-
0100-07-211-0505-	46003	AGRICULTURAL SUPPLIES	12,049	11,508	13,233	14,000	14,000	-
0100-07-211-0505-	46007	REPAIR & MAINTENANCE SUPP	-	-	-	-	-	-
0100-07-211-0505-	46008	VEHICLE & EQUIP. FUEL	12,382	11,382	10,595	11,000	11,550	550
0100-07-211-0505-	46009	VEHICLE & EQUIP. SUPPLIES	11,628	5,683	(2,110)	9,000	9,000	-
0100-07-211-0505-	46011	UNIFORM/APPAREL	749	22,232	611	2,000	2,000	-
0100-07-211-0505-	46012	BOOKS & SUBSCRIPTIONS	330	387	429	500	500	-
0100-07-211-0505-	46013	EDUCAT.& RECREAT.SUPPLIES	13,588	11,969	7,446	14,000	12,000	(2,000)
0100-07-211-0505-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-07-211-0505-	46018	TROPHIES, AWARDS	5,847	4,086	5,316	6,000	6,000	-
0100-07-211-0505-	46048	ATHLETIC SUPPLIES/EQUIPMENT	120,994	78,758	112,162	90,246	90,246	-
0100-07-211-0505-	46049	PARK & FACILITY SUPP/EQUIP	84,004	69,555	39,848	38,304	38,304	-
0100-07-211-0505-	48101	MACHINERY & EQUIPMENT	-	-	19,311	10,770	10,770	-
0100-07-211-0505-	48105	MOTOR VEHICLES	28,433	-	-	-	-	-
0100-07-211-0505-	48107	INFORMATION TECH EQUIPMENT	-	-	185	-	-	-
			1,017,712	1,002,691	976,567	999,375	1,038,544	39,169

FY2022 Budget Notes: There were minimal changes in the adopted FY2022 budget for Parks & Recreation, and the overall budget is \$39,169 more than the FY2021 budget. Increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2022. Additionally, an increase was made to part-time wages to comply with higher state minimum wage requirements.

Parks & Recreation (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Parks & Recreation	Director of Parks & Recreation	FT	1	1	1	0
Parks & Recreation	Coordinator V, Athletics	FT	1	0	0	0
Parks & Recreation	Manager V, Sports & Tourism	FT	0	1	1	0
Parks & Recreation	Coordinator I, Assistant Athletics	FT	1	1	1	0
Parks & Recreation	Coordinator I, Special Activities	FT	1	1	1	0
Parks & Recreation	Coordinator I, Grounds Maint & Tourism	FT	0	1	1	0
Parks & Recreation	Administrative Support Specialist III	FT	0	1	1	0
Parks & Recreation	Administrative Support Specialist II	FT	1	0	0	0
Parks & Recreation	Senior Grounds Maintenance Worker	FT	2	1	1	0
			7	7	7	0

Parks & Recreation Department Goals and Performance Measures

Strategic Initiative – Bolster Economic Well-Being				
Goal – Schedule and/or sponsor athletic tournaments at County facilities, designed to attract travelers.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Schedule a minimum of seven softball/baseball/basketball/soccer tournaments a calendar year.	9	4	7	11
Measure 2: Improve new Scott and Central Wellness Center facilities to attract/host other tournament types. Make a minimum of one improvement per year at the Moore Athletic Complex and Central Wellness Center	2	5	2	2

Strategic Initiative – Practice Good Governance				
Goal – Maintain and make available to the public, Exercise Facilities at the Community Center and Central Wellness Center for the overall health of the County.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Have exercise facilities open for public use during scheduled hours of operation throughout the year.	100%	60%	100%	100%
Measure 2: Maintain exercise facility availability by providing Police and Fire paid staff off hours use.	100%	60%	100%	100%
Measure 3: Maintain open exercise facility use to employees of Prince George County businesses, who live outside the County, providing employees equal access to high quality service.	0%	60%	100%	100%

Strategic Initiative – Practice Good Governance				
Goal – Offer high quality sports programs for County citizens of all ages to help promote healthy lifestyles and enriching leisure services.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Offer a minimum of eight varied high-quality youth sports leagues, providing choice for County participants.	8	6	8	8
Measure 2: Offer a minimum of twelve varied high-quality youth camps, providing choice for County participants.	12	7	12	12
Measure 3: Offer a minimum of three varied high-quality adult leagues, offered throughout the calendar year, to provide residents physical and athletic outlets.	3	2	3	3

Parks & Recreation (Continued)

Strategic Initiative – Practice Good Governance				
Goal – Offer high quality classes/programs/events for County citizens of all ages, providing enriching leisure opportunities.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Offer a minimum of eight varied high-quality youth summer camps and seasonal classes to provide choice for County participants.	6	6	5	8
Measure 2: Offer a minimum of eight varied high-quality adult/senior citizen classes and trips to provide choice for County participants.	12	13	11	12
Measure 3: Provide a minimum combination of both free and paid exercise classes for County residents, to provide residents physical and athletic outlets.	7	7	7	7
Measure 4: Provide a minimum of nine Special Events for County residents, throughout the calendar year, meant to enrich the quality of life for our citizens.	9	6	9	9

Strategic Initiative – Practice Good Governance				
Goal – Develop/maintain high-quality County facilities for the recreational, business, and personal use of County residents.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Maintain and oversee the rental, scheduling, and utilization of three Recreation facilities to include the <u>Disputanta</u> Center, Prince George Community Center and Central Wellness Center.	3	3	3	3
Measure 2: At least once a week, staff will seasonally maintain outside facilities/parks by cutting grass, weed eating, and picking-up garbage at the seven Neighborhood Parks, Appomattox River Regional Park, Scott Park, <u>Disputanta</u> Center, Burrowsville Center, around the Route 10 “Welcome Sign” and Temple Park.	100%	100%	100%	100%
Measure 3: Staff will maintain/clean restrooms at Scott, Moore, and Temple parks on a daily basis.	100%	100%	100%	100%

County Engineering

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

Engineer								
Location Code	0506							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-04-103-0506-	46017	STREET SIGNS	1,806	582	6,326	3,000	3,000	-
			1,806	582	6,326	3,000	3,000	-

PUBLIC SAFETY

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Public Safety							
0601	Police Department	5,382,501	5,828,296	6,146,595	6,127,483	6,524,301	396,818
0602	Grants/Law Enforcement	58,464	69,574	49,963	-	-	-
0603	Emergency Communications Center	1,121,943	1,330,784	1,293,682	1,465,446	1,523,279	57,833
0604	Prince George Fire Department	67,462	89,069	91,214	58,675	60,035	1,360
0605	Disputanta Fire Department	52,722	71,887	39,358	40,435	40,435	0
0606	Carson Fire Department	119,564	91,611	77,459	75,018	75,018	0
0607	Burrowsville Fire Department	47,908	39,183	38,466	33,592	33,592	-
0608	Jefferson Park Fire Department	103,832	76,088	55,254	54,256	54,256	-
0617	Merchant's Hope Fire Department (New Route 10)	-	13,385	21,583	13,600	13,600	-
0609	Prince George Emergency Crew	8,641	8,898	9,587	10,100	10,240	140
0610	Fire and EMS	2,918,781	3,131,964	3,570,379	3,606,126	3,876,185	270,059
0611	Animal Control	463,872	508,054	426,329	507,418	514,931	7,513
0612	Emergency Management	58,964	67,871	75,171	74,099	72,605	(1,494)
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	143,780	247,466	27,980	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	135,435	193,285	176,769	227,638	221,685	(5,953)
0616	FIRE & EMS SAFER Hiring Grant	117,261	327,403	364,752	372,183	415,009	42,826
Total Public Safety		10,801,132	12,094,816	12,464,540	12,666,069	13,435,171	769,102

Police Department

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

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

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

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

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

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

Police Department (Continued)

Police								
Location Code	0601							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-100-0601-	41100	SALARIES & WAGES-REGULAR	3,093,210	3,282,739	3,475,566	3,564,804	3,784,983	220,179
0100-03-100-0601-	41200	SALARIES & WAGES-OVERTIME	107,814	139,246	177,645	80,000	110,725	30,725
0100-03-100-0601-	41300	PART-TIME SALARIES & WAGE	53,994	55,537	49,163	45,500	52,000	6,500
0100-03-100-0601-	41400	Career Development	28,002	-	-	-	-	-
0100-03-100-0601-	41101	SALARIES/WAGES COURTS	39,606	51,502	40,534	40,000	40,000	-
0100-03-100-0601-	41011	OVERTIME/ PD OUTSIDE EMPL	7,995	5,400	9,296	6,700	6,700	-
0100-03-100-0601-	41012	SECURITY OT/COUNTY RELATED	52,953	176,957	70,738	80,000	70,000	(10,000)
0100-03-100-0601-	41700	SELECTIVE ENFORCEMENT-OVT	59,141	42,620	51,121	63,500	63,500	-
0100-03-100-0601-	42100	FICA	251,253	275,537	283,573	296,859	315,785	18,926
0100-03-100-0601-	42210	RETIREMENT	429,063	463,028	495,999	532,225	565,098	32,873
0100-03-100-0601-	42300	HOSPITAL/MEDICAL PLANS	419,374	481,502	568,537	645,000	729,050	84,050
0100-03-100-0601-	42400	GROUP LIFE INSURANCE	39,280	42,040	45,467	47,768	50,719	2,951
0100-03-100-0601-	42500	DISABILITY	-	-	-	-	-	-
0100-03-100-0601-	42700	WORKER'S COMPENSATION	62,613	75,103	79,122	98,673	113,145	14,472
0100-03-100-0601-	42701	LINE OF DUTY ACT	17,655	20,088	22,463	24,709	25,203	494
0100-03-100-0601-	43101	PROFESSIONAL SERVICES	17,009	29,570	16,022	16,500	16,500	-
0100-03-100-0601-	43310	REPAIRS AND MAINTENANCE	2,453	4,438	5,700	4,000	4,000	-
0100-03-100-0601-	43312	MAINTENANCE/ PUB SAF BOAT	4,960	927	1,644	3,400	3,400	-
0100-03-100-0601-	43320	MAINTENANCE SVS CONTRACTS	36,808	39,438	30,165	36,820	38,398	1,578
0100-03-100-0601-	43600	ADVERTISING	240	-	78	-	-	-
0100-03-100-0601-	43892	DRUG ENFORCEMENT PURCH	7,500	3,000	9,000	12,000	12,000	-
0100-03-100-0601-	43894	DRUG ENFORCEMENT	6,000	6,000	6,000	6,000	6,650	650
0100-03-100-0601-	44200	AUTOMOTIVE/MOTOR POOL	54,383	47,876	55,635	56,000	52,000	(4,000)
0100-03-100-0601-	45210	POSTAL SERVICE	940	708	538	1,000	800	(200)
0100-03-100-0601-	45220	MESSENGER SERVICES	140	110	-	150	100	(50)
0100-03-100-0601-	45230	TELEPHONE	57,902	50,849	65,708	57,900	50,000	(7,900)
0100-03-100-0601-	45231	PAGERS	411	-	-	-	-	-
0100-03-100-0601-	45305	MOTOR VEHICLE INSURANCE	24,762	27,515	28,901	32,000	28,000	(4,000)
0100-03-100-0601-	45410	LEASE/RENT EQUIPMENT	1,736	10,085	21,420	12,201	14,167	1,966
0100-03-100-0601-	45540	CONVENTION & EDUCATION	9,734	14,042	13,805	15,275	15,275	-
0100-03-100-0601-	45611	INOPERABLE VEHICLE	2,850	2,355	4,000	3,000	3,000	-
0100-03-100-0601-	45810	DUES AND MEMBERSHIPS	1,761	2,683	2,278	2,365	2,365	-
0100-03-100-0601-	46001	OFFICE SUPPLIES	8,169	7,757	6,697	9,600	9,000	(600)
0100-03-100-0601-	46002	FOOD SUPPLIES	4,350	3,841	1,140	900	500	(400)
0100-03-100-0601-	46008	VEHICLE & EQUIP. FUEL	129,956	123,993	107,575	113,000	118,650	5,650
0100-03-100-0601-	46009	VEHICLE & EQUIP. SUPPLIES	73,914	55,750	65,014	70,000	70,000	-
0100-03-100-0601-	46010	POLICE SUPPLIES	48,912	68,604	55,274	38,308	42,245	3,937
0100-03-100-0601-	46011	UNIFORM/APPAREL	66,895	50,027	37,607	42,000	42,000	-
0100-03-100-0601-	46012	BOOKS & SUBSCRIPTIONS	267	319	340	300	367	67
0100-03-100-0601-	46013	EDUCAT.& RECREAT.SUPPLIES	11,290	9,747	6,303	12,500	12,500	-
0100-03-100-0601-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-100-0601-	46024	DATA PROCESSING SUPPLIES	226	3,758	1,382	3,900	1,500	(2,400)
0100-03-100-0601-	46031	FLOWERS/DONATIONS	274	250	250	420	420	-
0100-03-100-0601-	46041	K-9 SUPPLIES	802	2,536	1,393	1,000	1,000	-
0100-03-100-0601-	46108	FUEL-PUBLIC SAFETY BOAT	1,411	1,149	2,030	2,000	2,000	-
0100-03-100-0601-	46114	OTHER OP SUPP- BOAT	12,382	2,871	2,814	3,250	3,250	-
0100-03-100-0601-	47008	CRATER POLICE ACADEMY	37,607	39,864	42,015	44,956	46,305	1,349
0100-03-100-0601-	48101	MACHINERY & EQUIPMENT	1,697	4,370	46,728	1,000	1,000	-
0100-03-100-0601-	48102	FURNITURE & FIXTURES	137	6,765	425	-	-	-
0100-03-100-0601-	48104	SOFTWARE & SOFTWARE AGREE	47,000	7,692	-	-	-	-
0100-03-100-0601-	48105	MOTOR VEHICLES	45,672	83,413	131,697	-	-	-
0100-03-100-0601-	48107	INFO TECH EQUIPMENT	-	4,700	7,794	-	-	-
			5,382,501	5,828,296	6,146,595	6,127,483	6,524,301	396,818

Police Department (Continued)

FY2022 Budget Notes: The adopted FY2022 Police Department budget is \$396,818 (6.5%) more than the adopted FY2021 budget. The majority of this increase is attributable to pay improvements approved for sworn law enforcement officers that places them on improved pay ranges in accordance with certified law enforcement years of experience. Police administrative / civilian staff received a pay increase similar in nature to the increase approved for all county employees. Salary and related benefit lines are increased accordingly.

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

Department	Title	FUNDED POSITIONS				
		Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Police Department	Chief of Police	FT	1	1	1	0
Police Department	Police Major	FT	1	1	1	0
Police Department	Police Captain	FT	1	1	1	0
Police Department	Police Lieutenant	FT	6	6	6	0
Police Department	Police Sergeant	FT	6	6	6	0
Police Department	Police Officer	FT	44	44	44	0
Police Department	Public Safety Information Systems Specialist*	FT	0	0	0	0
Police Department	Administrative Support Specialist III	FT	1	1	1	0
Police Department	Administrative Support Specialist III (PTR)	PT	0.5	0.5	0.5	0
Police Department	Administrative Support Specialist I	FT	1	1	1	0
Police Department	Crime Analyst	FT	1	1	1	0
			62.5	62.5	62.5	0
Police Officers are categorized in 5 tiers depending upon progression through the Career Development Program: Police Officer; Police Officer First Class; Senior Police Officer; Master Police Officer; and Career Police Officer						

*Police Department (Continued)***Police Department Goals and Performance Measures**

Strategic Initiative – Highway Safety				
Goal: To reduce total number of traffic crashes on County roadways	FY20 Target	FY 20 Actual	FY21 Target	FY22 Target
Measure 1: Percent reduction in injury/fatal crashes	-3%	-4%	-3%	-3%
Measure 2: Percent reduction in property damage	-3%	-10%	-3%	-3%

Strategic Initiative – Create a safe place to live, work, and raise a family				
Goal: To reduce Part 1 crimes that include (murder,rape,robbery,aggravated assault,burglary,larceny,vehicle theft)	FY20 Target	FY 20 Actual	FY21 Target	FY22 Target
Measure 1: Percent reduction in Part 1 crime	-2.5%	+18%	-2.5%	-2.5%
Measure 2:Increase narcotic arrests (Drug activity is consistently linked to part 1 crimes)	+2.5%	+6%	+2.5%	+2.5%

Strategic Initiative – Engage the community				
Goal: To foster positive relationships with the people we serve.	FY20 Target	FY 20 Actual	FY21 Target	FY22 Target
Measure 1: Increase citizen contacts by 5%	+5%	-26%	+5%	+5%
Measure 2: Increase neighborhood checks by 5%	+5%	-20%	+5%	+5%

Emergency Communications Center

Emergency Communications Center								
Location Code		0603						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-100-0603-	41100	SALARIES & WAGES-REGULAR	593,696	538,533	668,715	752,524	766,044	13,520
0100-03-100-0603-	41200	SALARIES & WAGES-OVERTIME	34,238	73,773	59,356	45,000	50,000	5,000
0100-03-100-0603-	41300	PART-TIME SALARIES & WAGE	3,353	36,203	17,191	10,000	15,000	5,000
0100-03-100-0603-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-100-0603-	42100	FICA	45,453	46,967	55,345	61,776	63,575	1,799
0100-03-100-0603-	42210	RETIREMENT	78,273	71,246	92,203	112,352	114,370	2,018
0100-03-100-0603-	42300	HOSPITAL/MEDICAL PLANS	92,059	97,021	121,411	155,959	157,305	1,346
0100-03-100-0603-	42400	GROUP LIFE INSURANCE	7,092	6,493	8,395	10,084	10,265	181
0100-03-100-0603-	42500	DISABILITY INSURANCE	1,291	1,264	1,921	2,339	2,842	503
0100-03-100-0603-	42700	WORKER'S COMPENSATION	626	732	791	831	910	79
0100-03-100-0603-	43101	PROFESSIONAL SERVICES	1,406	818	2,032	3,000	1,500	(1,500)
0100-03-100-0603-	43310	REPAIRS AND MAINTENANCE	-	-	24,299	-	-	-
0100-03-100-0603-	43320	MAINTENANCE SVS CONTRACTS	205,882	197,299	130,495	262,925	248,911	(14,014)
0100-03-100-0603-	45230	TELEPHONE	41,052	41,689	27,377	28,020	27,000	(1,020)
0100-03-100-0603-	45410	LEASE/RENT EQUIPMENT	6,861	7,067	8,084	9,098	54,940	45,842
0100-03-100-0603-	45540	CONVENTION & EDUCATION	1,352	2,765	2,594	2,450	2,450	-
0100-03-100-0603-	45810	DUES AND MEMBERSHIPS	152	184	-	1,000	-	(1,000)
0100-03-100-0603-	46001	OFFICE SUPPLIES	5,012	5,624	2,921	3,000	3,000	-
0100-03-100-0603-	46002	FOOD SUPPLIES	-	301	713	88	667	579
0100-03-100-0603-	46011	UNIFORM / APPAREL	-	2,139	1,215	1,000	1,000	-
0100-03-100-0603-	46024	DATA PROCESSING SUPPLIES	2,366	4,007	391	1,500	1,000	(500)
0100-03-100-0603-	48102	REPLACE FURN & FIXTURES	1,779	1,518	15,120	1,000	1,000	-
0100-03-100-0603-	48103	REPLACE COMM EQUIPMENT	-	150,000	11,590	1,500	1,500	-
0100-03-100-0603-	48107	INFO TECH EQUIPMENT	-	45,141	41,524	-	-	-
			1,121,943	1,330,784	1,293,682	1,465,446	1,523,279	57,833

		FUNDED POSITIONS				
Department	Title	Status	FY 2019- 20	FY 2020- 21	FY 2021- 22	Change
Emergency Communications Center	Manager V, Emergency Comm Center	FT	1	1	1	0
Emergency Communications Center	Communications Supervisor	FT	2	2	2	0
Emergency Communications Center	Communications Officer	FT	14	14	14	0
			17	17	17	0

FY2022 Budget Notes: The overall budget for the ECC increased by \$57,833 for FY2022. This increase is primarily attributable to the cost of leasing radio tower space for equipment associated with the upgrades to our public safety radio system. Additionally, increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2022. Our E-911 partnership with Fort Lee, and the sharing of annual costs, created a one-time reduction in maintenance service contracts for FY2022.

Goals and Performance Measures are in development.

Animal Services and Adoption Center

Animal Control								
Location Code	0611							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-500-0611-	41100	SALARIES & WAGES-REGULAR	251,594	238,329	183,875	243,627	244,133	506
0100-03-500-0611-	41200	SALARIES & WAGES-OVERTIME	7,297	10,466	8,632	7,000	8,000	1,000
0100-03-500-0611-	41300	PART-TIME SALARIES & WAGE	55,164	68,109	56,174	60,632	60,632	-
0100-03-500-0611-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-500-0611-	42100	FICA	23,227	23,304	18,458	23,811	23,927	116
0100-03-500-0611-	42210	RETIREMENT	33,957	30,954	25,329	36,373	36,449	76
0100-03-500-0611-	42300	HOSPITAL/MEDICAL PLANS	32,723	38,939	33,524	47,358	52,430	5,072
0100-03-500-0611-	42400	GROUP LIFE INSURANCE	3,072	2,787	2,280	3,265	3,271	6
0100-03-500-0611-	42500	DISABILITY INSURANCE	583	571	535	830	1,044	214
0100-03-500-0611-	42700	WORKER'S COMPENSATION	3,131	3,663	3,956	4,154	4,552	398
0100-03-500-0611-	43101	PROFESSIONAL SERVICES	16,895	13,315	50,749	30,000	30,000	-
0100-03-500-0611-	43160	ANIMAL DISPOSAL	-	-	-	-	-	-
0100-03-500-0611-	43320	MAINT SVC CONTRACT	955	955	955	955	955	-
0100-03-500-0611-	43310	REPAIRS AND MAINTENANCE	77	997	107	500	500	-
0100-03-500-0611-	43600	ADVERTISING	240	290	-	500	300	(200)
0100-03-500-0611-	44200	AUTOMOTIVE/MOTOR POOL	1,963	3,511	1,706	3,000	3,000	-
0100-03-500-0611-	45210	POSTAL SERVICES	-	7	-	-	-	-
0100-03-500-0611-	45230	TELEPHONE	9,534	8,820	9,923	9,420	9,800	380
0100-03-500-0611-	45305	MOTOR VEHICLE INSURANCE	1,753	1,754	1,760	1,800	1,800	-
0100-03-500-0611-	45410	LEASE/RENT EQUIPMENT	1,620	646	841	828	888	60
0100-03-500-0611-	45540	CONVENTION & EDUCATION	-	(117)	-	1,250	1,250	-
0100-03-500-0611-	45810	DUES & MEMBERSHIPS	15	15	85	-	-	-
0100-03-500-0611-	45820	CLAIMS AND BOUNTIES	-	-	-	-	-	-
0100-03-500-0611-	46001	OFFICE SUPPLIES	2,203	2,121	840	2,300	2,000	(300)
0100-03-500-0611-	46002	FOOD SUPPLIES	750	3,314	3,327	5,000	3,500	(1,500)
0100-03-500-0611-	46005	JANITORIAL SUPPLIES	3,906	6,846	6,524	8,600	8,800	200
0100-03-500-0611-	46008	VEHICLE & EQUIP. FUEL	10,897	13,355	11,531	12,115	12,600	485
0100-03-500-0611-	46009	VEHICLE & EQUIP. SUPPLIES	-	1,774	686	1,000	2,000	1,000
0100-03-500-0611-	46010	POLICE SUPPLIES	1,817	1,410	2,161	1,500	1,500	-
0100-03-500-0611-	46011	UNIFORM/APPAREL	498	1,640	2,324	1,600	1,600	-
0100-03-500-0611-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-500-0611-	48107	INFO TECH EQUIPMENT	-	-	47	-	-	-
0100-03-500-0611-	48105	MOTOR VEHICLES	-	30,278	-	-	-	-
			463,872	508,054	426,329	507,418	514,931	7,513

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Animal Control	Manager I, Animal Control	FT	1	1	1	0
Animal Control	Animal Control Officer	FT	3	3	3	0
Animal Control	Coordinator, Animal Adoption Services	FT	1	1	1	0
Animal Control	Kennel Attendant - Full-Time	FT	1	1	1	0
			6	6	6	0

FY2022 Budget Notes: The FY2022 budget did not contain significant changes from FY2021. Increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2022.

Goals and Performance Measures are in development.

Law Enforcement Grants

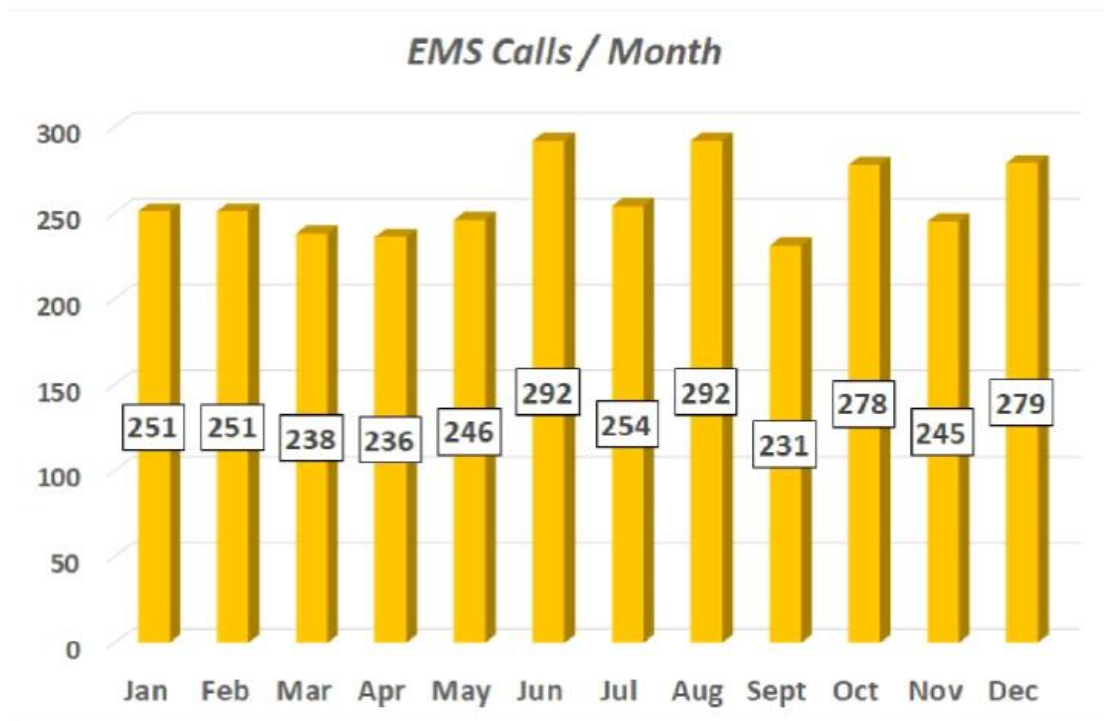
Grants/ Law Enforcement								
Location Code	0602							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-100-0602-	41709	HWY GRANT	5,694	17,705	16,064	-	-	-
0100-03-100-0602-	42100	FICA	421	-	-	-	-	-
0100-03-100-0602-	43894	DRUG ENFORCEMENT	429	251	998	-	-	-
0100-03-100-0602-	45540	CONVENTION/EDUCATION	1,141	-	-	-	-	-
0100-03-100-0602-	45790	FIRST RESPONDER FUNDS	(368)	232	282	-	-	-
0100-03-100-0602-	46008	VEHICLE & EQUIPMENT FUEL	-	-	-	-	-	-
0100-03-100-0602-	46010	GRANT SUPPLIES	-	-	1,524	-	-	-
0100-03-100-0602-	46013	EDUCAT.& RECREAT.SUPPLIES	511	305	3,010	-	-	-
0100-03-100-0602-	46014	OTHER OPERATING SUPPLIES	7,500	-	-	-	-	-
0100-03-100-0602-	46026	CHILD SAFETY SEAT PROGRAM	-	-	-	-	-	-
0100-03-100-0602-	46029	ANIMAL SHELTER-DONATION	33,417	20,423	12,643	-	-	-
0100-03-100-0602-	46076	BRICK PAVER PROJECT	105	200	60	-	-	-
0100-03-100-0602-	46077	GRANT - ASPCA	5,000	5,000	-	-	-	-
0100-03-100-0602-	46078	GRANT - BODY ARMOR	4,613	22,603	9,067	-	-	-
0100-03-100-0602-	46079	BISSELL GRANT	-	2,855	495	-	-	-
0100-03-100-0602-	48101	MACHINERY & EQUIPMENT	-	-	5,821	-	-	-
0100-03-100-0602-	46114	PORT AUTHORITY GRANT	-	-	-	-	-	-
0100-03-100-0602-	48203	E-911 COMMUNICATIONS GRANT	-	-	-	-	-	-
0100-03-100-0602-	48109	MADDIE'S FUND	-	-	-	-	-	-
0100-03-100-0602-	48210	POLICE GRANT E-SUMMONS	-	-	-	-	-	-
			58,464	69,574	49,963	-	-	-
		NOTHING INCLUDED IN ADOPTED BUDGET						
		BUDGETED AMOUNTS AMENDED AS RECEIVED						

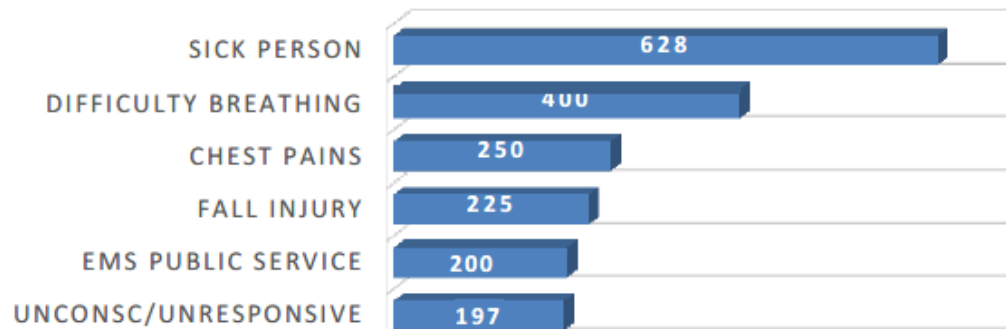
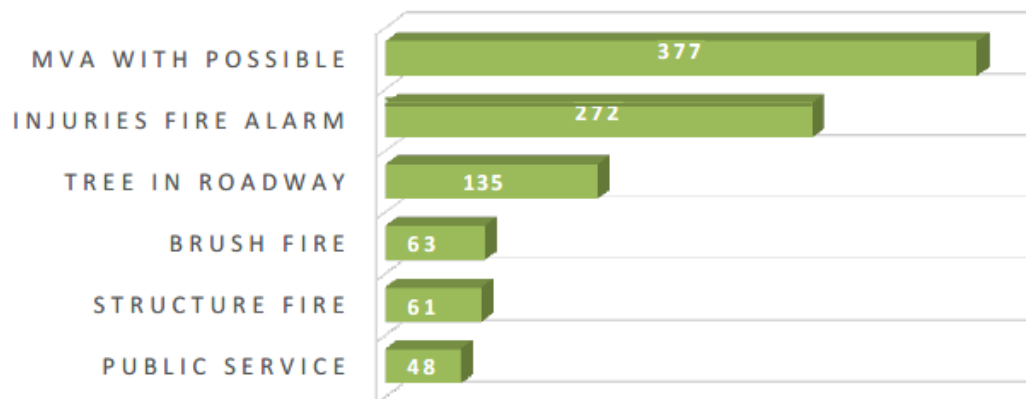
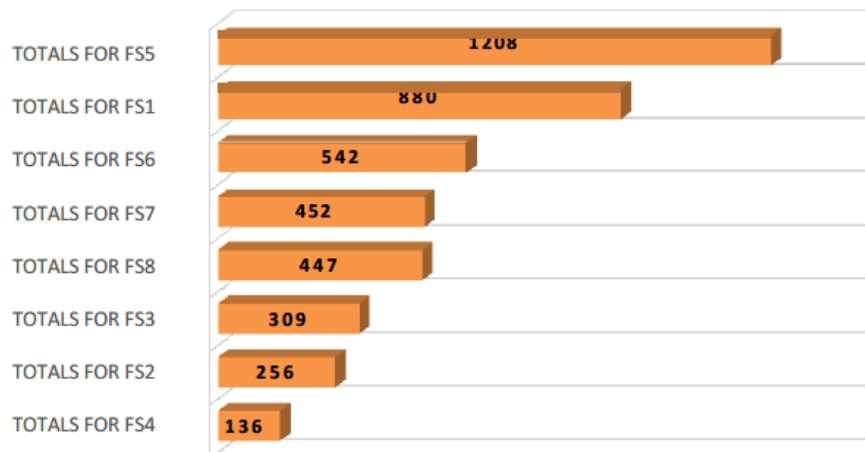
Fire and EMS

Prince George County has twenty-nine (29) full-time and twenty (20) 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 renovations of Jefferson Park Fire Station in the planning phase.

The coordinated Fire and EMS system has continued to improve the ability to provide essential services to the public by providing consistent leadership across the County and standardizing many aspects of Fire and EMS. Prince George Fire and EMS remains committed to assisting the volunteer fire companies with adequate personnel on fire incidents through the departments cross staffing program. The cross staffing program allows us to utilize cross trained Firefighter/Medics in any capacity within the incident command system to safely meet the needs of the incident. The total number of Prince George County Fire and EMS responses in 2020 was 4,410.

ANNUAL EMS RESPONSE PROFILE



*Fire and EMS (Continued)***TOP EMS ACTIVATIONS BY CALL TYPE****TOP FIRE ACTIVATIONS BY CALL TYPE****CALLS FOR SERVICE BY DISTRICT**

Fire and EMS (Continued)

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.

FY2022 Budget Notes: The overall budget for Fire/EMS (Department 0610) increased by over \$270,000 for FY2022. The majority of this increase is attributable to pay improvements approved for sworn law enforcement officers that places them on improved pay ranges in accordance with certified law enforcement years of experience. Fire/EMS administrative / civilian staff received a pay increase similar in nature to the increase approved for all county employees. Salary and related benefit lines are increased accordingly.

Approved capital funding will provide for:

- Renovations of the existing Jefferson Park Fire Station [repurposed Series 2019 bonds]
- The purchase of new Self-Contained Breathing Apparatus (SCBA) utilizing a devoted 1 cent of Real Estate taxes per newly adopted County Ordinance 74-6. This funding source will be used to repay debt for bonds issued in summer / fall of 2021 in the amount of \$1,072,505; 15 year repayment term
- Borrowed \$2,250,000 in fall of 2019 for the purchase of Fire/EMS Apparatus per County Ordinance 74-4; 5 year repayment term
- Zoll Monitor AED replacements to comply with USDA requirements [FY2021 CIP; partially grant funded and summer / fall 2021 debt issuance]

Fire and EMS (Continued)

Fire and EMS								
Location Code	0610							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0610-	41100	SALARIES & WAGES-REGULAR	991,311	1,028,172	1,296,358	1,401,677	1,548,937	147,260
0100-03-200-0610-	41200	SALARIES & WAGES-OVERTIME	216,024	315,465	371,331	194,000	224,000	30,000
0100-03-200-0610-	41300	PART-TIME SALARIES & WAGE	399,044	395,460	350,650	350,000	350,000	-
0100-03-200-0610-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-200-0610-	42100	FICA	118,901	128,169	147,547	148,844	162,405	13,561
0100-03-200-0610-	42210	RETIREMENT	134,427	144,897	181,136	209,270	231,256	21,986
0100-03-200-0610-	42300	HOSPITAL/MEDICAL PLANS	139,551	161,846	222,788	267,673	281,301	13,628
0100-03-200-0610-	42400	GROUP LIFE INSURANCE	12,161	13,046	16,308	18,782	20,756	1,974
0100-03-200-0610-	42500	DISABILITY	-	-	-	-	-	-
0100-03-200-0610-	42700	WORKER'S COMPENSATION	64,160	54,337	66,924	87,319	106,217	18,898
0100-03-200-0610-	42701	LINE OF DUTY ACT	20,771	24,552	27,576	34,160	35,000	840
0100-03-200-0610-	42825	HEALTH & ACCIDENT INSURAN	43,377	45,500	50,488	53,013	53,013	-
0100-03-200-0610-	43101	PROFESSIONAL SERVICES	75,911	70,072	84,109	75,502	67,000	(8,502)
0100-03-200-0610-	43110	PAYM.MEDICAL/DENTAL/HOSP	19,156	21,465	10,139	37,500	22,000	(15,500)
0100-03-200-0610-	43310	REPAIRS AND MAINTENANCE	245	235	2,031	-	-	-
0100-03-200-0610-	43320	MAINTENANCE SVS CONTRACTS	66,595	70,252	80,084	90,700	123,245	32,545
0100-03-200-0610-	43500	PRINTING & BINDING	239	255	70	100	100	-
0100-03-200-0610-	43600	ADVERTISING	-	525	100	100	100	-
0100-03-200-0610-	43861	FORESTLAND PROTECTION	9,243	9,503	9,503	9,600	9,600	-
0100-03-200-0610-	43991	BANK FEES	1,180	122	51	-	-	-
0100-03-200-0610-	44200	AUTOMOTIVE/MOTOR POOL	42,207	48,667	75,117	50,000	50,000	-
0100-03-200-0610-	45210	POSTAL SERVICE	2,734	2,452	2,906	2,700	2,700	-
0100-03-200-0610-	45230	TELEPHONE	37,560	41,153	43,925	38,000	46,000	8,000
0100-03-200-0610-	45232	INTERNET	492	-	-	-	-	-
0100-03-200-0610-	45233	IT DATA LINES	-	74	64	9,600	-	(9,600)
0100-03-200-0610-	45234	CABLE SERVICES	6,902	8,567	11,602	10,000	13,500	3,500
0100-03-200-0610-	45305	MOTOR VEHICLE INSURANCE	54,690	57,541	58,679	59,853	60,000	147
0100-03-200-0610-	45310	EMS LIABILITY	5,618	5,619	5,541	6,000	6,000	-
0100-03-200-0610-	45410	LEASE/RENT EQUIPMENT	3,468	3,951	4,237	4,500	4,500	-
0100-03-200-0610-	45540	CONVENTION & EDUCATION	4,973	5,798	4,967	22,780	7,400	(15,380)
0100-03-200-0610-	45541	TRAINING	32,945	49,655	56,474	23,605	39,000	15,395
0100-03-200-0610-	45542	FIRE EDUCATION PROGRAMS	7,216	7,975	7,743	7,500	7,500	-
0100-03-200-0610-		COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-03-200-0610-	45642	"FOUR FOR LIFE"	-	-	-	-	-	-
0100-03-200-0610-	45810	DUES AND MEMBERSHIPS	1,968	1,883	1,732	1,825	1,465	(360)
0100-03-200-0610-	46000	STATION SUPPLIES	4,116	4,673	4,356	5,800	5,000	(800)
0100-03-200-0610-	46001	OFFICE SUPPLIES	6,637	5,325	4,813	6,000	5,400	(600)
0100-03-200-0610-	46002	FOOD SUPPLIES	7,270	3,913	2,821	750	1,000	250
0100-03-200-0610-	46004	MEDICAL & LABORATORY SUPP	7,820	7,678	8,340	12,000	14,000	2,000
0100-03-200-0610-	460041	FIRE EMS AMBULANCE SUPPLIES	33,439	17,032	30,612	33,000	33,000	-
0100-03-200-0610-	46007	REPAIRS AND MAINTENANCE SUPPLIES	9,496	3,254	4,677	5,500	5,500	-
0100-03-200-0610-	46008	VEHICLE & EQUIP. FUEL	68,543	70,568	61,966	57,078	68,250	11,172
0100-03-200-0610-	46009	VEHICLE & EQUIP. SUPPLIES	96,967	177,993	116,694	85,000	85,000	-
0100-03-200-0610-	46011	UNIFORM/APPAREL	58,104	48,970	45,101	82,600	82,600	-
0100-03-200-0610-	46012	BOOKS & SUBSCRIPTIONS	821	85	91	300	300	-
0100-03-200-0610-	46013	EDUCAT. & RECREAT.SUPPLIES	8,006	-	2,389	10,000	10,000	-
0100-03-200-0610-	46014	OTHER OPERATING SUPPLIES	1,205	1,630	346	3,600	3,000	(600)
0100-03-200-0610-	46024	DATA PROCESSING SUPPLIES	57	-	-	-	-	-
0100-03-200-0610-	46036	COMMUNICATION EQUIPMENT	5,933	6,287	2,731	9,300	7,600	(1,700)
0100-03-200-0610-	46065	CTR TEAM EXPENSES	3,918	4,160	1,321	3,800	3,800	-
0100-03-200-0610-	46066	TURNOUT GEAR	35,544	37,908	39,388	38,055	40,500	2,445
0100-03-200-0610-	46101	HAZ MAT RESPONSE TEAM	-	250	-	2,000	1,500	(500)
0100-03-200-0610-	48102	FURNITURE & FIXTURES	4,311	737	10,019	3,500	3,500	-
0100-03-200-0610-	48107	INFO TECH EQUIPMENT	11,964	11,013	33,695	4,240	4,240	-
0100-03-200-0610-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	41,563	13,285	10,837	29,000	29,000	-
0100-03-200-0610-	48247	RSAF GRANT	-	-	-	-	-	-
0100-03-200-0610-	48248	FIRE PROGRAM FUNDS	-	-	-	-	-	-
			2,918,781	3,131,964	3,570,379	3,606,126	3,876,185	270,059

Fire and EMS (Continued)

The County received two SAFER Grants in FY2018 to increase Fire/EMS staffing and improve training, recruitment and retention of personnel. These grants also provide training, equipment and supplies for Fire/EMS personnel. The percentage FEMA will reimburse for the staffing grant is decreasing and estimated SAFER grant revenue loss for FY2022 is \$102,899. In FY2023 these staff will be paid for from local funds if their employment is continued and/or a new SAFER Recruitment and Retention grant is not approved.

FIRE & EMS SAFER RECRUITMENT GRANT								
Location Code	0615							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0615-	41100	SAFER RECR SALARIES & WAGES	37,952	61,938	69,747	70,619	81,553	10,934
0100-03-200-0615-	41300	SAFER RECR PART TIME WAGES					-	-
0100-03-200-0615-	42100	SAFER RECR FICA	2,835	4,624	5,224	5,402	6,239	837
0100-03-200-0615-	42210	SAFER RECR RETIREMENT	5,446	9,012	10,148	10,543	12,176	1,633
0100-03-200-0615-	42300	SAFER RECR HEALTH INSURANCE	4,603	8,226	9,074	9,503	5,000	(4,503)
0100-03-200-0615-	42400	SAFER RECR GROUP LIFE INSURANCE	493	811	914	946	1,093	147
0100-03-200-0615-	42500	SAFER RECR DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-200-0615-	45541	SAFER RECR TRAINING	12,818	32,644	25,272	45,000	37,000	(8,000)
0100-03-200-0615-	46011	SAFER RECR UNIFORMS	1,174	3,151	400	5,625	5,625	-
0100-03-200-0615-	46066	SAFER RECR TURNOUT GEAR	70,115	72,879	55,990	80,000	73,000	(7,000)
			135,435	193,285	176,769	227,638	221,685	(5,953)

FIRE & EMS SAFER HIRING GRANT								
Location Code	0616							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0616-	41100	SAFER HIRING SALARIES & WAGES	83,152	230,026	251,920	256,843	281,868	25,025
0100-03-200-0616-	42100	SAFER HIRING FICA	6,218	17,368	18,580	19,648	21,563	1,915
0100-03-200-0616-	42210	SAFER HIRING RETIREMENT	10,703	33,457	34,691	38,347	42,083	3,736
0100-03-200-0616-	42300	SAFER HIRING HEALTH INSURANCE	16,220	43,539	56,438	53,903	65,718	11,815
0100-03-200-0616-	42400	SAFER HIRING GROUP LIFE INSURANCE	968	3,012	3,123	3,442	3,777	335
0100-03-200-0616-	42500	SAFER HIRING DISABILITY INSURANCE	-	-	-	-	-	-
			117,261	327,403	364,752	372,183	415,009	42,826

*Fire and EMS (Continued)***Fire/EMS Staffing:**

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Fire & EMS	Director of Fire & EMS	FT	1	1	1	0
Fire & EMS	Captain	FT	3	3	3	0
Fire & EMS	Lieutenant	FT	9	9	9	0
Fire & EMS	Fire Medic	FT	10	10	10	0
Fire & EMS	Manager II, Fire/EMS Business Management	FT	1	1	1	0
Fire & EMS	Administrative Support Specialist II	FT	1	1	1	0
			25	25	25	0

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Fire & EMS SAFER	Lieutenant	FT	3	3	3	0
Fire & EMS SAFER	Fire Medic	FT	2	2	2	0
Fire & EMS SAFER	Captain, Volunteer Fire/EMS Training	FT	1	1	1	0
			6	6	6	0

Fire/EMS Goals and Performance Measures – Updates to Goals and Performance Measures are in development due to a leadership change and long-term vacancy of the Fire & EMS Director's position.

Prince George Fire Department

Fire Company #1 - Prince George								
Location Code		0604						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0604-	43101	PROFESSIONAL SERVICES	1,883	2,165	3,207	3,500	3,500	-
0100-03-200-0604-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0604-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0604-	45410	LEASE/RENT EQUIPMENT	286	133	347	350	350	-
0100-03-200-0604-	45541	TRAINING	636	5,275	7,576	4,250	4,250	-
0100-03-200-0604-	46000	STATION SUPPLIES	2,589	1,500	857	2,650	2,500	(150)
0100-03-200-0604-	46001	OFFICE SUPPLIES	1,511	323	146	1,000	900	(100)
0100-03-200-0604-	46002	FOOD SUPPLIES	1,647	3,399	1,149	775	1,500	725
0100-03-200-0604-	46007	REPAIR & MAINT SUPP	-	547	524	1,000	600	(400)
0100-03-200-0604-	46008	VEH & EQUIP. FUEL	-	43	-	-	105	105
0100-03-200-0604-	46009	VEH & EQUIP. SUPPLIES	1,154	142	-	500	500	-
0100-03-200-0604-	46011	UNIFORM/APPAREL	265	594	-	500	500	-
0100-03-200-0604-	46014	OTHER OPERATING SUPPLIES	658	2,907	939	3,000	2,000	(1,000)
0100-03-200-0604-	46036	COMMUNICATION EQUIPMENT	3,714	4,044	3,094	3,200	3,200	-
0100-03-200-0604-	46066	TURNOUT GEAR	13,645	12,483	1,980	17,950	17,950	-
0100-03-200-0604-	48102	FURNITURE & FIXTURES	1,152	-	2,481	-	850	850
0100-03-200-0604-	48107	INFO TECH EQUIPMENT	540	440	520	-	1,330	1,330
0100-03-200-0604-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	26,881	19,071	36,819	20,000	20,000	-
0100-03-200-0604-	48201	MACHINERY & EQUIPMENT	-	-	-	-	-	-
0100-03-200-0604-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0604-	48248	FIRE PROGRAM FUNDS	10,903	30,185	30,712	-	-	-
0100-03-200-0604-	48251	PG LOCAL FIRE PROGRAM FUNDS	-	5,818	862	-	-	-
			67,462	89,069	91,214	58,675	60,035	1,360

Disputanta Fire Department

Fire Company #2- Disputanta								
Location Code		0605						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0605-	43101	PROFESSIONAL SERVICES	1,683	2,641	2,101	2,300	2,300	-
0100-03-200-0605-	43320	MAINTENANCE SVC CONTRACTS	1,600	1,680	1,680	2,880	1,980	(900)
0100-03-200-0605-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0605-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0605-	45410	DISPUTANTA FIRE LEASE/RENT EC	791	1,765	741	720	700	(20)
0100-03-200-0605-	45541	TRAINING	-	2,629	4,522	4,250	4,250	-
0100-03-200-0605-	46000	STATION SUPPLIES	658	331	885	700	800	100
0100-03-200-0605-	46001	OFFICE SUPPLIES	-	-	140	-	100	100
0100-03-200-0605-	46002	FOOD SUPPLIES	-	426	-	650	650	-
0100-03-200-0605-	460041	CO2 AMBULANCE SUPPLIES	548	126	-	-	-	-
0100-03-200-0605-	46007	REPAIR & MAINT SUPP	-	87	425	-	-	-
0100-03-200-0605-	46009	VEH & EQUIP SUPPLIES	-	-	-	-	-	-
0100-03-200-0605-	46011	UNIFORM/APPAREL	-	292	37	-	-	-
0100-03-200-0605-	46014	OTHER OPERATING SUPPLIES	-	-	92	-	-	-
0100-03-200-0605-	46036	COMMUNICATION EQUIPMENT	2,766	2,702	-	1,800	1,800	-
0100-03-200-0605-	46066	TURNOUT GEAR	19,718	18,398	1,770	16,915	16,915	-
0100-03-200-0605-	48102	FURNITURE & FIXTURES	-	1,469	3,676	2,500	2,500	-
0100-03-200-0605-	48107	INFO TECH	1,430	1,320	1,640	720	1,440	720
0100-03-200-0605-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	12,496	11,840	20,635	7,000	7,000	-
0100-03-200-0605-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0605-	48248	FIRE PROGRAM FUNDS	11,033	5,895	-	-	-	-
0100-03-200-0605-	48251	DISPUTANTA LOCAL FIRE PROGRA	-	20,285	1,014	-	-	-
			52,722	71,887	39,358	40,435	40,435	0

Carson Fire Department

Fire Company #3- Carson								
Location Code 0606								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0606-	43101	PROFESSIONAL SERVICES	3,280	2,960	2,490	3,173	3,173	-
0100-03-200-0606-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0606-	45231	DATA LINES	-	-	-	1,920	-	(1,920)
0100-03-200-0606-	45410	LEASE/RENT EQUIPMENT	725	752	647	800	670	(130)
0100-03-200-0606-	45541	TRAINING	2,952	665	8,203	4,250	7,500	3,250
0100-03-200-0606-	46000	STATION SUPPLIES	1,810	6,340	1,831	3,100	3,100	-
0100-03-200-0606-	46001	OFFICE SUPPLIES	53	75	-	500	240	(260)
0100-03-200-0606-	46002	FOOD SUPPLIES	1,165	546	1,347	875	1,500	625
0100-03-200-0606-	46007	REPAIR & MAINTEN SUPP	-	39	-	700	100	(600)
0100-03-200-0606-	46009	VEHICLE EQUIP & SUPPLIES	-	-	-	1,100	100	(1,000)
0100-03-200-0606-	46011	UNIFORM/APPAREL	-	52	35	-	-	-
0100-03-200-0606-	46013	EDUCATION & REC SUPPLIES	-	-	-	-	-	-
0100-03-200-0606-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-200-0606-	46035	NON-CAPITAL FIRE & RESCUE EQUIPMENT	6,000	18,795	4,026	14,699	14,875	176
0100-03-200-0606-	46036	COMMUNICATION EQUIPMENT	1,818	3,103	392	3,750	2,000	(1,750)
0100-03-200-0606-	46066	TURNOUT GEAR	57	21,528	17,540	17,146	19,550	2,404
0100-03-200-0606-	48102	FURNITURE & FIXTURES	-	-	-	1,500	1,500	-
0100-03-200-0606-	48107	INFO TECH EQUIPMENT	960	880	8,807	-	960	960
0100-03-200-0606-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	52,002	14,476	32,141	21,505	19,750	(1,755)
0100-03-200-0606-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0606-	48248	FIRE PROGRAM FUNDS	42,061	21,399	-	-	-	-
0100-03-200-0606-	48251	CARSON LOCAL FIRE PROGRAM FUNDS	6,680	-	-	-	-	-
			119,564	91,611	77,459	75,018	75,018	0

Burrowsville Fire Department

Fire Company #4- Burrowsville								
Location Code 0607								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0607-	43101	PROFESSIONAL SERVICES	1,481	1,928	642	1,600	1,600	-
0100-03-200-0607-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0607-	45410	LEASE/RENT EQUIPMENT	766	1,562	699	700	700	-
0100-03-200-0607-	45541	TRAINING	138	-	970	4,250	4,250	-
0100-03-200-0607-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0607-	46000	STATION SUPPLIES	190	664	179	750	750	-
0100-03-200-0607-	46001	OFFICE SUPPLIES	-	38	-	500	500	-
0100-03-200-0607-	46002	FOOD SUPPLIES	302	239	-	475	750	275
0100-03-200-0607-	46007	REPAIRS & MAINTENANCE	-	-	-	500	425	(75)
0100-03-200-0607-	46009	VEHICLE & EQUIP SUPPLIES	-	-	-	500	300	(200)
0100-03-200-0607-	46011	UNIFORM/APPAREL	360	180	403	-	-	-
0100-03-200-0607-	46014	OTHER OPERATING SUPPLIES	-	17	894	-	-	-
0100-03-200-0607-	46035	REPLACE FIRE & RESCUE EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	46036	COMMUNICATIONS EQUIPMENT	32	2,315	-	2,550	2,550	-
0100-03-200-0607-	46066	TURNOUT GEAR	11,084	7,990	17,363	17,017	17,017	-
0100-03-200-0607-	48102	FURNITURE & FIXTURES	1,264	4,341	-	1,350	1,350	-
0100-03-200-0607-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	9,338	1,733	10,102	-	-	-
0100-03-200-0607-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	3,400	3,400	-
0100-03-200-0607-	48248	FIRE PROGRAM FUNDS	22,952	11,496	7,214	-	-	-
0100-03-200-0607-	48251	BURROWSVILLE LOC FIRE PGM FND5	-	6,680	-	-	-	-
			47,908	39,183	38,466	33,592	33,592	-

Jefferson Park Fire Department

Fire Company #5- Jefferson Park								
Location Code		0608						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	1,867	1,377	4,348	1,800	1,800	-
0100-03-200-0608-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0608-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	1,261	1,572	467	516	510	(6)
0100-03-200-0608-	45541	TRAINING	1,837	1,479	541	2,750	2,750	-
0100-03-200-0608-	46000	STATION SUPPLIES	2,485	788	1,144	3,950	2,611	(1,339)
0100-03-200-0608-	46001	OFFICE SUPPLIES	400	766	990	1,200	1,000	(200)
0100-03-200-0608-	46002	FOOD SUPPLIES	664	864	481	725	2,250	1,525
0100-03-200-0608-	46007	REPAIRS & MAINT SUPP	-	-	-	-	-	-
0100-03-200-0608-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	-	-
0100-03-200-0608-	46009	VEH EQUIPMENT SUPPLIES	32	246	178	-	-	-
0100-03-200-0608-	46011	UNIFORM/APPAREL	1,057	573	216	-	-	-
0100-03-200-0608-	46014	OTHER OPERATING SUPPLIES	303	75	1,219	585	585	-
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	142	527	2,064	2,250	2,250	-
0100-03-200-0608-	46066	TURNOUT GEAR	19,042	6,814	19,431	27,000	27,000	-
0100-03-200-0608-	48102	FURNITURE & FIXTURES	1,415	9,109	1,725	-	-	-
0100-03-200-0608-	48107	INFO TECH	440	440	641	480	500	20
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	23,746	20,442	14,357	13,000	13,000	-
0100-03-200-0608-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0608-	48248	FIRE PROGRAM FUNDS	48,461	16,214	7,453	-	-	-
0100-03-200-0608-	48251	JEFF PARK LOC FIRE PGM FUNDS	681	14,803	-	-	-	-
			103,832	76,088	55,254	54,256	54,256	-

Route 10 Fire Department

Fire Company #7- Route 10 / Station 7								
Location Code		0617						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0617-	43101	PROFESSIONAL SERVICES	-	2,195	610	840	840	-
0100-03-200-0617-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0617-	45410	LEASE/RENT EQUIPMENT	-	254	320	360	360	-
0100-03-200-0617-	45541	TRAINING	-	-	-	4,250	4,250	-
0100-03-200-0617-	46000	STATION SUPPLIES	-	3,662	8,285	1,000	1,000	-
0100-03-200-0617-	46001	OFFICE SUPPLIES	-	-	654	1,700	1,000	(700)
0100-03-200-0617-	46002	FOOD SUPPLIES	-	283	-	250	250	-
0100-03-200-0617-	46007	REPAIRS & MAINT SUPP	-	-	-	-	100	100
0100-03-200-0617-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	100	100
0100-03-200-0617-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0617-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-200-0617-	46014	OTHER OPERATING SUPPLIES	-	-	19	-	-	-
0100-03-200-0617-	46036	COMMUNICATIONS EQUIP	-	1,874	-	-	500	500
0100-03-200-0617-	46066	TURNOUT GEAR	-	-	-	-	-	-
0100-03-200-0617-	48102	FURNITURE & FIXTURES	-	4,984	9,918	2,500	2,500	-
0100-03-200-0617-	48107	INFO TECH	-	-	-	-	-	-
0100-03-200-0617-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	-	1,777	2,700	2,700	-
0100-03-200-0617-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0617-	48248	FIRE PROGRAM FUNDS	-	134	-	-	-	-
			-	13,385	21,583	13,600	13,600	-

Prince George Emergency Crew

Prince George Emergency Crew								
Location Code	0609							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-200-0609-	45230	TELEPHONE	3,639	(1,255)	1,734	-	-	-
0100-03-200-0609-	45410	LEASE	-	-	347	500	320	(180)
0100-03-200-0609-	45541	TRAINING	1,805	-	-	3,450	3,450	-
0100-03-200-0609-	46000	STATION SUPPLIES	1,178	1,322	1,381	2,000	2,000	-
0100-03-200-0609-	46001	OFFICE SUPPLIES	1,150	445	409	1,500	1,000	(500)
0100-03-200-0609-	46002	FOOD SUPPLIES	-	-	-	50	-	(50)
0100-03-200-0609-	46004	MEDICAL & LAB SUPPLIES	-	5,859	-	-	-	-
0100-03-200-0609-	46007	REPAIRS & MAINT SUPP	-	-	-	-	-	-
0100-03-200-0609-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0609-	46011	UNIFORM/APPAREL	868	-	-	-	870	870
0100-03-200-0609-	46014	OTHER OPERATING SUPPLIES	-	-	2,087	-	-	-
0100-03-200-0609-	46036	COMMUNICATIONS EQUIP	-	1,027	-	-	-	-
0100-03-200-0609-	48102	FURNITURE & FIXTURES	-	1,500	3,629	1,600	1,600	-
0100-03-200-0609-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	-	-	-	-	-
0100-03-200-0609-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0609-	43610	RECRUITMENT & RETENTION	-	-	-	1,000	1,000	-
			8,641	8,898	9,587	10,100	10,240	140

Other Fire/EMS Grants

FIRE & EMS GRANTS								
Location Code	0614							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-500-0614-	48249	RSFA ZOLL MONITOR	-	-	-	-	-	-
0100-03-200-0614-	45641	LOCAL FOUR FOR LIFE	35,023	5,789	3,377	-	-	-
0100-03-500-0614-	45642	"4 FOR LIFE"	52,763	4,494	14,675	-	-	-
0100-03-500-0614-	45643	HMLD SECURITY	20,510	-	9,328	-	-	-
0100-03-500-0614-	46025	DONATIONS	1,765	-	-	-	-	-
0100-03-500-0614-	46038	LEPC DONATIONS	555	178	-	-	-	-
0100-03-500-0614-	46040	JOHN RANDOLPH	-	-	-	-	-	-
0100-03-500-0614-	46045	FIRE & EMS GRANT FOUND SUPPORT	10,225	-	-	-	-	-
0100-03-500-0614-	46080	HOMETOWN HEROES DAY	15,902	8,939	600	-	-	-
0100-03-500-0614-	46081	PG FIRE MUSEUM FUND	-	-	-	-	-	-
0100-03-500-0614-	46082	GUNS & HOSES	-	2,622	-	-	-	-
0100-03-500-0614-	48247	RSFA GRANT	-	225,445	-	-	-	-
0100-03-500-0614-	48248	FIRE EMS FIRE PROGRAM FUNDS	7,038	-	-	-	-	-
0100-03-500-0614-	48255	EMPG SUPPLEMENTAL GRANT	-	-	-	-	-	-
0100-03-500-0614-	48250	RSFA POWER PHONE	-	-	-	-	-	-
			143,780	247,466	27,980	-	-	-
		NO AMOUNTS INCLUDED IN ADOPTED BUDGET						
		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	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-500-0612-	41100	FULL-TIME SALARIES & WAGES	-	-	-	-	-	-
0100-03-500-0612-	41300	PART-TIME SALARIES & WAGES	46,445	48,769	49,744	49,744	50,739	995
0100-03-500-0612-	42100	FICA	3,455	3,599	3,685	3,805	3,882	77
0100-03-500-0612-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	-	-
0100-03-500-0612-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-03-500-0612-	42700	WORKER'S COMPENSATION	264	309	333	350	384	34
0100-03-500-0612-	43101	PROFESSIONAL SERVICES	-	-	75	-	-	-
0100-03-500-0612-	43320	MAINTENANCE SVC CONTRACTS	1,500	1,500	1,500	1,500	1,500	-
0100-03-500-0612-	45230	TELEPHONE	4,896	4,948	5,765	5,000	5,000	-
0100-03-500-0612-	45234	CABLE SERVICES	-	-	316	1,000	400	(600)
0100-03-500-0612-	45410	LEASE/RENT OF EQUIPMENT	303	331	366	350	350	-
0100-03-500-0612-	45540	CONVENTION & EDUCATION	835	220	-	150	150	-
0100-03-500-0612-	45541	TRAINING	-	277	-	200	200	-
0100-03-500-0612-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-03-500-0612-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-03-500-0612-	46002	FOOD SUPPLIES	-	330	150	-	-	-
0100-03-500-0612-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-500-0612-	46014	OTHER OPERATING SUPPLIES	1,266	7,589	9,799	12,000	10,000	(2,000)
0100-03-500-0612-	46036	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
0100-03-500-0612-	48102	FURNITURE & FIXTURES	-	-	739	-	-	-
0100-03-500-0612-	48103	EQUIPMENT REPLACEMENT	-	-	-	-	-	-
0100-03-500-0612-	48107	INFO TECHNOLOGY EQUIPMENT	-	-	2,699	-	-	-
			58,964	67,871	75,171	74,099	72,605	(1,494)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Emergency Management	Emergency Management Deputy Coordinator	PT	0.5	0.5	0.5	0
			0.5	0.5	0.5	0

FY2022 Budget Notes: The adopted budget for FY2022 is essentially the same as in FY2021. County staff will receive a pay increase and salary and FICA lines increased accordingly. The wages and benefits are partially offset by a Local Emergency Management Performance Grant (LEMPG) from The Virginia Department of Emergency Management in the amount of \$25,231.

SOCIAL SERVICES

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	1,922,785	2,029,734	2,173,479	2,239,505	2,492,857	253,352
0702	Public Assistance (incl. SLH)	421,033	551,205	656,614	601,403	641,883	40,480
0703	CSA/At Risk Youth	11,573	13,785	10,736	15,000	15,000	-
0704	CSA State	1,372,790	2,245,418	2,005,929	2,005,300	2,163,720	158,420
0706	Tax Relief for the Elderly	159,459	152,117	151,637	155,000	150,000	(5,000)
Total Social Services		3,887,639	4,992,259	4,998,396	5,016,208	5,463,460	447,252

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

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

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

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

- Immediate response to all reports of child abuse and neglect, twenty-four hours a day, seven days a week
- Prevention, family preservation, and family support
- Foster care
- Adoption

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

Adult Services and Adult Protective Services are provided to adults 18 and older with disabilities and all adults over the age of 60. Intake and assessment services are provided to assist families in crisis with identifying local resources. Community outreach and education is an ongoing effort.

All service staff require certification and training annually.

Social Services

FY2022 Budget Notes: FY2022 reflects an increase in projected spending for Children's Services Act (CSA) activities, in Welfare Administration (0701), and in Public Assistance (0702). A reduction is estimated in Tax Relief for the Elderly (0706) based on current and prior year actual trends. The Department of Social Services receives the majority of its funding from state and federal sources. The General Assembly provided a five percent pay increase for state-supported social services employees for FY2022 and salary and benefit lines are increased accordingly. Two positions were added for social services for FY2022 due to anticipated increased work load related to the expansion of the Families First Prevention Service Act (FFPSA) and due to implementation of new mandated Broad Based Categorical Eligibility (SNAP expansion).

BUDGET ISSUES FOR FY21-22

- The implementation of Family First in July 2021 will require changes related to IV-E Foster Care congregate care placements. This may impact the ability to fund placements through title IV-E funding or shift cost to CSA.
- Evidence-based and trauma-informed prevention services will be provided to children at imminent risk of entering foster care and their families. The agency will utilize new VDSS funding and current resources to meet the requirements and community need.
- The Public Health Emergency resulted in an increased community need for SNAP, Medicaid, and emergency assistance. It is anticipated that emergency services benefits put in place as a result of the Public Health Emergency will continue through the end of the year.

Social Services - Welfare Administration

Social Services								
Location Code		0701						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-05-113-0701-	41100	SALARIES & WAGES-REGULAR	1,286,737	1,326,396	1,425,528	1,453,157	1,618,470	165,313
0100-05-113-0701-	41200	SALARIES & WAGES-OVERTIME	11,275	17,989	10,348	40,000	23,000	(17,000)
0100-05-113-0701-	41300	PART-TIME SALARIES & WAGE	54,394	76,367	76,385	55,113	77,950	22,837
0100-05-113-0701-	41301	COMP. COMMISSION MEMBERS	1,450	700	-	-	-	-
0100-05-113-0701-	41400	SS CAREER DEVELOPMENT	-	-	-	-	-	-
0100-05-113-0701-	42100	FICA	100,158	105,283	111,985	118,443	131,536	13,093
0100-05-113-0701-	42210	RETIREMENT	180,073	185,180	202,414	216,956	241,638	24,682
0100-05-113-0701-	42300	HOSPITAL/MEDICAL PLANS	153,203	180,860	218,321	241,583	275,975	34,392
0100-05-113-0701-	42400	GROUP LIFE INSURANCE	16,291	16,672	18,224	19,472	21,688	2,216
0100-05-113-0701-	42500	DISABILITY INSURANCE	637	1,104	2,507	2,702	3,000	298
0100-05-113-0701-	42700	WORKER'S COMPENSATION	3,652	4,329	4,675	4,769	6,192	1,423
0100-05-113-0701-	43101	PROFESSIONAL SERVICES	6,521	12,667	5,359	10,500	10,500	-
0100-05-113-0701-	43310	REPAIRS AND MAINTENANCE	-	1,287	1,126	1,500	1,500	-
0100-05-113-0701-	43320	MAINTENANCE SVS CONTRACTS	171	780	10,324	9,800	1,500	(8,300)
0100-05-113-0701-	43500	PRINTING & BINDING	68	102	387	300	300	-
0100-05-113-0701-	44200	AUTOMOTIVE/MOTOR POOL	1,477	2,016	493	1,600	2,500	900
0100-05-113-0701-	45210	POSTAL SERVICE	3,357	3,703	4,183	5,000	5,000	-
0100-05-113-0701-	45230	TELEPHONE	9,732	16,678	17,229	13,140	22,439	9,299
0100-05-113-0701-	45234	CABLE SERVICES	225	222	263	226	263	37
0100-05-113-0701-	45305	MOTOR VEHICLE INSURANCE	2,128	1,943	1,760	2,000	2,700	700
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	8,920	9,794	8,729	8,500	10,000	1,500
0100-05-113-0701-	45508	FOSTER PARENT TRAINING 873	-	125	304	-	-	-
0100-05-113-0701-	45509	IV-E FOSTER/ADOPT/VOL TRAINING	167	144	-	-	-	-
0100-05-113-0701-	45540	CONVENTION & EDUCATION	3,982	4,483	1,792	2,000	4,000	2,000
0100-05-113-0701-	45600	COUNTY CONTRIBUTIONS	-	4,500	8,000	5,500	5,500	-
0100-05-113-0701-	45810	DUES AND MEMBERSHIPS	1,080	1,225	1,272	1,295	1,295	-
0100-05-113-0701-	46001	OFFICE SUPPLIES	10,999	15,318	12,743	18,500	17,000	(1,500)
0100-05-113-0701-	46002	FOOD SUPPLIES	548	1,515	777	188	-	(188)
0100-05-113-0701-	46008	VEHICLE & EQUIP. FUEL	3,142	2,628	1,746	2,500	3,150	650
0100-05-113-0701-	46009	VEHICLE & EQUIP. SUPPLIES	290	1,276	1,278	500	1,500	1,000
0100-05-113-0701-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0701-	48102	FURNITURE & FIXTURES	-	774	2,127	750	750	-
0100-05-113-0701-	48105	MOTOR VEHICLES	-	21,392	21,011	-	-	-
0100-05-113-0701-	48107	INFO TECH EQUIPMENT	60,197	10,373	280	1,600	1,600	-
			1,922,785	2,029,734	2,173,479	2,239,505	2,492,857	253,352

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Social Services	Director of Social Services	FT	1	1	1	0
Social Services	Deputy Director, Social Services	FT	1	1	1	0
Social Services	Manager V, Social Services Administration	FT	0	0	0	0
Social Services	Manager V, SS Case Management (Social Worker)	FT	1	1	1	0
Social Services	Manager IV, Advanced SS Case Management (Social Worker)	FT	2	2	2	0
Social Services	Manager III, SS Case Management (Social Worker)	FT	7	7	8	1
Social Services	Manager III, SS Case Management (Social Worker)	PT	0.5	0.5	0.5	0
Social Services	Benefits Program Supervisor	FT	1	1	1	0
Social Services	Benefits Program Specialist III	FT	5	5	6	1
Social Services	Benefits Program Specialist IV	FT	2	2	2	0
Social Services	Office Manager	FT	1	1	0	-1
Social Services	Manager IV, Social Services Administration	FT	0	0	1	1
Social Services	Administrative Support Specialist III	FT	2	2	2	0
Social Services	Administrative Support Specialist II	FT	3	3	3	0
			26.5	26.5	28.5	2

Social Services - Public Assistance

Public Assistance								
Location Code		0702						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-05-113-0702-	42100	FICA	297	77	41	500	500	-
0100-05-113-0702-	43142	REUNIFICATION (PSSF) 866	10,694	13,516	12,806	17,728	17,728	-
0100-05-113-0702-	45704	AUXILIARY GRANTS- 804	54,748	56,747	29,638	60,000	50,000	(10,000)
0100-05-113-0702-	45705	AID TO DEPENDENT CHILDREN 848	-	-	27	-	-	-
0100-05-113-0702-	45706	ADC/FOSTER CARE 811	35,557	110,440	182,878	80,000	156,051	76,051
0100-05-113-0702-	45707	EMERGENCY ASSISTANCE 810	-	-	-	500	500	-
0100-05-113-0702-	45713	ADULT SERVICES 833	3,879	1,008	1,384	6,000	3,000	(3,000)
0100-05-113-0702-	45714	VIEW PURCHASED SERV. 872	2,767	14,920	14,355	48,000	30,000	(18,000)
0100-05-113-0702-	45716	PURCHASED SERVICE-JOBS	-	-	-	-	-	-
0100-05-113-0702-	45718	SUBSIDIZED ADOPTIONS 812	252,579	292,905	330,616	300,000	300,000	-
0100-05-113-0702-	45719	RESPIRE CARE - 864	290	160	1,520	1,875	1,875	-
0100-05-113-0702-	45720	INDEPENDENT LIVING 861	-	-	-	1,500	1,500	-
0100-05-113-0702-	45721	INDEPENDENT LIVING- POS 862	1,612	-	933	1,000	1,000	-
0100-05-113-0702-	45723	FAMILY PRESERVATION SSBG 829	1,086	2,166	3,917	2,900	2,900	-
0100-05-113-0702-	45729	FOSTERING FUTURES 814	-	4,263	8,773	15,000	15,000	-
0100-05-113-0702-	45740	CDC QUALITY INIT GRANT 890	-	-	-	-	-	-
0100-05-113-0702-	45725	ADULT PROTECTIVE SERVICES 895	3,396	2,840	5,127	6,400	6,400	-
0100-05-113-0702-	45726	CRISIS STABILIZATION	-	-	9,933	-	-	-
0100-05-113-0702-	45728	SPECIAL NEEDS ADOPTION 817	49,957	48,048	48,480	60,000	49,000	(11,000)
0100-05-113-0702-	45733	IV-E NP CHILD PLACING AGN	-	-	-	-	-	-
0100-05-113-0702-	45734	IV-E CHILD RESIDENTIAL	-	-	-	-	-	-
0100-05-113-0702-	45757	SS PROGRAMS - ADOPT INCENTIVE	-	2,149	1,558	-	3,000	3,000
0100-05-113-0702-	45787	CHILD WELFARE SA & SUPP SVCS	4,172	1,966	4,628	-	3,429	3,429
			421,033	551,205	656,614	601,403	641,883	40,480

Social Services - Children's Services Act

Administration:

CSA/At Risk Youth								
Location Code		0703						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-05-113-0703-	41100	SALARIES & WAGES-REGULAR	7,500	9,000	9,900	9,900	9,900	-
0100-05-113-0703-	42100	FICA	-	-	-	330	330	-
0100-05-113-0703-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-05-113-0703-	42700	WORKER'S COMPENSATION	-	-	-	-	-	-
0100-05-113-0703-	43101	PROFESSIONAL SERVICES	575	-	150	-	-	-
0100-05-113-0703-	45210	POSTAL SERVICE	159	118	133	150	150	-
0100-05-113-0703-	45540	CONVENTION & EDUCATION	2,724	3,993	-	3,200	3,200	-
0100-05-113-0703-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0703-	46001	OFFICE SUPPLIES	615	673	553	150	150	-
0100-05-113-0703-	46002	FOOD SUPPLIES	-	-	-	70	70	-
0100-05-113-0703-	48107	INFO TECH EQ	-	-	-	1,200	1,200	-
			11,573	13,785	10,736	15,000	15,000	-

Social Services - Children's Services Act (Continued)

State Programs:

CSA State									
Location Code	0704								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)	
0100-05-113-0704-	45741	THERAPEUTIC FOSTER CARE	-	159,196	109,173	59,000	105,000	46,000	
0100-05-113-0704-	45742	THERAPEUTIC FOSTER CARE	125,915	378,896	333,519	291,000	261,000	(30,000)	
0100-05-113-0704-	45743	STATE TFC PAR AGRMT NCFC	2,922	-	70,189	-	-	-	
0100-05-113-0704-	45745	SPECIALIZED FOSTER CARE	-	-	-	-	-	-	
0100-05-113-0704-	45746	FC IV-E COMM BASED	252	-	-	-	-	-	
0100-05-113-0704-	45747	FSTR CARE MAINT ONLY	-	-	-	-	-	-	
0100-05-113-0704-	45748	FC MAINT & OTHER	29,837	20,904	12,936	6,300	7,200	900	
0100-05-113-0704-	45749	PREV COM BASED SVC	17,184	10,260	43,494	37,000	19,400	(17,600)	
0100-05-113-0704-	45754	SPD PRIV DAY FACILITY	1,092,170	1,446,870	1,240,230	1,350,000	1,480,000	130,000	
0100-05-113-0704-	45755	SPD WRAP AROUND	-	-	11,722	-	7,800	7,800	
0100-05-113-0704-	45781	FC IV-E CONG CARE	-	15,200	25,848	16,000	27,800	11,800	
0100-05-113-0704-	45782	FC CONG RES NON IV-E	55,822	-	22,406	-	111,000	111,000	
0100-05-113-0704-	45783	CSA STATE RES CONG CARE PP	1,845	95,190	9,193	68,000	32,000	(36,000)	
0100-05-113-0704-	45785	SPED CONG CARE ED SRVC	46,842	118,901	127,220	178,000	112,520	(65,480)	
			1,372,790	2,245,418	2,005,929	2,005,300	2,163,720	158,420	

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

Social Services - Tax Relief for the Elderly/Disabled

Tax Relief for Elderly/ Disabled									
Location Code	0706								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)	
0100-05-113-0706-	45732	TAX RELIEF ELDERLY/DISAB	159,459	152,117	151,637	155,000	150,000	(5,000)	
			159,459	152,117	151,637	155,000	150,000	(5,000)	

The budgeted amount for Tax Relief for Elderly/Disabled has been reduced for FY2022 to more closely mirror actual expenditures in FY20 and in FY21 (FY21 amount is \$144,711).

*Social Services All Programs***Social Services Goals and Performance Measures**

Strategic Initiative – Practice Good Governance				
Goal: Provide quality customer services to the citizens of Prince George County in a safe and time sensitive manner.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
% of Medicaid Applications Processed within 45 days	85.9%%	93%	100%	97%
% of SNAP Applications Processed within 45 days	100%	98.4%	100%	97%
% of Child Care Applications Processed within 45 days	100%	100%	100%	97%

Strategic Initiative – Practice Good Governance				
Goal: Provide for a professional, well trained workforce specializing in Social Services to be able to respond to the needs of the citizens of Prince George County in a safe and time sensitive manner.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
% of Staff Meeting Training Requirements	100%	100%	100%	100
Number of Staff Participating in 2 or more community outreach events annually	85%	100%	100%	100

Strategic Initiative – Practice Good Governance				
Goal: Provide a cost effect level of services to the citizens of Prince George County that also provides adequate protection of the health and safety of employees.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
% of Child Protective Service reports responded to within the required response time (24 hours/48hours/ 5 days depending on the severity)	100%	90.1	100%	100%
% of foster children seen monthly face to face	99.7%	100%	100%	100%
Number of months out of the year that the agency meets the monthly face- to face contact requirement for foster care	11	12	12	12
Number of months out of the year that the agency meets the R1 response time (24 hour) for CPS.	12	11	12	12

OTHER / NON-DEPARTMENTAL

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Other							
0901	Registrar	258,820	265,828	262,253	336,254	374,237	37,983
0902	Circuit Court	115,597	134,816	127,914	142,209	143,484	1,275
0903	General District Court	44,995	53,988	40,592	47,270	51,620	4,350
0904	Magistrate	373	382	329	2,540	1,400	(1,140)
0905	Law Library	12,372	14,642	19,223	-	-	-
0906	Victim Witness	95,770	89,489	84,709	116,934	117,889	955
0907	Board and Care of Prisoners	1,736,002	2,391,042	2,322,266	2,511,807	2,579,328	67,521
0908	Court Services	3,310	3,688	4,336	4,500	4,500	-
0909	Juvenile Services VJCCCA	77,907	77,207	83,305	89,511	87,412	(2,099)
0910	Local Health Department	222,377	211,377	222,377	222,377	222,377	-
0911	Dist. 19 MHMR Services Board	107,342	107,342	110,562	117,374	117,374	-
0912	Contribution to Colleges	14,494	16,459	16,622	-	-	-
0913	Regional Library	592,224	598,146	604,127	604,127	604,127	-
0914	Soil & Water Conservation	18,000	20,000	21,000	21,000	21,000	-
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	64,807	77,001	66,367	83,550	81,975	(1,575)
0917	Other Functions	103,101	59,716	123,382	93,008	92,721	(287)
0918	Farmer's Market	9,131	13,411	8,882	11,709	11,659	(50)
0919	CARES Registrar	-	-	-	-	-	-
0920	Drug Court Treatment Program	-	-	-	-	103,000	103,000
	Total Other	3,479,621	4,137,533	4,121,246	4,407,170	4,617,103	209,933
	Contingencies	-	-	-	343,999	360,322	16,323
	Transfer to Schools-Operating & Textbook	15,993,667	15,948,374	14,910,415	16,688,835	17,056,643	367,808
	Transfer to LOSAP Fund	135,000	135,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,198,155	7,223,095	7,160,506	7,283,294	7,724,462	441,168
	Transfer to Debt Reserve	-	-	-	1,244,686	606,278	(638,408)
	Transfer to Community Corrections	91,260	82,846	57,327	62,986	69,131	6,145
	Transfer to Economic Development	376,112	376,112	-	-	-	-
	Transfer to Capital Projects Fund	2,987,067	90,487	1,878,200	75,733	269,667	193,934
	Total General Government	56,215,597	56,487,416	57,415,655	60,271,416	62,590,694	2,319,278
	Total General Government, less transfer	29,434,336	32,631,502	33,268,208	34,774,882	36,723,513	1,948,631
	TRANSFERS	26,781,261	23,855,914	24,147,448	25,496,534	25,867,181	370,647

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.

Registrar								
Location Code	0901							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-01-003-0901-	41100	SALARIES & WAGES-REGULAR	116,267	113,560	87,457	95,300	125,838	30,538
0100-01-003-0901-	41200	SALARIES & WAGES-OVERTIME	-	28	-	6,000	6,000	-
0100-01-003-0901-	41300	PART-TIME SALARIES & WAGE	20,840	27,189	25,368	25,000	27,941	2,941
0100-01-003-0901-	41301	COMP. COMMISSION MEMBERS	-	-	-	3,080	-	(3,080)
0100-01-003-0901-	41041	COMP/OFFICERS OF ELECTION	31,461	30,874	48,283	77,070	83,290	6,220
0100-01-003-0901-	42100	FICA	10,917	11,224	8,999	15,793	12,223	(3,570)
0100-01-003-0901-	42210	RETIREMENT	16,208	13,683	12,725	14,228	18,788	4,560
0100-01-003-0901-	42300	HOSPITAL/MEDICAL PLANS	14,639	16,980	9,503	14,503	15,354	851
0100-01-003-0901-	42400	GROUP LIFE INSURANCE	1,466	1,232	1,146	1,277	1,686	409
0100-01-003-0901-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-003-0901-	42700	WORKER'S COMPENSATION	157	184	199	203	218	15
0100-01-003-0901-	43101	PROFESSIONAL SERVICES	5,590	4,600	10,158	11,000	11,000	-
0100-01-003-0901-	43310	REPAIRS AND MAINTENANCE	-	-	249	3,000	1,800	(1,200)
0100-01-003-0901-	43320	MAINTENANCE SVS CONTRACTS	3,500	9,900	4,710	9,900	7,000	(2,900)
0100-01-003-0901-	43600	ADVERTISING	-	500	1,389	1,000	1,000	-
0100-01-003-0901-	45210	POSTAL SERVICE	3,896	7,460	3,332	12,000	10,000	(2,000)
0100-01-003-0901-	45230	TELEPHONE	2,304	2,681	2,348	2,800	2,800	-
0100-01-003-0901-	45410	LEASE/RENT EQUIPMENT	3,218	3,770	3,356	3,300	8,500	5,200
0100-01-003-0901-	45420	LEASE/RENT OF BUILDING	1,000	800	1,200	1,200	800	(400)
0100-01-003-0901-	45510	MILEAGE	2,322	2,621	2,162	3,000	2,500	(500)
0100-01-003-0901-	45540	CONVENTION & EDUCATION	3,916	1,628	3,828	2,000	2,000	-
0100-01-003-0901-	45810	DUES AND MEMBERSHIPS	380	380	180	500	400	(100)
0100-01-003-0901-	46001	OFFICE SUPPLIES	3,638	4,441	7,778	6,000	6,000	-
0100-01-003-0901-	46002	FOOD SUPPLIES	1,038	301	35	100	100	-
0100-01-003-0901-	46014	OTHER OPERATING SUPPLIES	543	42	2,641	2,000	2,000	-
0100-01-003-0901-	46021	BALLOTS	11,621	11,751	18,477	16,000	16,000	-
0100-01-003-0901-	46024	DATA PROCESSING SUPPLIES	1,499	-	2,426	5,000	6,000	1,000
0100-01-003-0901-	48107	INFO TECHNOLOGY EQUIPMENT	2,400	-	4,304	5,000	5,000	-
			258,820	265,828	262,253	336,254	374,237	37,983

		FUNDED POSITIONS				
Department	Title	Status	FY 2019- 20	FY 2020- 21	FY 2021- 22	Change
Registrar	General Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	PT	0.5	0.5	0.5	0
			2.5	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.

Circuit Court								
Location Code		0902						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0902-	41100	SALARIES & WAGES-REGULAR	56,250	58,850	60,027	60,777	61,993	1,216
0100-02-010-0902-	41111	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-02-010-0902-	41302	COMP.JURORS AND WITNESSES	1,230	2,100	1,560	2,500	2,500	-
0100-02-010-0902-	42100	FICA	4,321	4,529	4,621	4,841	4,934	93
0100-02-010-0902-	42210	RETIREMENT	7,964	8,563	8,734	9,074	9,256	182
0100-02-010-0902-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	5,000	5,000	-
0100-02-010-0902-	42400	GROUP LIFE INSURANCE	720	771	786	814	831	17
0100-02-010-0902-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0902-	42700	WORKER'S COMPENSATION	157	184	199	203	222	19
0100-02-010-0902-	43101	PROFESSIONAL SERVICES	-	206	-	-	-	-
0100-02-010-0902-	43320	MAINTENANCE SVS CONTRACTS	1,011	1,009	1,145	1,000	1,150	150
0100-02-010-0902-	45210	POSTAGE	-	-	-	1,000	100	(900)
0100-02-010-0902-	45230	TELEPHONE	-	649	787	600	1,350	750
0100-02-010-0902-	45600	COUNTY CONTRIBUTIONS	38,370	40,604	42,371	42,400	42,400	-
0100-02-010-0902-	46001	OFFICE SUPPLIES	61	-	184	500	250	(250)
0100-02-010-0902-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0902-	46030	OFFICE EXPENSE-JUDGES	5,000	5,000	7,500	7,500	7,500	-
0100-02-010-0902-	48102	FURNITURE & FIXTURES	512	12,352	-	6,000	6,000	-
			115,597	134,816	127,914	142,209	143,484	1,275

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Circuit Court - Judge	Court Administrator	FT	1	1	1	0
			1	1	1	0

The salary and benefit costs for the Court Administrator reflected above are shared between Brunswick County, 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.

General District Court								
Location Code	0903							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0903-	43101	PROFESSIONAL SERVICES	123	447	-	500	500	-
0100-02-010-0903-	43150	LEGAL SERVICES	28,862	35,031	21,158	30,000	30,000	-
0100-02-010-0903-	45210	POSTAL SERVICE	78	70	84	70	70	-
0100-02-010-0903-	45230	TELEPHONE	2,097	4,025	4,595	2,500	6,000	3,500
0100-02-010-0903-	45410	LEASE/RENT EQUIPMENT	9,766	8,924	11,576	10,000	10,500	500
0100-02-010-0903-	45540	CONVENTION & EDUCATION	3,028	2,857	710	2,500	2,500	-
0100-02-010-0903-	45810	DUES AND MEMBERSHIPS	200	200	200	200	200	-
0100-02-010-0903-	46001	OFFICE SUPPLIES	201	738	772	500	800	300
0100-02-010-0903-	46002	FOOD SUPPLIES	417	561	580	150	150	-
0100-02-010-0903-	46024	DATA PROCESSING SUPPLIES	-	745	458	500	500	-
0100-02-010-0903-	46012	BOOKS & SUBSCRIPTIONS	224	389	459	350	400	50
			44,995	53,988	40,592	47,270	51,620	4,350

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.

Magistrate								
Location Code	0904							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0904-	45230	TELEPHONE	-	-	-	-		-
0100-02-010-0904-	45810	DUES AND MEMBERSHIPS	-	-	-	-		-
0100-02-010-0904-	46001	OFFICE SUPPLIES	180	182	30	1,340	200	(1,140)
0100-02-010-0904-	48102	FURNITURE & FIXTURES - REPL	-	200	250	-	800	800
0100-02-010-0904-	48103	COMMUNICATION EQUIPMENT	193	-	49	1,200	400	(800)
			373	382	329	2,540	1,400	(1,140)

Victim Witness

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)

Victim Witness								
Location Code		0906						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0906-	41100	SALARIES & WAGES-REGULAR	50,151	48,072	50,015	49,685	50,679	994
0100-02-010-0906-	41300	PART-TIME WAGES	11,917	15,392	6,600	19,968	18,912	(1,056)
0100-02-010-0906-	42100	FICA	4,358	4,517	4,080	5,328	5,324	(4)
0100-02-010-0906-	42210	RETIREMENT	6,816	6,994	7,140	7,418	7,566	148
0100-02-010-0906-	42300	HOSPITAL/MEDICAL PLANS	9,352	7,711	8,424	9,503	10,354	851
0100-02-010-0906-	42400	GROUP LIFE INSURANCE	617	630	643	666	679	13
0100-02-010-0906-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0906-	42700	WORKER'S COMPENSATION	77	87	94	95	104	9
0100-02-010-0906-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0906-	43320	MAINTENANCE SERVICE CONTRACTS	360	500	409	500	500	-
0100-02-010-0906-	45210	POSTAL SERVICE	250	250	250	250	250	-
0100-02-010-0906-	45230	TELEPHONE	-	13	89	650	650	-
0100-02-010-0906-	45510	MILEAGE	372	283	161	982	982	-
0100-02-010-0906-	45540	CONVENTION & EDUCATION	602	1,236	349	3,077	3,077	-
0100-02-010-0906-	45810	DUES AND MEMBERSHIPS	100	100	150	250	250	-
0100-02-010-0906-	46001	OFFICE SUPPLIES	2,433	2,159	2,415	2,800	2,800	-
0100-02-010-0906-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0906-	46014	OTHER OPERATING SUPPLIES	220	1,402	9	1,400	1,400	-
0100-02-010-0906-	46042	OTHER SUPPLIES (GRANTS)	8,085	143	3,881	14,362	14,362	-
0100-02-010-0906-	48102	FURNITURE AND FIXTURES	-	-	-	-	-	-
0100-02-010-0906-	48107	INFO TECH EQUIPMENT	61	-	-	-	-	-
			95,770	89,489	84,709	116,934	117,889	955

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Victim Witness	Victim Witness Program Coordinator	FT	1	1	1	0
			1	1	1	0

FY2022 Budget Notes: There are no significant changes for the Victim Witness budget for FY2022. A pay increase was approved for County employees and salary and benefit lines increased accordingly. This program is primarily grant-funded.

Law Library

Law Library								
Location Code	0905							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0905-	46012	BOOKS & SUBSCRIPTIONS	12,000	14,642	19,223	-	-	-
0100-02-010-0905-	46001	OFFICE SUPPLIES	372	-	-	-	-	-
			12,372	14,642	19,223	-	-	-
		NOTHING INCLUDED IN ADOPTED BUDGET						
		BUDGET AMENDED / ADDED AS RECEIVED						

Board and Care of Prisoners

The Board and Care of Prisoners budget is used to pay for the housing of prisoners at Riverside Regional Jail and Crater Detention Center. Prince George County's anticipated share and budgeted expenditures are based on budgeted contributions from participating jurisdictions in the adopted budgets for Riverside Regional Jail and the Crater Youth Care Commission. For FY2022 there are anticipated increases to both Riverside Regional Jail (\$49,763; 2.27%) and Crater Youth Care Commission (\$17,798; 5.54%). These increases are driven by increases to the per diem rates and census changes. The Riverside Regional Jail per diem will remain at \$46.

Board and Care of Prisoners								
Location Code		0907						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-300-0907-	43840	RIVERSIDE REGIONAL JAIL	1,496,966	1,865,121	2,033,047	2,188,680	2,238,443	49,763
0100-03-300-0907-	43841	RESERVE DISTRIBUTION	-	269,429	-	-	-	-
0100-03-300-0907-	45230	TELEPHONE	1,277	1,353	1,296	1,500	1,400	(100)
0100-03-300-0907-	46002	PRISONER TRANSPORT & MEALS	-	-	648	500	500	-
0100-03-300-0907	46008	VEHICLE & EQUIP FUEL	-	-	(4)	100	160	60
0100-03-300-0907-	47002	CRATER YOUTH CARE COMM	237,759	255,139	287,280	321,027	338,825	17,798
			1,736,002	2,391,042	2,322,266	2,511,807	2,579,328	67,521

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:

Court Services								
Location Code	0908							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-300-0908-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-300-0908-	44200	AUTOMOTIVE/MOTOR POOL	-	190	1,266	500	500	-
0100-03-300-0908-	45230	TELEPHONE	3,310	3,498	3,070	3,500	3,500	-
0100-03-300-0908-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0908-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
			3,310	3,688	4,336	4,500	4,500	-

*Juvenile Services / Court Services Unit (Continued)***VJCCCA:**

VJCCCA								
Location Code		0909						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-03-300-0909-00	41100	SALARIES & WAGES-REGULAR	51,562	50,381	54,464	54,105	55,187	1,082
0100-03-300-0909-	42100	FICA	3,645	3,450	3,872	4,139	4,222	83
0100-03-300-0909-	42210	RETIREMENT	7,013	7,192	7,775	8,078	8,239	161
0100-03-300-0909-	42300	HOSPITAL/MEDICAL PLANS	11,188	12,389	13,314	13,314	14,496	1,182
0100-03-300-0909-	42400	GROUP LIFE INSURANCE	634	648	700	725	740	15
0100-03-300-0909-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-300-0909-	42700	WORKER'S COMPENSATION	835	977	1,055	1,076	1,179	103
0100-03-300-0909-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-300-0909-	43170	OUTREACH DETENTION	915	-	-	800	800	-
0100-03-300-0909-	43176	INDIVIDUAL COUNSELING	-	-	-	-	-	-
0100-03-300-0909-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-03-300-0909-	45210	POSTAGE	38	40	-	-	-	-
0100-03-300-0909-	45230	TELEPHONE	1,013	949	1,101	5,849	1,200	(4,649)
0100-03-300-0909-	45305	VEHICLE INSURANCE	237	426	239	425	260	(165)
0100-03-300-0909-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0909-	45541	TRAINING	-	47	247	250	250	-
0100-03-300-0909-	46001	OFFICE SUPPLIES	340	311	210	450	340	(110)
0100-03-300-0909-	46008	VEHICLE & EQUIP. FUEL	485	398	328	300	500	200
0100-03-300-0909-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			77,907	77,207	83,305	89,511	87,412	(2,099)

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
VJCCCA	Probation Officer	FT	1	1	1	0
			1	1	1	0

Local Health Department

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

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

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

Health Department								
Location Code	0910							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-05-111-0910-	45610	PAYMENT/STATE HEALTH DEPT	222,377	211,377	222,377	222,377	222,377	-
			222,377	211,377	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 individuals who experience or are 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.

Dist. 19 Comm. Svc. Board								
Location Code	0911							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-05-112-0911-	45620	MHMR SERVICES BOARD	107,342	107,342	110,562	117,374	117,374	-
			107,342	107,342	110,562	117,374	117,374	-

Contributions to Colleges

The Contributions to Colleges function was created for FY16/17 to house contributions to local community colleges. Unfortunately, due to the anticipated financial impacts of COVID-19, contributions to Richard Bland and John Tyler Community colleges were eliminated for FY2021 and remain at \$0 levels for FY2022.

Contribution to Colleges								
Location Code	0912							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-06-206-0912-	45694	RICHARD BLAND COLLEGE	10,000	12,000	12,000	-	-	-
0100-06-206-0912-	45695	JOHN TYLER COMMUNITY COLLEGE	4,494	4,459	4,622	-	-	-
0100-06-206-0912-	45696	VIRGINIA STATE UNIVERSITY	-	-	-	-	-	-
			14,494	16,459	16,622	-	-	-

Regional Library

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

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

Regional Library								
Location Code	0913							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-07-213-0913-	45600	COUNTY CONTRIBUTIONS	592,224	598,146	604,127	604,127	604,127	-
			592,224	598,146	604,127	604,127	604,127	-

James River Soil & Water Conservation District

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

Soil & Water Conservation District								
Location Code	0914							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-08-302-0914-	45600	COUNTY CONTRIBUTIONS	18,000	20,000	21,000	21,000	21,000	-
			18,000	20,000	21,000	21,000	21,000	-

Resource Conservation & Development Council

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

RC&D								
Location Code	0915							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-08-302-0915	45600	COUNTY CONTRIBUTIONS	3,000	3,000	3,000	3,000	3,000	-
			3,000	3,000	3,000	3,000	3,000	-

Cooperative Extension Office

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

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

Cooperative Extension Program								
Location Code		0916						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-08-302-0916-	41100	SALARIES & WAGES-REGULAR	56,126	57,667	58,411	64,000	64,000	-
0100-08-302-0916-	41300	PART-TIME SALARIES & WAGE	3,463	3,906	3,929	10,000	10,000	-
0100-08-302-0916-	42100	FICA	265	299	301	765	765	-
0100-08-302-0916-	42700	WORKER'S COMPENSATION	16	21	26	35	40	5
0100-08-302-0916-	45210	POSTAL SERVICE	412	323	225	700	420	(280)
0100-08-302-0916-	45230	TELEPHONE	2,384	2,512	2,259	3,500	2,600	(900)
0100-08-302-0916-	45810	DUES AND MEMBERSHIPS	370	370	380	450	450	-
0100-08-302-0916-	46001	OFFICE SUPPLIES	1,430	1,665	401	2,500	2,100	(400)
0100-08-302-0916-	46012	BOOKS & SUBSCRIPTIONS	250	296	593	350	350	-
0100-08-302-0916-	46014	OTHER OPERATING SUPPLIES	91	332	(156)	1,250	1,250	-
0100-08-302-0916-	48101	MACHINERY & EQUIPMENT REPLA	-	7,557	-	-	-	-
0100-08-302-0916-	48201	MACHINERY & EQUIPMENT ADDITI	-	2,051	-	-	-	-
			64,807	77,001	66,367	83,550	81,975	(1,575)

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	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-09-401-0917	42100	FICA	(153)	-	-	-	-	-
0100-09-401-0917-	42600	UNEMPLOYMENT INSURANCE	17,398	25,185	34,938	20,000	20,000	-
0100-09-401-0917-	42700	WORKER'S COMPENSATION	-	-	-	-	-	-
0100-09-401-0917-	42904	EMPLOYEE ASSISTANCE PROGRA	1,245	-	-	-	-	-
0100-09-401-0917-	43101	PROFESSIONAL SERVICES	-	-	-	1,000	1,000	-
0100-09-401-0917-	43320	MAINT SERVICE CONTRACT	3,333	-	-	3,400	3,400	-
0100-09-401-0917-	44200	AUTOMOTIVE/MOTOR POOL	2,451	83	109	2,500	2,500	-
0100-09-401-0917-	45210	POSTAL SERVICES	21,420	(18,374)	9,737	-	-	-
0100-09-401-0917-	45230	TELEPHONE	4,297	6,233	5,262	5,500	5,500	-
0100-09-401-0917-	45305	MOTOR VEHICLE INSURANCE	1,613	1,564	1,521	1,700	1,700	-
0100-09-401-0917-	45307	PUBLIC OFFICIAL LIAB.INS	9,150	9,254	5,846	9,500	6,000	(3,500)
0100-09-401-0917-	45311	UMBRELLA POLICY	24,906	22,574	41,995	27,000	32,000	5,000
0100-09-401-0917-	45350	FINE OR VIOLATION	-	-	13,047	-	-	-
0100-09-401-0917-	45543	TUITION/REIMBURSEMENT	(1,081)	2,708	3,259	7,500	7,500	-
0100-09-401-0917-	45541	COUNTY-WIDE TRAINING	-	-	-	5,000	5,000	-
0100-09-401-0917-	45606	HURRICANE IRENE	-	-	-	-	-	-
0100-09-401-0917-	46008	FUEL	886	1,175	979	-	-	-
0100-09-401-0917-	46009	VEHICLE EQUIP SUPPLIES	-	-	-	250	-	(250)
0100-09-401-0917-	46075	WELLNESS ACTIVITIES	644	1,628	510	5,000	5,000	-
0100-09-401-0917-	48107	REPLACE INFO TECH EQUIP	-	-	-	-	-	-
0100-09-401-0917-	48265	PROPERTY ACQUISITION	-	-	-	-	-	-
0100-09-401-0917-	49126	TRANSFER FOR BUREN PRINCIPAL	16,992	7,687	6,180	4,658	3,121	(1,537)
0100-09-401-0917-	49150	TRANS.TO SCHOOL (FORMULA)	15,993,667	15,948,374	14,910,415	16,688,835	17,056,643	367,808
0100-09-401-0917-	49152	TRANS TO SCHOOL TEXTBOOKS	-	-	-	-	-	-
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS - FIRE APPARATUS (\$0.02)	2,987,067	90,487	1,878,200	75,733	86,129	10,396
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS - FIRE EMS EQUIPMENT (\$0.01)	-	-	-	-	183,538	183,538
0100-09-401-0917-	49173	TRANS. TO DEBT SERVICE	7,198,155	7,223,095	7,160,506	7,283,294	7,724,462	441,168
0100-09-401-0917-	49174	TRANS. TO ECON. DEV.	376,112	376,112	-	-	-	-
0100-09-401-0917-	49176	TRANS. TO LOSAP FUND	135,000	135,000	141,000	141,000	141,000	-
0100-09-401-0917-	49179	TRANS. TO COMM CORR	91,260	82,846	57,327	62,986	69,131	6,145
0100-09-401-0917-	49186	TRANS. TO DEBT RESERVE	-	-	-	1,244,686	606,278	(638,408)
0100-09-401-0917-	49199	CONTINGENCIES	-	-	-	343,999	360,322	16,323
			26,884,363	23,915,629	24,270,830	25,933,541	26,320,224	386,683

FY2022 Budget Notes: Other Functions and Transfers is increasing by \$386,683 for FY2022. The largest increases are related to increases for:

School Operations - \$367,808

Debt Service - \$441,168 (related to new elementary school under construction)

Increase for Transfer to Capital Project Fund - \$183,538 (for Fire/EMS Equipment per County Ordinance 76-4)

These increases are partially offset by a reduction in transfer to debt reserve that was established in large part to the new elementary school. The General Fund contingency is \$360,322 for FY2022 and represents 0.58% of the adopted General Fund budget.

Farmers Market

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

Farmers Market								
Location Code	0918							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-09-401-0918	41300	FARMERS MARKET WAGES	6,000	6,000	6,000	6,000	6,000	-
0100-09-401-0918	42100	FARMERS MARKET FICA	459	459	459	459	459	-
0100-09-401-0918	45607	FARMERS MARKET	2,073	6,281	2,423	2,000	2,500	500
0100-09-401-0918	43600	ADVERTISING	510	635	-	2,500	2,500	-
0100-09-401-0918	45609	FARMERS MARKET SNAP	-	-	-	-	-	-
0100-09-401-0918	46001	OFFICE SUPPLIES	-	-	-	500	100	(400)
0100-09-401-0918	46002	FOOD SUPPLIES	-	-	-	250	100	(150)
0100-09-401-0918	46042	OTHER GRANT SUPPLIES	89	35	-	-	-	-
			9,131	13,411	8,882	11,709	11,659	(50)

Drug Court

The Drug Court operations were moved to the General Fund from the Community Corrections Fund for FY2022. Operations will be administered by the Court system, and a new Drug Court Coordinator was hired late in FY2021.

The Drug Court provides court supervision and related treatment services to eligible clients with substance abuse convictions. The program is supported by a \$90,000 grant from the Supreme Court and by Drug Court client fees (estimated at \$13,000 for FY2022). The program serves participants from Prince George County, Surry County and the City of Hopewell.

DRUG COURT PROGRAM - GENERAL FUND								
Location Code	0920							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0100-02-010-0920-	41100	DRUG COURT SALARIES & WAGES	-	-	-	-	60,750	60,750
0100-02-010-0920-	41200	DRUG COURT OVERTIME	-	-	-	-	10,000	10,000
0100-02-010-0920-	41300	DRUG COURT PART TIME WAGES	-	-	-	-	-	-
0100-02-010-0920-	42100	DRUG COURT FICA	-	-	-	-	5,412	5,412
0100-02-010-0920-	42210	DRUG COURT RETIREMENT	-	-	-	-	9,070	9,070
0100-02-010-0920-	42300	DRUG COURT HEALTH INSURANCE	-	-	-	-	11,550	11,550
0100-02-010-0920-	42400	DRUG COURT GROUP LIFE INSURANCE	-	-	-	-	814	814
0100-02-010-0920-	42500	DRUG COURT DISABILITY INSURANCE	-	-	-	-	321	321
0100-02-010-0920-	42700	DRUG COURT WORKERS COMP INSURAN	-	-	-	-	1,482	1,482
0100-02-010-0920-	46014	DRUG COURT OPERATING SUPPLIES	-	-	-	-	3,600	3,600
			-	-	-	-	103,000	103,000
MOVED FROM COMMUNITY CORRECTIONS FUND FOR FY2022 BUDGET (WILL BE MANAGED BY COURT SYSTEM)								

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Local Drug Court	Drug Court Coordinator	FT	0	1	1	0
			0	1	1	0
	Position added in late FY2021.					

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 FY21/22 appropriated budget. Throughout the year, additional Special Revenue Funds will be requested for appropriation as needed.

FUNDS DESCRIBED IN THIS SECTION

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

COMMUNITY CORRECTIONS – RIVERSIDE CRIMINAL JUSTICE AGENCY

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

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

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

Community Corrections – Riverside Criminal Justice Agency (Continued)

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

Cost Savings by Locality for FY19/20 (Most Recently Completed Fiscal Year)

The Agency's total budget for FY 19/20 was \$1,054,417 and actual FY19/20 Expenditures were \$1,039,629. State grants collections totaled \$779,480 (Community Corrections - \$691,777; Drug Court \$87,703). Other revenue collections were comprised of supervision fees from offenders at \$24,890; home electronic monitoring fees of \$19,857; drug court client fees of \$10,720 and miscellaneous collections of \$6,364. Participating localities made contributions totaling \$136,493 determined on a prorated basis by program utilization. Locality contributions were Hopewell at 52% (\$70,976); Prince George at 42% (\$57,327); and Surry at 6% (\$8,190). Riverside Criminal Justice Agency Fund Balance of \$61,824 was used to defray an increase to localities in their contributions.

Explanation of Cost SavingsFY 19/20

Total Budgeted Expenditures: \$1,054,417

Total Actual Expenditures: \$1,039,629

Local Contribution: \$136,493 (use of Community Corrections Fund Balance \$61,824)

Total Actual Revenues: \$ 977,805

Ratio of Local Financial Contribution

Hopewell	52%	\$70,976
Prince George	42%	\$57,327
Surry	6%	\$8,190
Total		\$136,493

FY 19/20 Placement Information

Probation:	295	Average Length of Supervision:	217 days
Pretrial:	575	Average Length of Supervision:	130 days
Total:	870	Total Number of Supervision Days:	138,765 days

Budget: \$1,039,629 divided by 138,765 supervision days = **\$7.49 per day RCJA**
\$46.00 per day RRJ

Community Corrections – Riverside Criminal Justice Agency (Continued)

Placement Comparison to Incarceration

<u>Probation:</u>	295 placements x 25% that would have gone to jail = 74 people
Hopewell	52% of cases from prorated ratio x 74 placements = 38
Prince George	42% of cases from prorated ratio x 74 placements = 31
Surry	6% of cases from prorated ratio x 74 placements = 4
<u>Pretrial:</u>	575 placements x 50% that would remain in jail = 288
Hopewell	52% of cases from prorated ratio x 288 placements = 150
Prince George	42% of cases from prorated ratio x 288 placements = 121
Surry	6% of cases from prorated ratio x 288 placements = 17

Placement Savings versus Cost of Incarceration

<u>Probation:</u>	
Hopewell	38 cases x \$46 per day x 10-day jail sentence = \$17,480
Prince George	31 cases x \$46 per day x 10-day jail sentence = \$14,260
Surry	4 cases x \$46 per day x 10-day jail sentence = \$1,840
Total:	74 cases x \$46 per day x 10-day jail sentence = \$34,040

<u>Pretrial:</u>	
Hopewell	150 cases x \$46 per day x 130 days ALOS = \$897,000
Prince George	121 cases x \$46 per day x 130 days ALOS = \$723,580
Surry	17 cases x \$46 per day x 130 days ALOS = \$101,660
Total:	288 cases x \$46 per day x 130 days ALOS = \$1,722,240

Total Cost of Incarceration: \$1,756,280 Total of Local Contribution: \$136,493

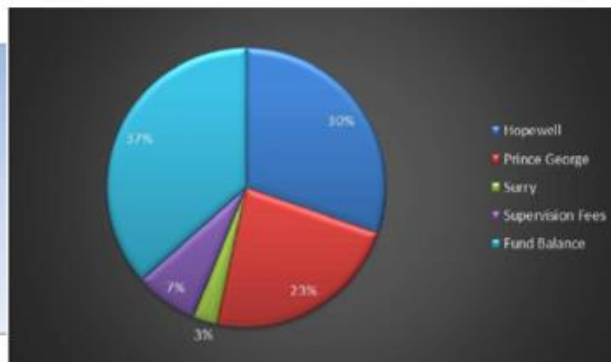
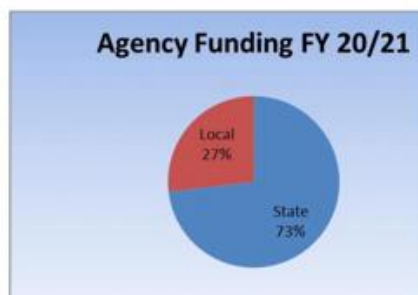
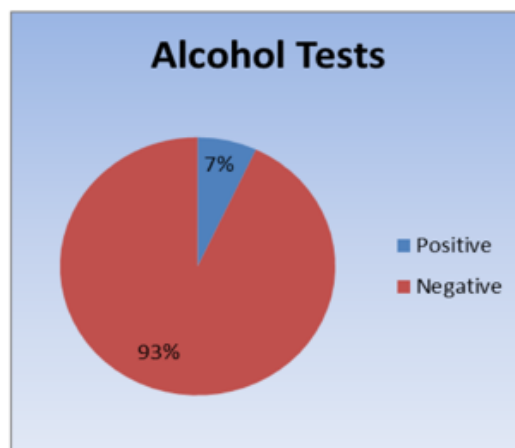
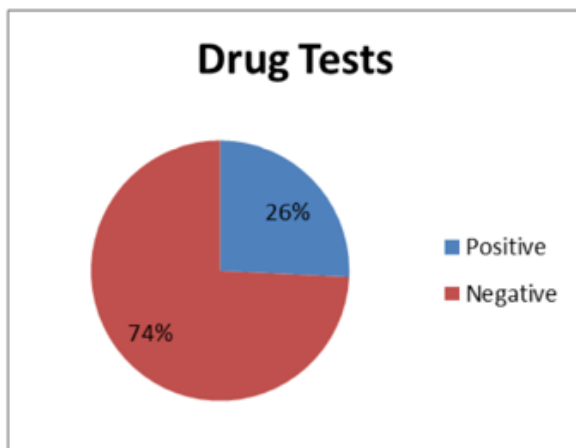
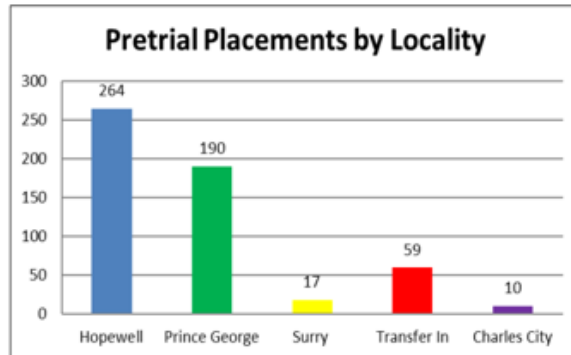
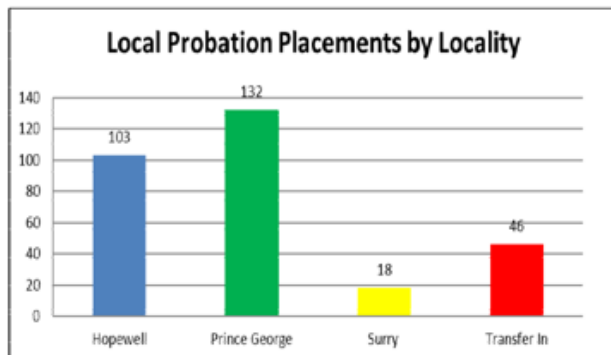
Additional Cost of Incarceration (w/o RCJA):

Hopewell	\$914,480
Prince George	\$737,840
Surry	\$103,500

RCJA Savings:

Hopewell	\$843,504
Prince George	\$680,513
Surry	\$95,310
Total	\$1,619,327

Community Corrections (RCJA) Statistics



Local funding provided by the localities of Prince George, Hopewell, and Surry is prorated each year based on combined program usage of local probation and pretrial services.

Local Funding By Jurisdiction

The breakdown of funding from our three localities is as follows:

➤ Hopewell	\$82,957
➤ Prince George	\$62,986
➤ Surry	\$7,681
➤ Supervision Fees	\$20,000
➤ Fund Balance	\$100,000

Community Corrections – Riverside Criminal Justice Agency (Continued)

Revenues:

FUND 217 - COMMUNITY CORRECTIONS		FY2017-18	2018-19	2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0217-10-506-8113-00000-000-000-000-316302-	RCC- ELECTRONIC MONITOR	8,700	11,564	19,857	6,500	21,000	14,500
0217-10-506-8113-00000-000-000-000-316304-	SUPERVISION FEES CORR	22,071	26,786	24,890	20,000	15,000	(5,000)
0217-10-506-8114-00000-000-000-000-318302-	REBATES & REFUNDS	-	-	6,364	-	-	-
0217-10-507-8114-00000-000-000-000-318903-	GIFTS AND DONATIONS	-	-	-	-	-	-
CHARGES FOR SERVICES		30,771	38,350	51,111	26,500	36,000	9,500
0217-10-508-8114-00000-000-000-000-319205-	RCC-LOCALITY FEES	120,972	125,217	79,166	90,638	84,493	(6,145)
0217-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	324	59	-	-	-	-
0217-10-508-8114-00000-000-000-000-319210-	DRUG COURT	15,302	18,304	10,720	20,792	-	(20,792)
RECOVERED COSTS		136,598	143,580	89,886	111,430	84,493	(26,937)
0217-20-601-8203-00000-000-000-000-326210-	COMM CORR PRETRIAL STATE	662,313	672,482	691,777	691,777	691,777	-
0217-20-601-8203-00000-000-000-000-326211-	COMMUNITY CORRECTIONS	-	-	-	-	-	-
0217-20-601-8203-00000-000-000-000-326212-	VA DRUG COURT GRANT	73,507	89,444	87,703	90,000	-	(90,000)
STATE CATEGORICAL AID		735,820	761,925	779,480	781,777	691,777	(90,000)
0217-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	100,000	179,218	79,218
0217-90-901-8207-00000-000-000-000-399100-	TRANSFER FR GEN FUND	91,260	82,846	57,327	62,986	69,131	6,145
TOTAL: ALL NON-REVENUE SOURCES		91,260	82,846	57,327	162,986	248,349	85,363
TOTAL COMMUNITY CORRECTIONS		994,449	1,026,701	977,805	1,082,693	1,060,619	(22,074)

Revenues are comprised of a state grant from the Department of Criminal Justice Services, contributions from served localities (City of Hopewell, County of Prince George and County of Surry), as well as from client fees. We work closely with the state funding agency and served localities in determining revenue estimates and projected expenditures. We examine trends in prior year actual client fee collections as well as year-to-date collections in the current year.

Expenditures:

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Community Corrections (Fund 0217):							
2179	Comm. Corr./Probation	323,926	329,516	348,811	347,831	398,667	50,836
2171	Home Electronic Monitoring	10,447	9,771	16,084	6,500	21,000	14,500
2172	Video Arraignment	1,181	1,330	-	-	-	-
2174	Pretrial Program	338,387	342,966	342,966	343,946	293,110	(50,836)
2176	Drug Court	77,808	94,085	93,020	110,792	-	(110,792)
2178	Comm. Corrections- Local	220,293	223,642	238,748	273,624	347,842	74,218
	Total Community Corrections	972,042	1,001,310	1,039,629	1,082,693	1,060,619	(22,074)

Community Corrections – Riverside Criminal Justice Agency (Continued)

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 FY21/22 are expected to be \$22,074 less than the FY20/21 budget. This reduction is caused by the shifting of the Drug Court Program from the Community Corrections Fund to the General Fund for FY2022. Fund balance of \$179,218 will be used in FY2022 to provide participating localities a one-time reduction in contributions. A pay increase was provided to County employees and salary and benefit lines were increased accordingly.

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

Community Corrections:

Community Corrections								
Location Code	2179							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2179-	41100	SAL & WAGE	232,814	240,197	248,075	248,075	285,000	36,925
0217-03-300-2179-	41200	PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2179-	41300	OVERTIME	-	-	-	-	-	-
0217-03-300-2179-	42100	FICA	17,748	18,151	18,651	18,651	21,803	3,152
0217-03-300-2179-	42210	RETIREMENT	31,856	31,856	33,656	33,676	42,551	8,875
0217-03-300-2179-	42300	HOSPITAL/MEDICAL PLANS	30,002	30,002	37,061	34,616	35,000	384
0217-03-300-2179-	42400	GROUP LIFE INSURANCE	2,882	2,882	2,918	2,918	3,819	901
0217-03-300-2179-	42500	DISABILITY INSURANCE	-	-	-	-	600	600
0217-03-300-2179-	42700	WORKER'S COMPENSATION	800	800	800	800	800	-
0217-03-300-2179-	43101	PROFESSIONAL SERVICES	3,332	3,295	3,295	3,478	3,478	-
0217-03-300-2179-	45230	TELEPHONE	-	-	-	-	-	-
0217-03-300-2179-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2179-	45541	TRAINING	1,160	1,160	1,060	2,139	2,139	-
0217-03-300-2179-	46024	DATA PROCESSING SUPPLIES	3,332	1,173	3,295	3,478	3,478	-
			323,926	329,516	348,811	347,831	398,667	50,836

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Community Corrections	Director of Community Corrections	FT	1	1	1	0
Community Corrections	Manager IV, Corrections Program Management	FT	1	1	1	0
Community Corrections	Probation Officer	FT	4	4	4	0
Community Corrections	Administrative Support Specialist II	FT	1	1	1	0
			7	7	7	0

Community Corrections – Riverside Criminal Justice Agency (Continued)

Home Electronic Monitoring:

Home Electronic Monitoring								
Location Code		2171						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2171-	43101	PROFESSIONAL SERVICES	10,447	9,771	16,084	6,500	21,000	14,500
			10,447	9,771	16,084	6,500	21,000	14,500

Video Arraignment (Eliminated):

Video Arraignment								
Location Code		2172						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2172-	43101	PROFESSIONAL SERVICES	1,181	1,330	-	-	-	-
0217-03-300-2172-	46014	OPERATING SUPPLIES	-	-	-	-	-	-
			1,181	1,330	-	-	-	-

Pretrial:

Pretrial								
Location Code		2174						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2174-	41100	PRETRIAL SAL & WAGE	254,318	261,931	258,501	258,501	215,000	(43,501)
0217-03-300-2174-	41300	PRETRIAL PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2174-	41200	PRETRIAL OVERTIME	-	-	-	-	-	-
0217-03-300-2174-	42100	PRETRIAL FICA	18,743	19,049	19,049	19,049	16,448	(2,602)
0217-03-300-2174-	42210	PRETRIAL RETIREMENT-VR	30,118	30,118	30,118	30,118	32,100	1,982
0217-03-300-2174-	42300	PRETRIAL HOSPITAL/MEDI	23,952	23,952	25,112	23,932	17,362	(6,570)
0217-03-300-2174-	42400	PRETRIAL GROUP LIFE IN	2,726	2,726	2,726	2,726	2,881	155
0217-03-300-2174-	42500	PRETRIAL DISABILITY INSURANCE	600	600	600	600	300	(300)
0217-03-300-2174-	42700	WORKER'S COMP	-	-	-	-	-	-
0217-03-300-2174-	43101	PRETRIAL PROF SRVC	3,385	3,430	3,430	3,440	3,440	-
0217-03-300-2174-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2174-	45541	PRETRIAL TRAINING	1,160	1,160	-	2,140	2,140	-
0217-03-300-2174-	46024	PRETRIAL DATA PROCESSING	3,385	-	3,430	3,440	3,440	-
			338,387	342,966	342,966	343,946	293,110	(50,836)

Department	Title	Status	FUNDED POSITIONS			
			FY 2019-20	FY 2020-21	FY 2021-22	Change
Community Corrections - Pretrial	Pretrial Investigator	FT	1	1	1	0
Community Corrections - Pretrial	Pretrial Officer	FT	3	3	3	0
Community Corrections - Pretrial	Office Manager	FT	1	1	1	0
			5	5	5	0

Community Corrections – Riverside Criminal Justice Agency (Continued)

Drug Court (Moved to General Fund for FY2022):

Drug Court								
Location Code		2176						
MOVED TO GENERAL FUND FOR FY2022								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2176-	41100	DRUG COURT SALARIES	13,414	36,969	52,162	47,986	-	(47,986)
0217-03-300-2176-	41200	DRUG COURT OVERTIME	14,304	14,893	7,410	17,000	-	(17,000)
0217-03-300-2176-	41300	DRUG COURT PART-TIME WAGES	11,460	-	-	-	-	-
0217-03-300-2176-	42100	DRUG COURT FICA	2,924	3,782	4,316	4,971	-	(4,971)
0217-03-300-2176-	42210	DRUG COURT RETIREMENT-VR	1,097	4,558	6,982	9,702	-	(9,702)
0217-03-300-2176-	42300	DRUG COURT HOSPITAL/MEDI	2,447	7,528	11,170	11,025	-	(11,025)
0217-03-300-2176-	42400	DRUG COURT GROUP LIFE IN	99	410	629	870	-	(870)
0217-03-300-2176-	42500	DRUG COURT DISABILITY INSURANCE	-	185	-	343	-	(343)
0217-03-300-2176-	42700	DRUG COURT WORKER'S COMP	550	550	578	585	-	(585)
0217-03-300-2176-	43101	DRUG COURT PROF SRVC	14,095	13,415	2,690	3,000	-	(3,000)
0217-03-300-2176-	45230	DRUG COURT TELEPHONE	-	-	-	720	-	(720)
0217-03-300-2176-	45530	DRUG COURT SUBSISTENCE & LODGING	-	-	-	400	-	(400)
0217-03-300-2176-	45540	DRUG COURT CONVENTION & E	-	-	-	440	-	(440)
0217-03-300-2176-	46001	DRUG COURT OFFICE SUPPLIES	631	521	757	1,500	-	(1,500)
0217-03-300-2176-	46002	DRUG COURT FOOD SUPPLIES	-	592	398	-	-	-
0217-03-300-2176-	46004	DRUG COURT DRUG SUPPLIES	16,415	10,533	5,928	12,000	-	(12,000)
0217-03-300-2176-	46012	DRUG COURT BOOKS & SUBCRIPTIONS	182	-	-	-	-	-
0217-03-300-2176-	46014	DRUG COURT OTHER OPERATING SUP	189	150	-	250	-	(250)
0217-03-300-2176-	46057	DRUG SUPPLIES [DO NOT USE]	-	-	-	-	-	-
0217-03-300-2176-	48102	DRUG COURT FURNITURE/FIXTURES	-	-	-	-	-	-
0217-03-300-2176-	48107	DRUG COURT INFO TECH EQUIPMENT	-	-	-	-	-	-
			77,808	94,085	93,020	110,792	-	(110,792)
THIS PROGRAM WAS MOVED TO THE GENERAL FUND FOR FY2022 - WILL BE MANAGED BY THE COURT SYSTEM - SEE DEPARTMENT 0920								

Position moved to Community Corrections (formerly contained 1 Probation Officer)

Community Corrections – Riverside Criminal Justice Agency (Continued)

Local Community Corrections:

Community Corrections Local								
Location Code	2178							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0217-03-300-2178-	41100	LOCAL COMM CORR SAL & WAGE	43,761	38,077	72,457	86,614	130,790	44,176
0217-03-300-2178-	41200	LOCAL COMM CORR OVERTIME	-	-	-	-	-	-
0217-03-300-2178-	41300	LOCAL COMM PART-TIME SALARIES	-	10,460	1,502	-	-	-
0217-03-300-2178-	41400	LOCAL COMM CAREER DEVELOPMENT	-	-	-	-	-	-
0217-03-300-2178-	42100	LOCAL COMM CORR FICA	2,323	3,398	7,859	7,679	10,006	2,327
0217-03-300-2178-	42210	LOCAL COMM CORR RETIREMENT-VRS	2,805	12,319	12,357	24,769	18,396	(6,373)
0217-03-300-2178-	42300	LOCAL COMM CORR HOSPITAL/MEDIC	16,183	29,920	13,897	51,702	75,443	23,741
0217-03-300-2178-	42400	LOCAL COMM CORR GROUP LIFE INS	252	1,082	1,561	2,305	1,651	(654)
0217-03-300-2178-	42500	LOCAL COMM CORR DISABILITY INS	67	555	248	2,533	1,968	(565)
0217-03-300-2178-	42700	LOCAL COMM CORR WORKER'S COMPE	4,075	4,049	4,227	4,538	4,538	-
0217-03-300-2178-	43101	LOCAL COMM CORR PROF SRVC	26,046	25,480	24,475	20,500	25,000	4,500
0217-03-300-2178-	43320	LOCAL COMM CORR MAINTENANCE SV	156	164	566	169	600	431
0217-03-300-2178-	43500	LOCAL COMM CORR PRNTND BINDING	666	911	513	1,000	500	(500)
0217-03-300-2178-	43600	LOCAL COMM CORR ADVERTISING	-	-	-	-	-	-
0217-03-300-2178-	43831	LOCAL COMM CORR TUITION/CCJB	1,784	1,759	331	1,000	1,000	-
0217-03-300-2178-	44200	LOCAL COMM CORR AUTOMOTIVE/MOT	35	317	1,148	300	300	-
0217-03-300-2178-	45109	LOCAL COMM CORR E- RCC	10,384	10,470	8,965	10,800	10,000	(800)
0217-03-300-2178-	45210	LOCAL COMM CORR POSTAL SERVICE	900	-	935	1,100	1,000	(100)
0217-03-300-2178-	45230	LOCAL COMM CORR TELEPHONE	7,553	7,006	7,388	4,680	7,000	2,320
0217-03-300-2178-	45231	LOCAL COMM CORR PAGERS	-	-	-	-	-	-
0217-03-300-2178-	45305	LOCAL COMM CORR VEHICLE INSURA	851	852	666	950	670	(280)
0217-03-300-2178-	45410	LOCAL COMM CORR LEASE/RENT EQU	3,918	2,889	2,961	2,940	2,940	-
0217-03-300-2178-	45420	LOCAL COMM CORR LEASE/RENT OF	29,400	29,400	29,400	29,400	29,400	-
0217-03-300-2178-	45510	LOCAL COMM CORR MILEAGE	-	-	-	-	-	-
0217-03-300-2178-	45530	LOCAL COMM SUBS & LODGING	3,112	395	412	1,070	200	(870)
0217-03-300-2178-	45540	LOCAL COMM CORR CONVENTION & E	-	424	-	-	-	-
0217-03-300-2178-	46001	LOCAL COMM CORR OFFICE SUPPLIE	5,177	4,919	4,206	4,400	4,400	-
0217-03-300-2178-	46002	COMM CORRECTS FOOD SUPPLIES	1,034	1,557	1,391	1,000	200	(800)
0217-03-300-2178-	46004	LOCAL COMM CORR MEDICAL & LABO	21,554	18,532	27,210	12,335	20,000	7,665
0217-03-300-2178-	46008	LOCAL COMM CORR VEHICLE & EQUI	339	5,701	993	1,000	1,000	-
0217-03-300-2178-	46014	LOCAL COMM CORR OTHER OPERATIN	2,131	-	150	840	840	-
0217-03-300-2178-	46024	LOCAL COMM DATA PROCESSING	2,811	-	-	-	-	-
0217-03-300-2178-	48105	LOCAL COMM MOTOR VEHICLES	25,442	-	-	-	-	-
0217-03-300-2178-	48101	LOCAL COMM MACHINERY & EQUIP	-	-	12,930	-	-	-
0217-03-300-2178-	48102	LOCAL COMM FURNITURE/FIXTURES	7,534	13,004	-	-	-	-
			220,293	223,642	238,748	273,624	347,842	74,218

*Community Corrections – Riverside Criminal Justice Agency (Continued)***Community Corrections Goals and Performance Measures**

Strategic Initiative – Bolster Economic Well-Being				
Goal: Divert 500 pretrial defendants from incarceration	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: increase pretrial investigations on defendants to assist in bond decisions for release from custody by an additional 5%	804	828	844	869
Measure 2: increase number of placements to pretrial supervision by an additional 5%	550	575	577	603
Measure 3: reduce local funding spent on jail bed days by an additional 10%	\$501,720	\$723,580	\$551,890	\$579,485

Strategic Initiative - Bolster Economic Well-Being				
Goal: Divert 300 local probation offenders from incarceration	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: increase number of placements to local probation supervision by an additional 5%	315	295	309	330
Measure 2: reduce local funding spent on jail bed days by an additional 10%	\$12,800	\$14,260	\$13,440	\$14,973
Measure 3: increase offender completion of community service hours in the community by an additional 5%	4,296	4,333	4,550	4,550
Measure 4: increase collection of offender supervision fees to offset local costs by an additional 5%	\$26,786	\$24,890	\$24,890	\$26,135

Strategic Initiative – Practice Good Governance				
Goal: Increase Public Safety to the Citizens of Prince George	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: increase successful completion rate of pretrial defendants by an additional 5%	70%	72%	76%	78%
Measure 2: increase successful completion rate of local probation offenders by an additional 5%	66%	56%	59%	62%
Measure 3: Increase number of Drug Court participants by an additional 5%	13	13	14	15
Measure 4 : increase pretrial investigations on defendants to assist in bond decisions for appropriate detainment by an additional 5%	804	828	869	912

ADULT EDUCATION

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

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

Revenues:

FUND 218 - ADULT EDUCATION		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0218-10-506-8113-00000-000-000-000-316881-	SPACE-ADULT BASIC ED	31,751	31,751	31,751	31,751	32,295	544
0218-10-506-8113-00000-000-000-000-316882-	WORKPLACE	118,786	121,798	69,084	144,000	144,000	-
0218-10-506-8113-00000-000-000-000-316883-	CONTRACT FEES/ADMIN	10,452	6,765	5,393	223,000	223,000	-
CHARGES FOR SERVICES		160,989	160,314	106,228	398,751	399,295	544
0218-20-601-8203-00000-000-000-000-324090-	REGIONAL COORDINATOR	89,679	89,679	89,679	89,679	77,478	(12,201)
0218-20-601-8203-00000-000-000-000-324091-	REGIONAL SPECIALIST	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324092-	REG GENERAL ADULT EDUCAT	37,135	37,139	37,151	37,151	36,138	(1,013)
0218-20-601-8203-00000-000-000-000-324093-	RACE TO GED	75,170	75,171	75,174	75,176	72,708	(2,468)
0218-20-601-8203-00000-000-000-000-324094-	RLCC LEAD AGENT	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324095 -	PLUGGED IN VA GRANT (PIVA)	-	49,960	49,843	50,000	50,000	-
0218-30-601-0000-00000-000-000-000-333801-	SPACE- ADULT BASIC ED-FED	287,908	294,833	320,867	345,289	354,496	9,207
OTHER CATEGORICAL AID		489,892	546,782	572,713	597,295	590,820	(6,475)
TOTAL ADULT EDUCATION		650,881	707,096	678,941	996,046	990,115	(5,931)

Expenditures:

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Adult Education (Fund 0218):							
2180	General Adult Education	102,638	117,397	119,332	164,046	159,046	(5,000)
2182	General Adult Education	37,135	37,139	39,436	51,000	51,000	-
2183	Space-Adult Education	320,583	322,672	366,249	468,900	468,469	(431)
2184	RACE to GED	75,170	62,465	54,817	96,200	96,200	-
2185	Workplace	108,023	112,262	64,288	165,000	165,000	-
2187	Plugged in Virginia Grant (PIVA)	-	46,059	36,605	50,900	50,400	(500)
Total Adult Education		643,549	697,994	680,726	996,046	990,115	(5,931)

The Adult Education program is grant funded from the State of Virginia's Adult Education program and from the Federal Government's Adult Education program. Prince George County Schools is the fiscal agent for the Adult Education program. The budget for the new fiscal year will be set in late September. Each year, the locality adopts the budget based on the current year award, and amends the budget once the final notice is received.

Adult Education (Continued)

Regional Program Manager (2180):

Reg/Program Manager								
Location Code	2180							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2180-	41102	REG PROG MGR COORDINATOR	72,500	83,158	85,653	74,000	95,000	21,000
0218-06-201-2180-	41103	REG PROG MGR CLERICAL	-	-	-	-	-	-
0218-06-201-2180-	42100	REG PROG MGR FICA	5,447	6,127	6,326	6,000	12,000	6,000
0218-06-201-2180-	42210	REG PROG MGR RETIREMENT-VRS	7,000	13,039	13,430	7,000	20,000	13,000
0218-06-201-2180-	42300	REG PROG MGR HOSPITAL/MEDIC	3,875	7,210	7,947	3,800	12,000	8,200
0218-06-201-2180-	42400	REG PROG MGR GROUP LIFE INSU	525	1,089	1,122	600	4,000	3,400
0218-06-201-2180-	42700	REG PROG MGR WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2180-	42750	REG PROG MGR RETIREE HEALTH	287	998	1,028	300	2,000	1,700
0218-06-201-2180-	43311	REG PROG MGR CONTRACT FEES	13,005	5,775	3,826	227,500	14,046	(213,454)
0218-06-201-2180-	45420	REG PROG MGR LEASE/RENT	-	-	-	-	-	-
0218-06-201-2180-	45551	REG PROG MGR TRAVEL	-	-	-	-	-	-
			102,638	117,397	119,332	164,046	159,046	(160,154)

General Adult Education (2182):

Reg/Gen Adult								
Location Code	2182							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2182	41300	GEN ADULT ED PART-TIME SALARI	34,497	34,506	36,649	34,520	45,000	10,480
0218-06-201-2182	42100	GEN ADULT ED FICA	2,639	2,633	2,786	2,649	5,000	2,351
0218-06-201-2182	42700	GEN ADULT ED WORKER'S COMPE	-	-	-	-	1,000	1,000
0218-06-201-2182	45230	TELEPHONE	-	-	-	-	-	-
			37,135	37,139	39,436	51,000	51,000	13,831

Adult Education (Continued)

SPACE – Adult Education (2183):

Space Adult Ed								
Location Code		2183						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2183-	41100	SPACE AD ED SAL & WAGE	22,167	26,224	30,012	26,000	48,000	22,000
0218-06-201-2183-	41102	COORDINATOR	-	-	-	-	-	-
0218-06-201-2183-	41103	CLERICAL	41,759	43,493	45,912	45,000	53,000	8,000
0218-06-201-2183-	41300	SPACE AD ED PART-TIME SALARIES	138,029	138,273	145,847	176,000	200,000	24,000
0218-06-201-2183-	42100	SPACE AD ED FICA	15,829	15,805	16,806	18,000	24,000	6,000
0218-06-201-2183-	42210	SPACE RETIREMENT	13,504	6,820	7,199	14,000	14,569	569
0218-06-201-2183-	42220	SPACE RETIREMENT HYBRID	2,261	4,112	5,176	-	8,000	8,000
0218-06-201-2183-	42300	SPACE HOSPITAL/MEDICAL PLANS	8,238	7,210	7,947	13,000	12,000	(1,000)
0218-06-201-2183-	42400	GROUP LIFE INSURANCE	1,373	913	1,034	1,800	2,500	700
0218-06-201-2183-	42500	DISABILITY INSURANCE	60	71	80	150	300	150
0218-06-201-2183-	42600	SPACE AD ED UNEMPLOYMENT	878	13	4,257	-	3,000	3,000
0218-06-201-2183-	42700	SPACE AD WORKER'S COMPENSATION	-	-	-	-	2,000	2,000
0218-06-201-2183-	42750	SPACE RETIREE HCC	1,495	837	947	1,800	3,000	1,200
0218-06-201-2183-	43071	DIRECT COST - REGION	10,100	10,100	10,100	10,100	10,100	-
0218-06-201-2183-	43120	ACCOUNT & AUDIT SERVICES	-	-	-	-	-	-
0218-06-201-2183-	45230	SPACE AD ED TELEPHONE	4,257	5,434	4,515	6,000	7,000	1,000
0218-06-201-2183-	45420	LEASE/RENT OF BUILDING	26,174	21,338	24,693	29,000	33,000	4,000
0218-06-201-2183-	45551	TRAVEL - REGIONAL	3,178	4,468	6,059	5,000	7,000	2,000
0218-06-201-2183-	46051	SUPPLIES	31,281	37,563	55,664	24,000	41,000	17,000
			320,583	322,672	366,249	468,900	468,469	98,619

RACE to GED (2184):

RACE to GED								
Location Code		2184						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2184-	41100	RACE SAL & WAGE	19,538	8,741	3,001	26,000	20,000	(6,000)
0218-06-201-2184-	41300	RACE TO GED PART-TIME SALARIES	40,924	38,848	34,127	44,000	50,000	6,000
0218-06-201-2184-	42100	RACE TO GED FICA	3,976	3,638	2,834	4,800	6,000	1,200
0218-06-201-2184-	42210	RACE RETIREMENT-VRS	879	-	-	1,200	3,000	1,800
0218-06-201-2184-	42220	RACE RETIREMENT-VRS HYBRID	1,809	1,371	471	2,200	2,000	(200)
0218-06-201-2184-	42300	RACE RETIREMENT-HEALTH INS	-	-	-	200	1,000	800
0218-06-201-2184-	42400	RACE AD ED GROUP LIFE INS	145	115	39	200	1,000	800
0218-06-201-2184-	42500	RACE AD ED DISABILITY INS	30	24	7	35	1,200	1,165
0218-06-201-2184-	42700	RACE AD ED WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2184-	42750	RETIREE HEALTH CARE CREDIT	136	105	36	200	1,000	800
0218-06-201-2184-	45551	RACE TRAVEL-REGIONAL	700	1,355	870	1,500	2,000	500
0218-06-201-2184-	46014	RACE TO GED OTHER OPERATING	7,034	8,270	13,431	8,500	9,000	500
			75,170	62,465	54,817	96,200	96,200	7,365

Adult Education (Continued)

Workplace (2185):

Workplace								
Location Code	2185							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2185-	41300	WORKPLACE PART-TIME SALARIE	100,346	104,285	59,719	105,000	145,000	40,000
0218-06-201-2185-	42100	WORKPLACE FICA	7,677	7,978	4,568	8,033	14,000	5,967
0218-06-201-2185-	42700	WORKPLACE WORKER'S COMPEN	-	-	-	100	2,000	1,900
0218-06-201-2185-	46001	WORKPLACE OFFICE SUPPLIES	-	-	-	1,000	4,000	3,000
			108,023	112,262	64,288	165,000	165,000	50,867

Plugged in Virginia (PIVA) (2187):

PLUGGED IN VIRGINIA (PIVA)								
Location Code	2187							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0218-06-201-2186-	41100	SALARIES AND WAGES	-	-	-	3,624	4,000	376
0218-06-201-2186-	41300	PART-TIME WAGES	-	28,870	32,391	41,731	41,000	(731)
0218-06-201-2186-	42100	PIVA FICA	-	2,209	2,478	3,469	3,500	31
0218-06-201-2186-	45551	PIVA TRAVEL	-	-	804	-	900	900
0218-06-201-2186-	46001	PIVA OFFICE SUPPLIES	-	14,981	932	1,176	1,000	(176)
			-	46,059	36,605	50,900	50,400	400

ECONOMIC DEVELOPMENT

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

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

The Economic Development Fund is fully supported by Meals Tax Revenue. A transfer from the General Fund is made for Machinery & Tools Tax rebates as needed. A portion of Machinery & Tools Tax collections that come into the General Fund are transferred to and disbursed from the Economic Development Fund for this purpose. For FY2022, there was no General Fund transfer needed for anticipated Machinery & Tools Tax rebates. Meals Tax Revenue is expected to fully support these rebates.

The COVID-19 pandemic created a short-lived impact on local restaurants and meals tax collections. Despite the pandemic, FY2020 Meals Tax revenues totaled \$1,188,368 which exceeded our budgeted \$1,125,000 amount thanks to conservative budgeting practices. FY2022 Meal Tax revenues estimated for the adopted FY21/22 budget are \$1,215,911 which is close to FY2019 collection levels. A new Hardee's restaurant located on Route 460 opened during FY2021, as well as a new Little Caesar's to-go restaurant located on Route 156. A new Wendy's restaurant on Route 156 will be opening soon. We examine prior year collections to estimate revenues, along with current year collection trends. Additionally, we consider new restaurant development and economic conditions. The FY2022 Economic Development budget is \$175,911 more than the adopted FY2021 budget.

Revenues:

FUND 215 - ECONOMIC DEVELOPMENT		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0215-10-502-8108-00000-000-000-000-312111-	MEALS TAX	1,030,363	1,216,561	1,188,368	1,040,000	1,215,911	175,911
OTHER LOCAL TAXES		1,030,363	1,216,561	1,188,368	1,040,000	1,215,911	175,911
0215-20-601-8203-00000-000-000-000-326050-	GOVERNORS OPPORTUNITY FD	0	-	200,000	-	-	-
STATE CATEGORICAL AID		-	-	200,000	-	-	-
0215-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	376,112	376,112	-	-	-	-
0215-90-901-8207-00000-000-000-000-399199	TRANS FR CAP PROJECTS	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		376,112	376,112	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT		1,406,475	1,592,673	1,388,368	1,040,000	1,215,911	175,911

Economic Development (Continued)

Expenditures:

Economic Development								
Location Code	2151							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0215-08-301-2151-	41100	ECON DEV SAL & WAGE	209,557	226,428	238,796	235,606	240,263	4,657
0215-08-301-2151-	41300	ECON DEV PART-TIME WAGES	-	10,064	4,433	1,000	-	(1,000)
0215-08-301-2151-	41301	ECON DEV COMPENSATION IDA MEMBERS	-	-	-	-	-	-
0215-08-301-2151-	42100	ECON DEV FICA	14,872	16,920	17,493	18,100	18,380	280
0215-08-301-2151-	42210	ECON DEV RETIREMENT-VRS	29,132	32,464	33,858	35,176	35,871	695
0215-08-301-2151-	42300	ECON DEV HOSPITAL/MEDICAL PLAN	23,239	27,402	29,562	29,562	26,965	(2,597)
0215-08-301-2151-	42400	ECON DEV GROUP LIFE INSURANCE	2,635	2,923	3,048	3,157	3,220	63
0215-08-301-2151-	42500	ECON DEV DISABILITY INSURANCE	-	-	-	-	302	302
0215-08-301-2151-	42700	ECON DEV WORKER'S COMPENSATION	235	275	297	303	332	29
0215-08-301-2151-	43101	ECON DEV PROF SRVC	71,941	7,933	5,075	-	200,000	200,000
0215-08-301-2151-	43320	MAINT SVC CONTRACTS	8,271	6,120	6,757	9,314	9,314	-
0215-08-301-2151-	43600	ECON DEV ADVERTISING	1,625	1,757	1,253	-	-	-
0215-08-301-2151-	44200	ECON DEV AUTOMOTIVE/MOTOR POOL	82	17	-	500	500	-
0215-08-301-2151-	45210	ECON DEV POSTAL SERVICE	207	155	76	500	500	-
0215-08-301-2151-	45230	ECON DEV TELEPHONE	3,951	2,787	2,941	3,500	3,500	-
0215-08-301-2151-	45305	ECON DEV VEHICLE INSURANCE	663	238	428	428	428	-
0215-08-301-2151-	45410	ECON DEV LEASE/RENT EQUIPMENT	-	-	559	500	559	59
0215-08-301-2151-	45530	SUBSISTENCE & LODGING	3,840	5,651	3,403	1,000	5,000	4,000
0215-08-301-2151-	45540	ECON DEV CONVENTION & EDUCATION	21,954	23,500	16,864	10,000	25,000	15,000
0215-08-301-2151-	45600	ECON DEV COUNTY CONTRIBUTIONS	46,779	51,779	51,830	29,091	58,445	29,354
0215-08-301-2151-	45660	MACHINERY & TOOLS TAX REBATES	490,186	535,260	216,630	112,395	112,395	-
0215-08-301-2151-	45661	TOURISM ZONE REBATES (SALES/MEAL TAX)	-	-	-	30,000	30,000	-
0215-08-301-2151-	45670	ECON DEV TRANSFER TO IDA - GRANT	-	-	-	-	-	-
0215-08-301-2151-	45810	ECON DEV DUES AND MEMBERSHIPS	25,228	25,041	24,741	25,228	25,228	-
0215-08-301-2151-	46001	ECON DEV OFFICE SUPPLIES	1,477	1,770	1,613	100	1,500	1,400
0215-08-301-2151-	46002	ECON DEV FOOD SUPPLIES	171	497	556	-	500	500
0215-08-301-2151-	46008	ECON DEV VEHICLE & EQUIP. FUEL	333	86	-	200	210	10
0215-08-301-2151-	46009	VEHICLE & EQUIP. SUPPLIES	-	5	10	100	100	-
0215-08-301-2151-	46012	BOOKS & SUBSCRIPTIONS	81	11	199	-	-	-
0215-08-301-2151-	48107	REPLACE INFO TECH EQUIPMENT	-	-	16	-	-	-
0215-08-301-2151-	48205	NEW MOTOR VEHICLE	-	27,322	-	-	56,500	56,500
0215-08-301-2151-	49173	TRANS TO DEBT SERVICE	386,279	384,528	385,916	486,119	355,407	(130,712)
0215-08-901-8207-	49172	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-
0215-08-301-2151-	49182	TRANSFER TO CAPITAL EXIT 45	-	-	-	-	-	-
0215-08-301-2151-	49183	TRANSFER TO CAPITAL BROADBAND	-	-	-	-	-	-
0215-08-301-2151-	49199	CONTINGENCIES	3,220	15,319	12,031	8,121	5,493	(2,628)
			1,345,957	1,406,251	1,058,385	1,040,000	1,215,911	175,911

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

FY2022 Budget Notes: For FY2022, Tax revenue fully supports anticipated Machinery & Tools Tax rebates for FY2021 and Meals Tax rebates established as an incentive to attract new restaurants to the Tourism Zone (established in FY2020). The total Economic Development Fund budget is increasing by \$175,911 for FY2022. County employees are receiving a pay

Economic Development (Continued)

increase and salary and benefit amounts are increasing accordingly. An increase in professional services of \$200,000 is budgeted to accommodate contracted services to accomplish a Comprehensive County Strategic Plan and to develop a strategic plan for Exit 45 improvements. Contributions for debt service are dropping because of savings from a bond refunding and the elimination of a one-time transfer needed in FY2021. Increases for FY2022 were made to restore FY2021 pandemic-related reductions in contributions 45600 (one-time 50% reduction made by The Virginia Gateway Region), travel 45530 and training 45540.

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 7% for a lodging tax. Two percent (2%) remains in the County general fund. Five percent (5%) is transferred to the County Tourism Fund. This 5% must be used for tourism activities, travel and marketing of tourism initiatives that, as determined after consulting with local tourism industry organizations, attract travelers to the locality. Initiatives have included: tourism brochures, park improvements, ball field improvements for travel tournaments, website promotions, farmers' market implementation, welcome signs, heritage museum improvements, planning for a Fire/EMS museum and regional tourism promotion. The County petitioned the Virginia General Assembly to allow a 2% increase in the transient occupancy tax for FY2021 and approval was received. The Board amended the ordinance to increase the tax devoted to Tourism from 3% to 5% (total 7%) in June of 2020. FY2022 adopted revenue projections incorporate this increased tax rate.

The COVID-19 pandemic created a significant impact on local hotels and Lodging Tax collections. Collections were already sluggish prior to the pandemic and FY2020 Lodging Tax revenues totaled \$344,405 and fell short of budget expectations by \$95,595. There has been some recovery in FY2021 and FY2022 budgeted Lodging Tax revenues are being increased to \$540,411 within the Tourism Fund. To develop our estimates we review prior year collections as well as current year trend information. Economic conditions are also considered, as well as any local growth and development.

Revenues:

FUND 213 - TOURISM							
0213		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0213-10-502-8108-00000-000-000-312010-	LOCAL LODGING TAX	431,052	429,315	344,405	271,319	540,411	269,092
OTHER LOCAL TAXES		431,052	429,315	344,405	271,319	540,411	269,092
0213-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		-	-	-	-	-	-
TOTAL TOURISM FUND		431,052	429,315	344,405	271,319	540,411	269,092

Tourism (Continued)

Expenditures:

Tourism Initiatives								
Location Code		2131						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0213-08-301-2131-	41300	TOURISM PART-TIME SAL & WAGE	1,028	277	19,388	-	-	-
0213-08-301-2131-	41100	TOURISM SALARIES					9,897	9,897
0213-08-301-2131-	41200	TOURISM OVERTIME					-	-
0213-08-301-2131-	42100	TOURISM FICA	79	21	1,483	-	757	757
0213-08-301-2131-	42210	TOURISM RETIREMENT					1,478	1,478
0213-08-301-2131-	42300	TOURISM HEALTH INSURANCE					2,122	2,122
0213-08-301-2131-	42400	TOURISM GROUP LIFE INSURANCE					133	133
0213-08-301-2131-	42500	TOURISM DISABILITY INSURANCE					13	13
0213-08-301-2131-	42700	TOURISM WORKERS COMP INSURANCE					-	-
0213-08-301-2131-	43101	PROFESSIONAL SERVICES	-	40	27	-	-	-
0213-08-301-2131-	43320	MAINTENANCE SVC CONTRACTS	3,333	3,900	4,750	4,750	4,750	-
0213-08-301-2131-	43600	ADVERTISING	40	30,204	1,600	-	600	600
0213-08-301-2131-	45540	TOURISM CONVENTION & EDUCATION	-	-	(417)	-	500	500
0213-08-301-2131-	45600	FOLAR CONTRIBUTION	-	-	-	-	9,000	9,000
0213-08-301-2131-	45640	PETERSBURG AREA TOURISM	38,500	38,500	38,500	38,500	38,500	-
0213-08-301-2131-	45647	PRINCE GEORGE/HOPEWELL VISITORS CENTER	46,440	46,440	46,440	46,440	46,440	-
0213-08-301-2131-	45648	PG HERITAGE CENTER	32,329	32,411	25,830	20,349	40,531	20,182
0213-08-301-2131-	45649	FOUNDERS DAY	3,000	5,000	-	-	-	-
0213-08-301-2131-	45650	PORK FESTIVAL	-	-	-	-	-	-
0213-08-301-2131-	45651	CZECH/SLOVAK FESTIVAL	-	-	-	-	-	-
0213-08-301-2131-	45652	BALL TOURNAMENTS	10,208	38,289	173,713	1,865	90,000	88,135
0213-08-301-2131-	45653	FIRE/EMS MUSEUM	-	-	-	-	-	-
0213-08-301-2131-	46001	OFFICE SUPPLIES	-	-	38	100	200	100
0213-08-301-2131-	46014	OPERATING SUPPLIES	(380)	120	1,162	-	-	-
0213-08-301-2131-	46007	EXIT 45 O&M	-	19,670	13,801	10,000	20,000	10,000
0213-08-301-2131-	48131	PARK & PLAYGROUND EQUIP	-	-	-	-	-	-
0213-08-301-2131-	49177	TRANS TO UTILITIES	148,728	148,628	149,490	149,315	149,410	95
0213-08-301-2131-	49199	CONTINGENCIES	140,354	52,112	70,249	-	126,081	126,081
			423,658	415,611	546,054	271,319	540,411	269,092

FY2022 Budget Notes – Tourism: The adopted FY2021 Tourism budget is \$269,092 more than the adopted budget. The County's contribution to the Regional Heritage Center is 7.5% of the Tourism Fund portion of the Lodging Tax, and that contribution has been increased accordingly. During FY2021, a portion of budgeted part-time wages earmarked for a part-time Sports Tourism Coordinator were repurposed to cover a portion of the salary and benefits for Recreation staff whose duties were expanded to include Sports Tourism management. Continuation of this expenditure is reflected in the adopted FY2022 budget, as shown in salary and benefits line items. The Ball Tournaments category was increased to cover planned expenditures related to the hosting of two age groups of the Dixie Softball World Series, which will be played in July of 2021. The budgeted contingency (49199) which was reduced for FY2021 due to COVID-19, was also increased for FY2022 to reserve budget for unanticipated Tourism needs.

Goals and Performance Measures for Economic Development and Tourism

Strategic Initiative – Assist creating an environment for current businesses in Prince George County				
Goal: Business Retention and Expansion	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Number of BR&E Visits	24	24	24	24
Measure 2: Number of retained businesses in the County (FY-1 = CY)	1,828 CY18	1,844 CY19	1,948 CY20	1,900 CY21

Strategic Initiative – Assist creating an environment for new businesses in Prince George County				
Goal: Business Attraction	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Number of new businesses in the County (FY-1 = CY)	301 CY18	416 CY19	396 CY20	400 CY21
Measure 2: Number of trade show visits / site selector meetings	4	6	1	3
Measure 3: Number of “Key to the County” presentations (FY-1 = CY)	5	7	2	3
Measure 4: Meals Tax revenues	\$1,216,561	\$1,125,000	\$1,040,000	\$1,215,911
Measure 5: Number of industrial prospects leads (FY-1 = CY)	27 CY18	22 CY19	28 CY20	25 CY21

Strategic Initiative – Market the County as a sports tourism tournament destination				
Goal: Host sports tourism tournaments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Number of sports tourism tournaments hosted (FY-1 = CY)	7 CY18	12 CY19	0 CY20	7 CY21
Measure 2: Lodging Tax revenues	\$429,315	\$344,404	\$452,198*	\$540,411*

*Includes 2% lodging tax rate increase

Strategic Initiative – Workforce Development				
Goal: Assist in workforce development initiatives locally and regionally	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: County unemployment annual rate (FY-1 = CY)	3.6% CY18	3.3% CY19	6.5% CY20	4.5% CY21

Strategic Initiative – Develop a business entrepreneurial environment in the County				
Goal: Create programming and space for start-up businesses	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Measure 1: Host businesses at the CWC incubator	0	0	0	0
Measure 2: Host start-up business seminars in the County	4	5	1	2

COVID-19 Pandemic will create an increase in county unemployment rates for FYs 20 through 22.

STORMWATER

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

Revenues:

FUND 220 - STORMWATER							
		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0220-10-506-2121-00000-000-000-312011-OTHER LOCAL TAXES	STORMWATER FEE	467,356	480,018	477,565	490,000	490,000	-
		467,356	480,018	477,565	490,000	490,000	-
0220-10-506-8104-00000-000-000-311601-PENALTIES & INTEREST STORMWATER	PENALTY STORMWATER	-	-	-	-	0	-
	INTEREST STORMWATER	-	-	169	-	0	-
		-	-	169	-	-	-
0220-40-900-8208-00000-000-000-399999-TOTAL FUND BALANCE	STORMWATER FUND BALANCE	-	-	-	-	-	-
		-	-	-	-	-	-
0220-90-901-8207-399199	STORMWATER TRANSFER	-	-	2,100,000	-	-	-
Total Transfer		-	-	2,100,000	-	-	-
TOTAL STORMWATER		467,356	480,018	2,577,734	490,000	490,000	-

Stormwater (Continued)

Expenditures:

Stormwater Fee								
Location Code		2121						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 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	10,810	-	17,990	-	-	-
0220-04-104-2121-	49173	TRANSFER TO DEBT SERVICE	441,804	441,934	440,990	451,818	441,229	(10,589)
0220-04-104-2121-	49199	CONTINGENCY	-	-	-	38,182	48,771	10,589
			495,674	484,994	502,040	490,000	490,000	-

Capital Expenditures are not shown. Since the Stormwater program began in 2014, 122 projects and complaints have been resolved or completed. At June 25, 2021 capital expenditures of nearly \$2.5 million have been made for Stormwater projects, chiefly for three (3) large projects at Birchett Estates (1) and Cedar Creek (2). A number of smaller projects have also been completed throughout the County. Planning and design is underway for projects at Birchett Estates Reach 1 Phase 2, Birchett Estates Reach 2, Marl Bank Drive, Manchester Drive, Branchester Lakes (Fox Drive Area) and Quebec Avenue / Perrin Road.

Birchett Estates



Cedar Creek



SPECIAL WELFARE

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

Revenues:

FUND 960 - SPECIAL WELFARE FUND							
		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0960-10-507-8115-00000-000-000-318901-	SPECIAL WELFARE	7,442	6,025	14,170	15,000	15,000	-
MISCELLANEOUS		7,442	6,025	14,170	15,000	15,000	-
TOTAL SPECIAL WELFARE FUND		7,442	6,025	14,170	15,000	15,000	-

Expenditures:

Special Social Services								
Location Code	9000							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase / (Decrease)
0960-05-113-9000-	45730	SPECIAL SOCIAL SVS EXP	8,866	7,245	12,363	15,000	15,000	-
			8,866	7,245	12,363	15,000	15,000	-

FUND BALANCE OVERVIEW SPECIAL REVENUE FUNDS

The fund balance amounts reflected below are comprised of the Community Corrections, Economic Development, Tourism and Stormwater Funds. The Adult Education Fund is excluded as it is an Education Fund. Additionally, the Special Welfare is an Agency fund and is not included. The Asset Forfeiture Fund, which is included as a Special Revenue Fund in our audited financial statements is not included in the fund reporting for Budget Purposes.

Fund Balance Actuals and Estimates:

Period / Description	Community Corrections	Economic Development	Tourism	Stormwater	Total Special Revenue*
Fund Balance 6/30/2019	460,484	572,727	290,776	1,615,975	2,939,962
Fund Balance 6/30/2020	398,661	902,710	89,126	2,530,454	3,920,951
Restricted Fund Balance (If Any)	-	200,000	-	-	200,000
Unrestricted Fund Balance 6/30/2020	398,661	702,710	89,126	2,530,454	3,720,951
*Excludes Asset Forfeiture Fund, which is not part of budget document					
Use of Fund Balance FY2021					
Budgeted Use of Fund Balance	100,000				100,000
Restricted Grant Funds Returned		200,000			200,000
Business Contribution		100,000			100,000
Purchase Order Re-Appropriation FY20 to FY21			21,357		21,357
Total Use of Fund Balance FY2021	100,000	300,000	21,357	-	421,357
Estimated Revenues over Expenditures FY2021	-	250,000	175,000	(200,000)	225,000
Estimated Unrestricted Fund Balance 6/30/2021	298,661	852,710	242,769	2,330,454	3,724,594
Planned Use of Fund Balance FY2022	179,218	-	-	-	179,218
Estimated Unrestricted Fund Balance 6/30/2022	119,443	852,710	242,769	2,330,454	3,545,376

The County's Special Revenue Funds all carried a positive fund balance for the fiscal year ended June 30, 2020, the last period for which an audit has been completed as of budget publication date. A brief overview of each fund follows.

Community Corrections – Funding sources for Community Corrections Fund are a state Department of Criminal Justice Services grant, contributions from participating localities and client fees. This fund had accumulated a fund balance of \$460,484 as of June 30, 2019, chiefly due to

Fund Balance Overview of Special Revenue Funds (Continued)

staffing vacancies. For fiscal years 2020 through 2022, fund balance was expressly used as a funding source during budget preparation to provide served localities contribution relief.

Economic Development – The funding source for this fund are meals taxes. Collections have exceeded expenditures for many years, and as a result, a fund balance of \$852,710 is estimated at June 30, 2021. During FY2021, a \$200,000 Commonwealth Opportunity Grant (reflected as restricted fund balance for FY2020), was returned to the Commonwealth of Virginia. Another \$100,000 was provided as a business contribution. The County may consider use of some of this fund balance during FY2022 for business incentives or contributions and/or for strategic capital initiatives that could attract new business and industry to the County.

Tourism – The funding source for this fund are a portion of transient occupancy / lodging taxes. The total local lodging tax rate is 7%. 5% of this tax is accounted for in the Tourism Fund and 2% in the General Fund for operations. The County utilized some Tourism fund balance during FY2020, and the pandemic impacted lodging tax collections in the latter part of FY2020. Collections have improved during FY2021, and the outlook is improved with sports tourism opportunities planned in FY2022 (Dixie Softball World Series will be hosted by Prince George in July 2021).

Stormwater – This fund is comprised of Stormwater fee collections. Stormwater fee collection began in 2014 and those collections are used to repay debt obligations for borrowings that are conducted every five years to complete large and small Stormwater and stream restoration projects throughout the county. The largest contributor to the fund balance of \$2,530,454 on June 30, 2020 were bond proceeds from a fall 2019 bond issuance that will be used for Stormwater project completion.

Conservative budgeting of revenue sources and responsible spending practices will continue to make these funds sound. Expenditures from these funds are made only for intended purposes allowed by state and local statute.

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 FY2021-2022 Adopted School Budget can be viewed the Prince George County Public Schools website. See https://www.pgs.k12.va.us/apps/pages/index.jsp?uREC_ID=2128856&type=d&pREC_ID=2157909

Call 804-733-2700 for more information.

School Revenues:

ACCOUNT	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
FUND 500: SCHOOL OPERATING	60,118,873	63,368,124	64,097,924	65,627,488	71,193,203	5,565,715
FUND 510: FEDERAL PROGRAMS / TITLE I	2,742,467	2,320,345	2,246,713	2,265,345	2,613,396	348,051
FUND 520: SCHOOL TEXTBOOK	1,088,814	623,029	622,013	662,283	641,518	(20,765)
FUND 540: SCHOOL CAFETERIA	3,132,457	3,221,715	2,870,868	3,167,952	3,222,798	54,846
SCHOOL REVENUE TOTALS	67,082,610			71,723,068	77,670,915	5,947,847

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

School Expenditures:

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
School Operations (Fund 0500):							
6000-6003	Instruction	43,142,486	43,659,673	45,702,148	47,236,502	50,262,932	3,026,430
6004	Text Books [SEE NEW FUND BELOW]	-	-	-	-	-	-
6005 & 6006	School Administration, Attendance & Health	3,258,792	3,286,277	3,301,787	3,595,068	4,117,174	522,106
6007	Transportation	3,481,036	4,613,878	4,447,535	4,545,750	4,824,643	278,893
6008	Operation & Maintenance	6,062,730	6,419,347	6,238,038	6,083,422	6,282,117	198,695
6009	Technology	3,235,672	3,052,750	3,223,679	2,927,493	3,272,488	344,995
6010	Capital Outlay	580,392	402,566	564,737	322,253	764,139	441,886
6011	School Contingencies	(48)	-	-	350,000	1,075,031	725,031
6013	Debt	7,814	-	-	-	-	-
6013	Transfer to County - General Fund (CSA Local Match)	350,000	350,000	620,000	567,000	594,679	27,679
	Transfer to Countywide CIP Transfer	-	1,583,633	-	-	-	-
	Total School Operations	60,118,873	63,368,124	64,097,924	65,627,488	71,193,203	5,565,715
School - Federal Programs (formerly Title 1) Fund 0510:							
516112	Federal Programs / Title I	2,742,467	2,320,345	2,246,713	2,265,345	2,613,396	348,051
	Total Federal Programs / Title 1	2,742,467	2,320,345	2,246,713	2,265,345	2,613,396	348,051
Beginning FY2017, this fund includes ALL FEDERAL Programs; formerly Title I ONLY. Excludes Impact Aid & JROTC federal activity.							
School - Textbook Funds (Newly Established in FY2017) Fund 0520:							
0520	Textbook Fund	438,739	564,956	983,039	662,283	641,518	(20,765)
	Total Textbook Funds	438,739	564,956	983,039	662,283	641,518	(20,765)
School Cafeteria (Fund 0540):							
546419	Cafeteria Operations	2,981,972	3,168,526	3,112,786	3,167,952	3,222,798	54,846
	Total School Cafeteria	2,981,972	3,168,526	3,112,786	3,167,952	3,222,798	54,846
	TOTAL SCHOOL EXPENDITURES	66,282,050	69,421,950	70,440,461	71,723,068	77,670,915	5,947,847

Detailed revenues and expenditures are available on the school web-site at the following link.
https://www.pgs.k12.va.us/apps/pages/index.jsp?uREC_ID=2128856&type=d&pREC_ID=2157909

CAPITAL IMPROVEMENTS PROGRAM

The County of Prince George **typically** engages in a 10-year Capital Improvement Plan (CIP) process. A Board appointed committee 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.

Due to potential COVID-19 fiscal impacts, and limited debt capacity beyond those projects approved during the FY2021 budget process, the CIP process was suspended for the FY2022 budget cycle. The adopted FY2022 CIP document follows later in this section.

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

Summary of CIP Budget Activity:

Revenues:

FUND 311 - CAPITAL PROJECTS							
		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0311-10-505-8111-00000-000-000-315102-	INTEREST ON INVESTMENTS	229,856	511,455	453,481	-	-	-
USE OF MONEY & PROPERTY		229,856	511,455	453,481	-	-	-
0311-10-505-8111-00000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	-	325	-	-	-
0311-10-509-8205-00000-000-000-319501-	CAMERON FOUNDATION GRANT EXT 45	160,306	-	-	-	-	-
0311-10-509-8205-00000-000-000-326013-	CIP FUND GRANTS - MISC	818	-	-	-	-	-
0311-10-509-8205-00000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	-	-	-	-	-	-
MISCELLANEOUS		161,124	-	325	-	-	-
0311-20-600-8200-00000-000-000-324102-	STATE FUNDS	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-326049-	BURN BUILDING GRANT	-	-	-	-	-	-
STATE CATEGORICAL AID		-	-	-	-	-	-
0311-40-507-8206-00000-000-000-341111-	INSURANCE RECOVERIES	6,831	-	-	-	-	-
0311-40-900-8115-00000-000-000-341401-	DEBT PROCEEDS	9,300,000	9,450,000	7,295,000	812,000	812,000	-
0311-40-900-8115-00000-000-000-341402-	DEBT REFUNDING PROCEEDS	-	-	-	-	-	-
PROCEEDS FROM INDEBTEDNESS		9,306,831	9,450,000	7,295,000	812,000	812,000	-
0311-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	2,987,067	90,487	1,878,200	75,733	269,667	193,934
0311-90-901-8207-00000-000-000-399102-	TRANS FR CASH PROFFER	-	-	-	-	-	-
0311-90-901-8207-00000-000-000-399103-	TRANS FROM ECON DEV	-	-	-	-	-	-
0311-90-901-8207-00000-000-000-399104-	TRANS FROM UTILITIES	-	150,000	-	-	-	-
0311-90-901-8207-00000-000-000-399109-	TRANS FROM SCHOOLS	-	1,583,633	-	-	-	-
0311-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		2,987,067	1,824,120	1,878,200	75,733	269,667	193,934
TOTAL CAPITAL PROJECTS FUND		12,684,878	11,785,575	9,627,006	887,733	1,081,667	193,934

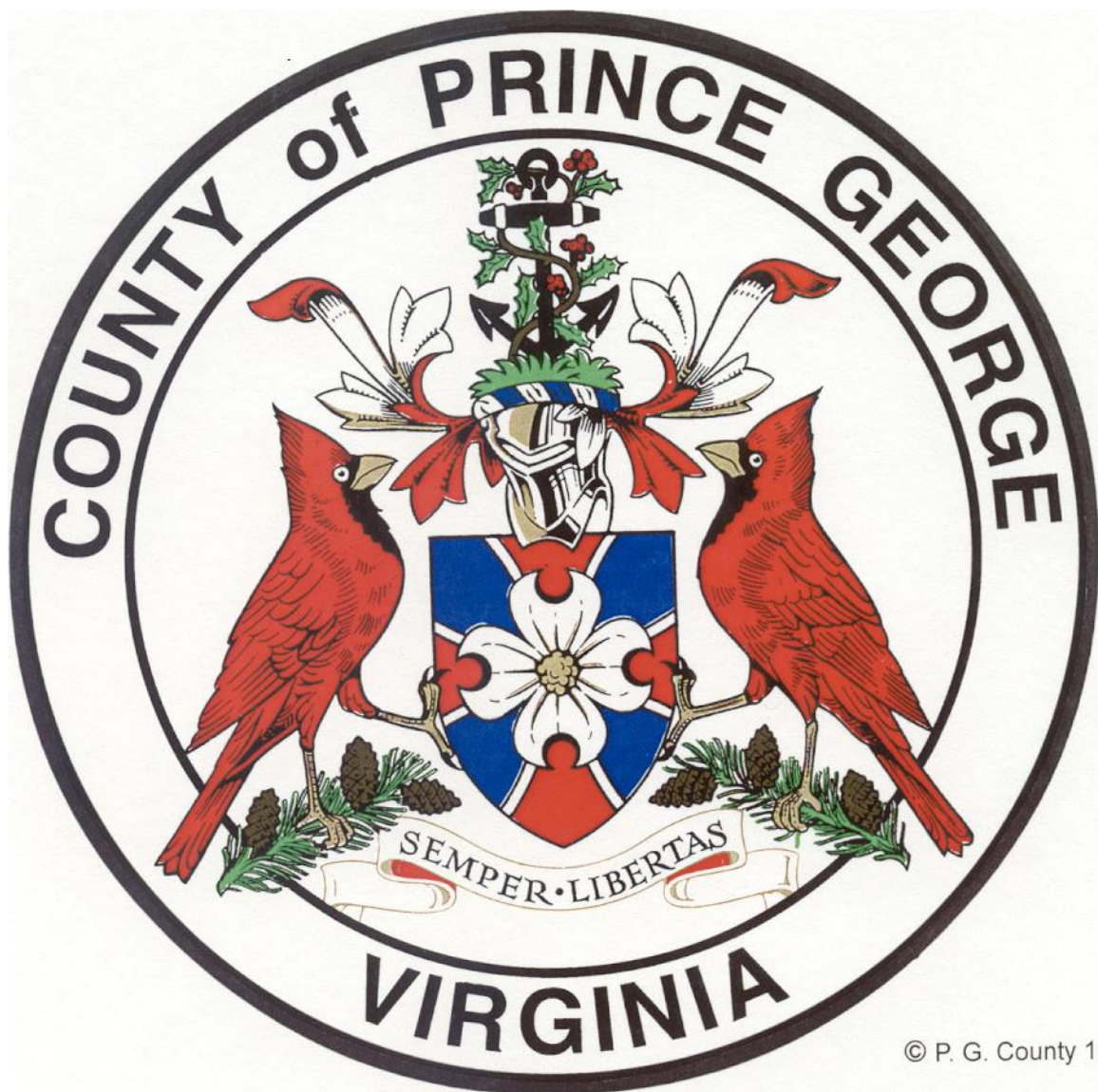
FY2022 Budgeted CIP revenues are increased due to an increase in the General Fund transfer to CIP. This increased transfer is being made in accordance with newly adopted County Ordinance 74-6 which devotes 1 cent of Real Estate Tax to Fire/EMS Equipment purchases. The General Fund transfer to the CIP Fund equates to the value of 1 cent less the estimated debt payment for Self-Contained Breathing Apparatus which will be financed by a late summer or early fall 2021 borrowing.

Expenditures:

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Capital Projects Fund (0311):							
3103	Police Vehicles (and County for FY2022)	374,710	358,591	159,822	213,000	400,000	187,000
3104	Fire/EMS Apparatus Reserve	90,991	9,166	2,064,065	75,733	86,129	10,396
3110	Other Capital Projects	-	-	2,100,000			-
3131	Central Wellness Center (Old Moore) Repairs	4,927	-	-			-
3132	School Buses	-	-	199,220	412,000	412,000	-
3135	In-Car Police Cameras (Formerly Body Worn Cameras)	-	-	50,509			-
3136	Community Center Parking Lot	217,555	-	-			-
3140	Courthouse Renovation	282,592	1,434,227	46,734			-
2151	Exit 45 Improvements	175,808	11,646	-			-
3145	Public Safety Radio Consultant	114,855	-	-			-
3148	Temple Park Basketball Court	3,975	-	-			-
3150	Temple Park Tennis Court	3,100	-	-			-
3153	Route 10 Fire Station	184,800	2,752,244	-			-
3154	Wireless Broadband	-	-	1,000,000			-
3155	RCJA Roof Project	43,609	-	-			-
3156	Harrison Elementary Windows	-	379,412	-			-
3157	South Elementary Windows	-	258,184	-			-
3161	P & R Canoe Launch	41,938	-	-			-
3162	P & R Moore Canopy & Concrete	105,988	-	-			-
3163	Public Safety Radio Project	10,795	220,075	1,701,694			-
3165	CWC Pipe Repair / Replacement	39,850	-	-			-
3166	Fuel Tank & Canopy Replacement	184,995	-	-			-
3167	Human Services HVAC Improvements	33,475	-	-			-
3168	Central Wellness Center Improvements	81,282	15,947	-			-
3169	Voting Equipment	112,995	-	-			-
3170	Burn Building	30,050	1,250	34,247			-
3171	CWC Bleachers & Gym Improvements	30,350	5,855	-			-
3172	Southpoint Utility Study	62,408	15,602	-			-
3173	CDCC Software Replacement	113,489	54,739	36,093			-
3174	CWC Building Upgrades Code	-	60,684	156,473			-
3175	School Track CIP	223,372	5,800	-			-
3177	School Security Improvements	-	243,190	34,702			-
3178	Fire Station Entrance Improvements & Security Upgrade	-	-	12,035			-
3179	Route 156 Water Extension	-	158,246	62,037			-
3180	Food Lion Water System Upgrade	-	165,460	88,613			-
3181	Co Building Entrance Improvements & Security Upgrade	-	25,559	38,339			-
3182	Assessor Software Replacement	-	155,093	53,321			-
3183	Scott Park Restroom & Concession Stand	-	-	233,216			-
3184	Jefferson Park Fire Station	-	-	31,950			-
3185	School Wireless Infrastructure	-	-	119,764			-
3187	School Chiller	-	125,531	253,730			-
3188	School Roof Harrison	-	285,700	334,984			-
3189	School Electrical Switch Gears	-	-	37,425			-
3190	School Electrical PGHS RR Locker Room	-	11,912	-			-
3191	School Entrance Redesign	-	-	67,805			-
3192	School Facility Index Study	-	-	79,892			-
3193	School Parking Lot Repairs	-	-	97,500			-
3194	New Walton Elementary School			301,005			-
3195	HVAC IT Server Room			79,418			-
3196	School Trailers (Purchase/Rentals)			445,814			-
3197	County E-Mail Exchange Server Online			76,762			-
3198	Courthouse Furniture & Improvements			121,706			-
3199	Human Services Boiler & Pumps			75,162			-
3200	Walton HVAC			205,790			-
3201	County Vehicle Replacements			-	187,000		(187,000)
3202	Human Services Cooling Tower			38,917			-
3206	SCBA Fire EMS - Fire/EMS Equipment			-		183,538	183,538
0917	Bond Arbitrage Rebates and Fees		-	21,320			-
4000	Bond Issuance Costs and Defeasance of Debt	132,819	112,691	112,903			-
	Total Capital Projects	2,700,728	6,866,801	10,572,965	887,733	1,081,667	193,934

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

The Capital Projects included in the adopted budget will not require a rate tax increase in FY2022 however an ongoing additional General Fund contribution to Debt / Capital reserves of \$606,278 will be made in FY2022. This contribution to reserves was \$1,244,686 for FY2021, but is reduced by \$638,408 for FY2022; the amount of the first debt service payment for the new elementary school (to replace existing Walton Elementary School) which will be made in FY2022. The CIP document provides a summary of fiscal impact provided by the County's financial advisor, Davenport & Company.



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**FY2022-2030 (FY2021-2030
Update)
Capital Improvements Plan
Adopted
May 11, 2021**

CAPITAL IMPROVEMENTS PROGRAM

BACKGROUND AND PROCESS

Prince George County typically engages in a 10-year Capital Improvement Plan (CIP) process and solicits new projects and updates to existing projects annually. The County recognizes the need for continued capital improvements planning to avoid capital improvements by catastrophe, and to ensure the future financial stability and beneficial development of Prince George County. **Due to potential fiscal impacts of COVID-19, the County decided to suspend the CIP process for the FY2022 Budget cycle. This document provides updates to the plan approved for FY2021, but the CIP committee did not meet to re-evaluate or re-rank existing projects, or to consider new projects.**

A capital improvement project is defined as:

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

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

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

Prince George County's Process

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

FUNDING

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

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

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

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

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

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

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

THE 2021-2030 CIP PLAN

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

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

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

SCOPE OF WORK

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

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

IMPACTS

Impact of Original CIP Committee Recommendations

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

Impact of County Administrator's Proposed Recommendations

Following some fine tuning of project costs, removing some smaller county projects for which PAYGO funding will be considered, and incorporating possible grant/funding resources from County and Schools, Davenport computed impacts for three multi-year funding scenarios. All three scenarios provide 1) instances of County policy non-compliance; 2) timing of project completion if resources are reserved in FY'21 and limited to a 5¢ real estate tax increase / devoting real estate tax resources (\$1,262,500 as valued in FY'20) **amount updated to \$1,244,686 upon adoption**; and 3) the natural tax increase impact of completing projects in the same order as #2.

The Scenarios:

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

Scenario 2 Moving construction of New Beazley Elementary School to 2034

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

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

The Board approved **Scenario 3** with a **\$1,244,262 General Fund contribution to capital / debt reserves** in the FY'21 adopted budget. This contribution continues in the FY '22 introduced budget.

FY2022 RECOMMENDATIONS & FY2021 UPDATES

FY2022 Projects - In FY2021 CIP Plan Adopted FY2021 Budget Scenario 3			
Project Description	Category	Total Cost to Finance	FY Timing
Fire Company 1 Renovations**	County / Public Safety	\$ 2,500,000	2022
School Buses	School	\$ 412,000	2022
Police / County Vehicles	County / Public Safety	\$ 400,000	2022
TOTALS		\$ 3,312,000	
Spring 2022 Borrowing			

**Evaluation and final estimate in development

A summary of FY2021 projects adopted by the Prince George County Board of Supervisors (refined recommendations of the County Administrator and the Planning Commission) is shown below and is outlined in Scenario 3 of Appendix B:

FY2021 Projects - In FY2021 CIP Plan Adopted FY2021 Budget Scenario 3			
Project Description	Category	Total Cost to Finance	FY Timing
New Walton Elementary School Design Phase*	School	\$ 845,432	2021
New Walton Elementary School*	School	\$ 31,108,719	2021
Prince George High School Generator	School	\$ 179,220	2021
Zoll X Series Monitors / Defibrillators	Public Safety	\$ 157,276	2021
Fleet Garage Bay Expansion	County	\$ 2,100,000	2021
School Technology Infrastructure	School	\$ 328,000	2021
School Buses	School	\$ 412,000	2021
Police / County Vehicles	County / Public Safety	\$ 400,000	2021
TOTALS		\$ 35,530,647	
VPSA Borrowing Spring 2021 for New Elementary School			
Summer 2021 Borrowing for Other Projects			

	Amount	Repayment Term in Years	FY Timing
Added to spring / summer 2021 Borrowing:			
Self Contained Breathing Apparatus	\$ 1,072,505.00	15	2021
Funding Source a PORTION of a devoted 1¢ RE Tax Carve out; only the portion needed for debt repayment will be transferred to the debt fund; remainder will be transferred directly to CIP fund for same year purchases			

Completion of this plan will require contributions of \$1,244,686 (*5¢) in Real Estate Tax revenue to a capital / debt reserve in FY2021 and in FY2022. Debt repayments on a spring or summer 2021 borrowing will begin in FY2022, using some reserves.

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

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

*Value of 5¢ in FY2020 with 1% growth

FUTURE RECOMMENDATIONS


Based on Scenario 3 - reserving \$1,244,686 of Real Estate Tax revenues permanently (reserve for increased debt payments above FY2020 levels + reserves for future debt), and beginning design on a new Beazley Elementary School in FY2027 the timing of future projects, with the listing as submitted*, is shown below:


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


Self-Contained Breathing Apparatus purchased in FY2021


*Price changes and adding or removing projects will impact the timing of projects. This is the timing of completion if additional resources are not devoted to debt repayment. The timing of projects may be adjusted when the full CIP process resumes for FY2023.


PROJECT OVERVIEWS


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


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


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


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


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


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


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


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


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


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


Self-Contained Breathing Apparatus		
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 and several changes have taken place making our current cache obsolete. The current standard only allows for high pressure systems. Therefore, recently purchased SCBA's are now mixing with obsolete SCBA's creating the potential for mix parts and accessories which could lead to a line of duty death or injury. The project calls for SCBA's that meet current standards and incorporate new technology to ensure the safety of our first responders is protected.	
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 scheduled to be completed with the issuance of debt service and is estimated to cost \$1,556,100.	

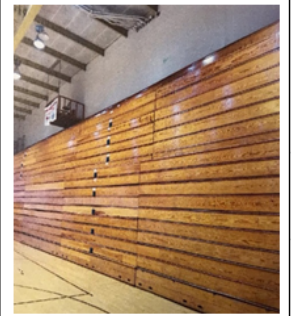
Stryker Power Lift Stretchers		
Project Description:	Prince George Fire and EMS requests the funds to purchase 6 Power Lift Stretchers. Each First line Medic unit would be outfitted with a power lifting stretcher as opposed to the manual lifting stretchers currently in place. These stretchers are needed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


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


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

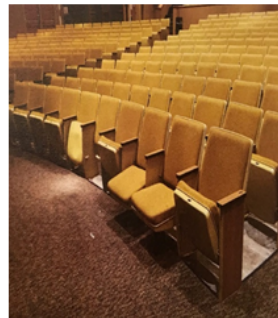
Prince George High School Trailer Replacement		
Project Description:	Replace 2 trailers that are 25-30 years old and deteriorating. These trailers are used daily as classrooms. The trailers are in disrepair due to age. Issues with flooring, ceiling, windows and HVAC.	
Impact if Project not Completed: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


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


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


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


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


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

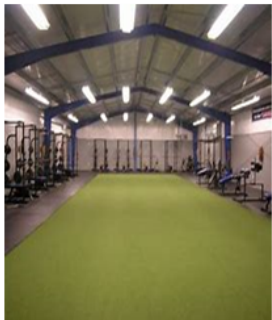
Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion		
Project Description:	The Temple tennis courts are utilized by County citizens throughout the year. Last year the department added Pickleball lines to two of the courts, increasing facility use. There are numerous wide cracks due to settling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


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


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


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


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

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

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

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

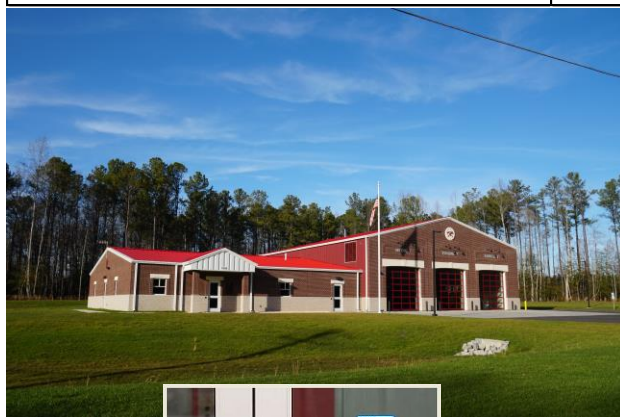
Turf Grass - Football Field		
Project Description:	Prince George High School and Prince George Parks and Recreation use the athletic field behind N. B. Clements Junior High School for football and soccer. The number of VHSL, athletic and Parks and Recreations events prohibits growth of the grass and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

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

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

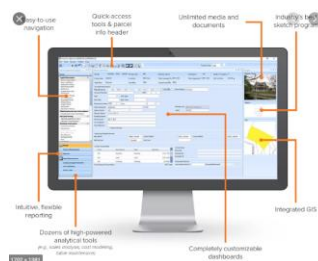
RECENTLY COMPLETED CIP PROJECTS

Project Description	Total Cost	FY Completed	Funding Source(s)		Submitted through CIP Process?
			Borrowing	Cash Funded	
County Administration Building Entrance & Security Upgrades	\$ 63,898	2021	100%		Yes
Broadband Expansion Phase II - IDA Grant	\$ 1,000,000	2021	100%		No
School Wireless Infrastructure	\$ 119,764	2021		100%	No
Zoll Monitors - Replacement	\$ 249,813	2021	86%	24%	Yes
Self-Contained Breathing Apparatus Replacement	\$ 1,072,505	2021	100%		Yes (Escalated)
School Facility Index Study	\$ 79,892	2020		100%	No
County Email Server Exchange - Migration to Cloud	\$ 76,762	2020		100%	No
HVAC Upgrade - County Admin IT Server Room	\$ 79,418	2020		100%	Yes
Human Services Boiler & Pump Replacement	\$ 75,427	2020		100	Yes
Courthouse Lower Level Renovation [Courtroom Addition]	\$ 1,899,084	2020	100%		Yes
New Route 10 / Moody Road Fire Station	\$ 3,001,712	2019	35%	65%	Yes
Central Wellness Center Computer Lab	\$ 97,229	2019	100%		No
Central Wellness Center Bleachers	\$ 36,205	2019	100%		No



CURRENTLY ONGOING CIP PROJECTS - COUNTY

Project Description	Project Budget	Expended through 12/31/2020	Submitted through CIP Process?
Public Safety Radio System [Consulting & System]	\$ 14,180,225	\$ 224,944	Yes
Route 156 Water Line Extension	\$ 2,640,000	\$ 498,886	No
Food Lion Water System Upgrade	\$ 2,250,000	\$ 427,254	No
CDCC Software Replacement	\$ 219,863	\$ 206,881	Yes
Central Wellness Center Building Code Required Upgrades	\$ 1,920,000	\$ 558,010	No
Volunteer Fire Company and Crew Building Entrance & Security Upgrades	\$ 75,000	\$ 12,035	Yes
Assessor's Software Replacement	\$ 247,629	\$ 237,614	Yes
Scott Park Multi-Purpose Building	\$ 450,000	\$ 407,849	Yes
New Jefferson Park Fire Station*	\$ 3,200,000	\$ 50,951	Yes
*Funds will be re-purposed for renovations to existing Jefferson Park Fire Station and other public safety projects (decisions pending)			



CURRENTLY ONGOING CIP PROJECTS – SCHOOL

Project Description	Project Budget	Expended through 12/31/2020	Submitted through CIP Process?
School Security Improvements	\$ 300,000	\$ 296,687	No
School Chiller & Installation	\$ 379,261	\$ 346,788	No
School Harrison Roof Maintenance	\$ 655,000	\$ 528,106	Yes
School Electrical Switch Gears	\$ 50,400	\$ 42,875	No
School Entrance Redesigns	\$ 100,000	\$ 98,005	No
School Parking Lot Repairs	\$ 124,999	\$ 110,600	No
New Walton Elementary School - Design	\$ 2,000,000	\$ 1,144,265	Yes
School Trailers - Purchase / Rental	\$ 450,000	\$ 448,365	No
Walton HVAC	\$ 415,000	\$ 400,214	No

CONCLUSION

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

The Committee recognizes the need for continued capital improvements planning to avoid “capital improvements by catastrophe”, and to ensure the future financial stability and beneficial development of Prince George County. The Committee wishes to reemphasize that this process, while unable to address every need, is critical for planning and gives a good foundation for future decision making. The representation on the Committee and the discussions by those members has provided an excellent opportunity for collaborative thinking and consensus.

In conclusion, the Committee would like to thank the Planning Commission, the School Board, and the Board of Supervisors for this opportunity to serve the citizens of Prince George County.

Members of the FY2021-2030 CIP Committee (2022-2031 Process Suspended):

Mrs. Imogene S. Elder, Committee Chairman, Planning Commission
Mr. Clarence Joyner, Jr., Committee Vice-Chairman, Planning Commission
Mr. T. J. Webb, Board of Supervisors
Mr. Rob Eley, School Board
Mr. Brad Owens, Fire Chiefs’ Committee
Mr. Larry Barnett, Citizen Representative
Mr. Andrew Petik, Citizen Representative
Mr. Donald Vtipil, Citizen Representative

Staff Support:

Horace Wade, Planner
Julie Walton, Director of Community Development/Code Compliance
Betsy Drewry, Director of Finance
Lori Robertson, Accounting Supervisor



CIP COMMITTEE RECOMMENDATION

Thursday, December 19, 2019

CIP COMMITTEE MEMBERS

- Chair – Imogene Elder
- Vice-Chair – Clarence Joyner
- Board of Supervisors – T. J. Webb
- School Board – Rob Eley
- Fire Chief's Committee - Brad Owens
- Citizen Representatives - Andrew Petik, Donald Vtipil, Larry Barnett

THE PROCESS

- Departments and Schools submit projects in the fall of 2019
- CIP Committee meetings are held
 - Committee ranks projects by significance and urgency
- Financial Advisor prepares financial impact document
- Presentation to the Planning Commission December 19, 2019
- Presentation as part of County Administrator's Proposed budget to the Board of Supervisors February 25, 2020
- Budget Public Hearing scheduled for April 2020 (Date TBD)
- County Budget Adoption scheduled for May 2020 (Date TBD)

CIP - OVERVIEW

- The County's Multi-Year Capital Improvement Plan looks at proposed capital needs from fiscal years 2021-2030
- The County has identified \$142,254,981 in future CIP needs assumed to be funded through the issuance of debt in the short-term and long-term.*

*This does not include FY2020 projects being considered by the Board of Supervisors throughout this fiscal year.

2021-2030 CIP PROJECT RECOMMENDATIONS

Rank	Project	Entity	Cost Estimate	Final Score
1	New Walton Design Phase	Schools	845,432.00	75
2	New Walton Elementary School	Schools	31,108,719.00	77
3	Beazley Elementary Design Phase	Schools	1,054,533.00	66
4	Beazley Elementary School - New	Schools	31,108,719.00	65
5	PGHS Generator	Schools	179,220.00	63
6	Zoll X Series monitors/defibrillators (5)	County Govt	157,276.00	62
7	Fleet Garage Bay Expansion (County)	County Govt	1,000,000.00	57
8	PGHS Technology Infrastructure	Schools	209,580.00	55
9	Buses	Schools	412,000.00	54
10	Clements Technology Infrastructure	Schools	133,560.00	52
11	PG Fire Company 1 Renovations	County Govt	1,500,000.00	51
12	Self-Contained Breathing Apparatus	County Govt	1,556,100.00	50
13	Stryker Power Lift Stretchers (6)	County Govt	232,192.00	48
14	Moore Technology Infrastructure	Schools	73,500.00	47
15	Elementary School Technology Infrastructure	Schools	206,640.00	46
16	Beazley Trailer Replacement (4 of 7 needed)	Schools	280,000.00	45
17	Courtroom Audio Visual Refresh	County Govt	140,939.00	44
18	PGHS Trailer Replacement (2 of 2 needed)	Schools	140,000.00	43
19	South Trailer Replacement (3 of 3 needed)	Schools	210,000.00	42
20	PGHS Bleachers	Schools	306,803.00	41
21	Carson Sub-Station Comp 6 Renovations	County Govt	840,000.00	40
22	Fire/EMS Opticom System	County Govt	448,228.00	39
23	PGHS Auditorium	Schools	1,475,532.00	38
24	Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	County Govt	172,380.00	37
25	PGEC Trailer Replacement (4 of 4 needed)	Schools	504,000.00	36
26	Wells Station Road Fire & EMS Station	County Govt	3,100,000.00	34
27	Comprehensive High School - Renovations & Addition	Schools	62,941,477.00	33
28	Field Hockey Lighting	Schools	286,443.00	30
29	Field House Addition [Total less funds currently in CIP Fund]	Schools	281,708.00	28
30	Carson CC Baseball Field	County Govt	90,000.00	26
31	Carson CC Playground	County Govt	72,000.00	25
32	Turf Grass	Schools	1,000,000.00	24
33	Carson CC Pavilion	County Govt	118,000.00	23
34	Parks & Rec Dog Parks	County Govt	70,000.00	21
			142,254,981.00	

2 NEW ELEMENTARY SCHOOLS - IMPACT

- New Walton and New Beazley Elementary Schools were ranked #1 and #2
- Impact is significant
 - Tax Rate
 - Capacity for future projects without an additional tax increase
- Location of New Walton is still in discussion and not finalized and site has a bearing on price (utilities and road improvements)
- Board of Supervisors appropriated \$1,000,000 for New Walton design on October 22, 2019 (cash / General Fund, fund balance)

CIP FINANCING RECOMMENDATIONS

- Davenport Provided two Scenarios for financing / funding projects and timing projects in the exact order as ranked by committee, ***except for New Beazley***
 - **Scenario 1 – Complete Beazley in 2025**
 - **Scenario 2 – Complete Beazley in 2034**

Financial Impact and Project Timing is shown:

- limiting the RE Tax increase to 5¢ in FY2021
- showing the “natural tax increase” needed to pay increased debt payments

ANALYSIS ASSUMPTIONS

- Real Estate Tax Rate - 86¢
- Estimated value of 1¢ = \$250,000, in FY 2020 for Real Estate
- Annual Growth of 1¢ = 0.01% for all years

CIP FINANCING SCENARIO 1

PROJECTS IN RANK ORDER NEW BEAZLEY FY2025 (SEE PAGE 5)

Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles ⁽¹⁾	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support ⁽²⁾	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center ⁽²⁾	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2025	-	-	-	-	-	1,054,533	-	1,054,533	-	1,054,533
8 Beazley Elementary School - New	30	2025	-	-	-	-	-	31,108,719	-	31,108,719	-	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000
12 PGHS Technology Infrastructure	15	2028	-	-	-	-	-	-	-	-	209,580	209,580
13 Buses ⁽³⁾	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	133,560	133,560
15 PG Fire Company 1 Renovations	15	2032	-	-	-	-	-	-	-	-	1,500,000	1,500,000
16 Self Contained Breathing Apparatus	15	2032	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2032	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	73,500	73,500
19 Elementary School Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	206,640	206,640
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub Station Comp 6 Renovations	15	2032	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2032	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2032	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2041	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2032	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2032	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2033	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2033	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2042	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2051	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 34,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 75,395,899	\$ 77,201,082	\$ 152,596,981

CIP FINANCING SCENARIO 1

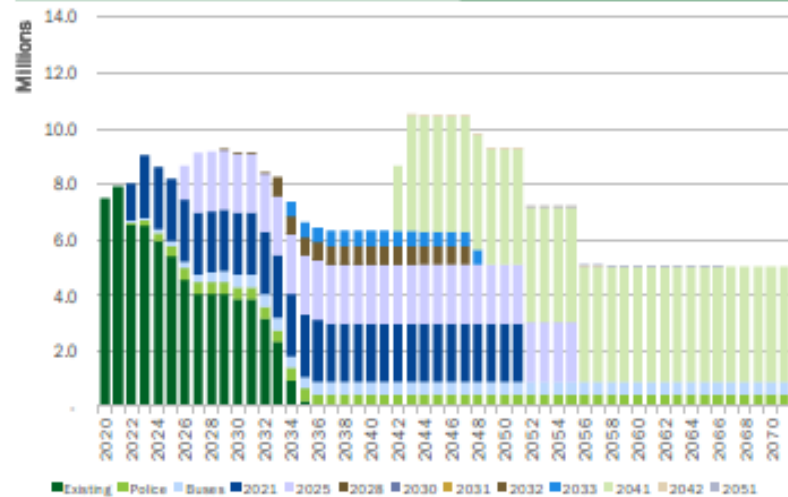
PROJECTS IN RANK ORDER NEW BEAZLEY FY2025 (SEE PAGE 6)

CIP Projects

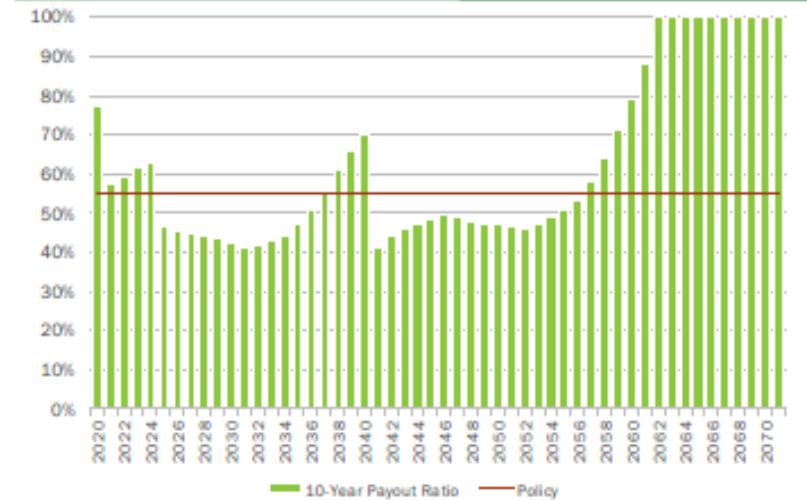
Projects ⁽¹⁾	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles ⁽²⁾		5	2020+	\$ 3,200,000 ⁽³⁾
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2025	1,054,533
8 Beazley Elementary School - New	4	30	2025	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	1,000,000
12 PGHS Technology Infrastructure	8	15	2028	209,580
13 Buses	9	10	2021+	2,884,000 ⁽³⁾
14 Clements Technology Infrastr.	10	15	2032	133,560
15 PG Fire Company 1 Renovations	11	15	2032	1,500,000
16 Self-Contained Breathing App.	12	15	2032	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2032	232,192
18 Moore Technology Infrastructure	14	15	2032	73,500
19 Elementary Sch. Tech. Infrastr.	15	15	2032	206,640
20 Beazley Trailer Replacement	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	15	2032	140,939
22 PGHS Trailer Replacement	18	15	2032	140,000
23 South Trailer Replacement	19	15	2032	210,000
24 PGHS Bleachers	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2032	840,000
26 Fire/EMS Opticom System	22	15	2032	448,228
27 PGHS Auditorium	23	15	2033	1,475,532
28 Temple Tennis Courts	24	15	2032	172,380
29 PGEC Trailer Replacement	25	15	2032	504,000
30 Wells Station Road Station	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2041	62,941,477
32 Field Hockey Lighting	28	15	2032	286,443
33 Field House Addition	29	15	2032	281,708
34 Carson CC Baseball Field	30	15	2033	90,000
35 Carson CC Playground	31	15	2033	72,000
36 Turf Grass	32	15	2033	1,000,000
37 Carson CC Pavilion	33	15	2042	118,000
38 Parks & Rec Dog Parks	34	15	2051	70,000
39 Total Projects				\$ 152,596,981

MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 1 [SEE PAGE 7]

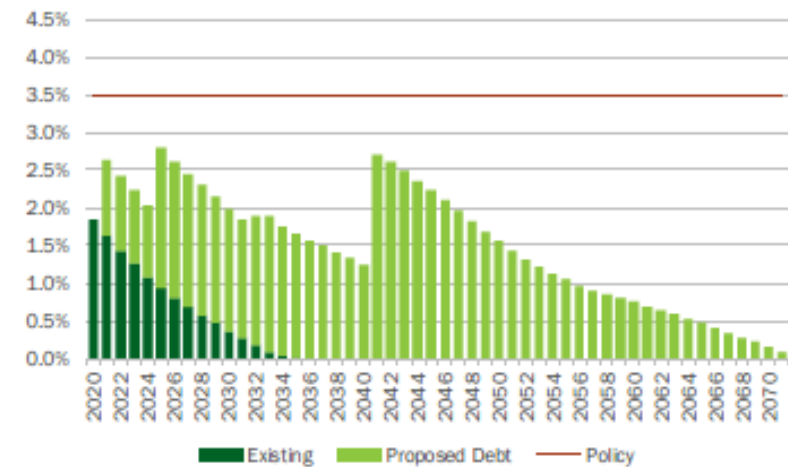
Existing & Proposed Debt Service^(1,2)



10-Year Payout⁽¹⁾

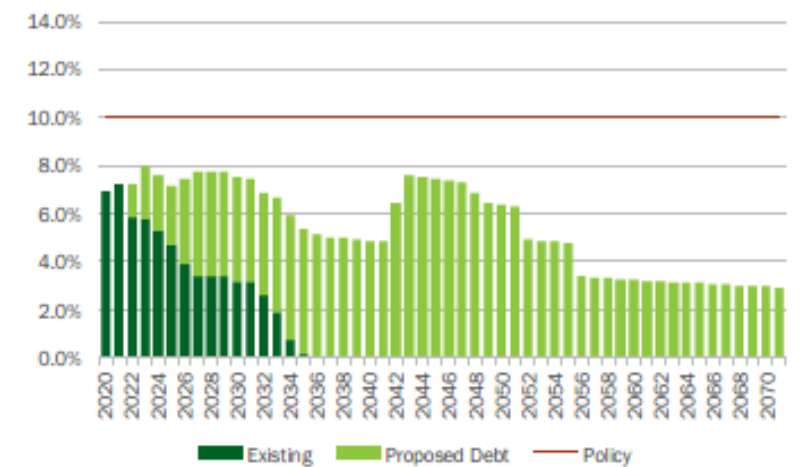


Debt to Assessed Value⁽¹⁾



⁽¹⁾ Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

Debt Service to Expenditures⁽²⁾



⁽²⁾ Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

DEBT AFFORDABILITY ANALYSIS – SCENARIO 1 [SEE PAGE 8] – LIMIT RE TAX INCREASE TO 5¢ IN FY2021

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U					
	Debt Service Requirements										Revenue Available for DE					Debt Service Cash Flow Surplus/Deficit									
											From the Fire Apparatus Replacement					2009/10 VML/SAO RZED and R&B									
	County Obligations Debt Service	Local Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (CDBG/IDEA) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	Fund (2) Dedicated (Revenue)	Economic Development Match Tax (CDBG/IDEA)	Federal Subsidy (4)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Revenue Utilized	Adjusted Surplus/ (Deficit)	Incremental Tax Equivalent	Capital Resource Fund Balance					
FY																									
2020	3,899,078	2,633,882	298,937	337,682	385,818	-	-	7,813,420	6,799,027	337,482	349,938	18,802	-	7,861,208	27,387	-	-	27,387	-	27,387					
2021	4,097,044	2,616,796	343,818	484,267	386,118	-	-	7,891,030	6,799,027	484,267	346,118	18,248	218,002	7,893,663	(27,387)	1,262,800	-	1,235,113	6.80%	1,262,800					
2022	4,090,813	3,321,187	347,427	483,438	388,168	1,318,887	48,838	7,967,047	6,799,027	484,438	348,168	53,178	-	7,881,798	(318,239)	1,278,128	-	969,876	-	2,222,332					
2023	4,082,128	3,311,390	433,841	483,848	388,089	2,230,834	98,078	9,028,974	6,799,027	483,848	348,089	9,879	-	7,880,911	(3,318,044)	1,287,878	(60,187)	-	-	2,162,189					
2024	3,831,386	3,297,308	438,143	484,088	388,728	2,230,834	118,618	8,812,870	6,799,027	484,088	348,728	6,781	-	7,875,591	(837,280)	1,300,798	-	383,678	-	2,823,664					
2025	3,220,490	3,223,888	438,266	484,083	388,281	2,230,834	198,188	8,178,733	6,799,027	484,083	348,281	3,456	-	7,872,816	(935,920)	1,311,763	-	807,843	-	3,333,507					
2026	2,961,793	3,214,817	430,000	-	388,668	3,436,786	247,697	8,686,611	6,799,027	-	348,668	-	-	7,186,478	(5,671,738)	1,326,800	(144,838)	-	-	3,188,672					
2027	2,961,016	711,938	430,000	-	383,853	4,384,875	297,237	9,118,915	6,799,027	-	383,853	-	-	7,182,880	(5,936,033)	1,340,169	(898,888)	-	-	2,892,808					
2028	2,961,911	711,978	430,000	-	386,818	4,384,875	366,776	9,172,461	6,799,027	-	386,818	-	-	7,185,948	(5,986,911)	1,353,871	(832,860)	-	-	1,989,888					
2029	2,961,389	711,764	430,000	-	384,729	4,373,723	396,316	9,237,931	6,799,027	-	384,729	-	-	7,183,798	(2,054,148)	1,367,107	(887,038)	-	-	1,272,827					
2030	2,799,029	711,238	430,000	-	387,400	4,373,723	448,888	9,107,246	6,799,027	-	387,400	-	-	7,186,227	(5,820,817)	1,380,778	(840,039)	-	-	732,787					
2031	2,798,188	710,618	430,000	-	388,816	4,373,723	490,000	9,111,162	6,799,027	-	388,816	-	-	7,187,843	(5,821,318)	1,394,888	(828,734)	-	-	204,064					
2032	2,868,888	887,900	430,000	-	-	4,373,723	490,000	8,807,488	6,799,027	-	-	-	-	6,799,027	(5,808,481)	1,408,831	(198,830)	-	-	6,124					
2033	1,722,101	881,600	430,000	-	-	5,031,416	490,000	8,226,117	6,799,027	-	-	-	-	6,799,027	(5,426,090)	1,422,617	(3,474)	-	-	890					
2034	899,812	-	430,000	-	-	5,847,486	490,000	7,367,388	6,799,027	-	-	-	-	6,799,027	(968,361)	1,436,843	-	888,802	-	888,802					
2035	383,018	-	430,000	-	-	5,847,486	490,000	6,620,471	6,799,027	-	-	-	-	6,799,027	178,556	1,451,211	-	1,429,787	-	2,489,818					
2036	-	-	430,000	-	-	5,847,486	490,000	6,427,486	6,799,027	-	-	-	-	6,799,027	371,541	1,466,723	-	1,837,266	-	4,326,213					
2037	-	-	430,000	-	-	5,827,290	490,000	6,307,290	6,799,027	-	-	-	-	6,799,027	491,777	1,480,381	-	1,972,187	-	6,308,370					
2038	-	-	430,000	-	-	5,827,290	490,000	6,307,290	6,799,027	-	-	-	-	6,799,027	491,777	1,495,184	-	1,986,961	-	8,295,331					
2039	-	-	430,000	-	-	5,827,290	490,000	6,307,290	6,799,027	-	-	-	-	6,799,027	491,777	1,510,138	-	2,001,913	-	10,297,244					
2040	-	-	430,000	-	-	5,827,290	490,000	6,307,290	6,799,027	-	-	-	-	6,799,027	491,777	1,525,238	-	2,017,014	-	12,314,258					
2041	-	-	430,000	-	-	5,827,290	490,000	6,307,290	6,799,027	-	-	-	-	6,799,027	491,777	1,540,490	-	2,032,287	-	14,346,526					
2042	-	-	430,000	-	-	7,787,896	490,000	8,667,896	6,799,027	-	-	-	-	6,799,027	(3,888,869)	1,556,895	(312,634)	-	-	14,033,891					
2043	-	-	430,000	-	-	9,384,888	490,000	10,474,888	6,799,027	-	-	-	-	6,799,027	(3,679,839)	1,571,684	(2,104,385)	-	-	11,929,506					
2044	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,658,889)	1,587,168	(2,089,820)	-	-	9,839,688					
2045	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,658,889)	1,603,040	(2,073,849)	-	-	7,803,737					
2046	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,658,889)	1,618,070	(2,057,818)	-	-	5,767,818					
2047	-	-	430,000	-	-	9,876,016	490,000	10,466,016	6,799,027	-	-	-	-	6,799,027	(3,658,889)	1,633,261	(2,041,728)	-	-	3,746,090					
2048	-	-	430,000	-	-	8,918,322	490,000	9,798,322	6,799,027	-	-	-	-	6,799,027	(2,899,298)	1,651,614	(1,347,681)	-	-	2,398,408					
2049	-	-	430,000	-	-	8,602,282	490,000	9,292,282	6,799,027	-	-	-	-	6,799,027	(2,683,258)	1,668,130	(818,120)	-	-	1,583,284					
2050	-	-	430,000	-	-	8,602,282	490,000	9,292,282	6,799,027	-	-	-	-	6,799,027	(2,683,258)	1,684,811	(798,466)	-	-	784,860					
2051	-	-	430,000	-	-	8,602,282	490,000	9,292,282	6,799,027	-	-	-	-	6,799,027	(2,683,258)	1,701,698	(781,896)	-	-	3,264					
2052	-	-	430,000	-	-	6,298,180	490,000	6,788,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,718,676	-	1,339,553	-	1,342,787					
2053	-	-	430,000	-	-	6,298,180	490,000	6,788,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,735,883	-	1,356,740	-	2,699,537					
2054	-	-	430,000	-	-	6,298,180	490,000	6,788,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,753,221	-	1,374,098	-	4,073,636					
2055	-	-	430,000	-	-	6,298,180	490,000	6,788,180	6,799,027	-	-	-	-	6,799,027	(379,123)	1,770,783	-	1,391,631	-	5,465,268					
2056	-	-	430,000	-	-	6,173,911	490,000	6,663,911	6,799,027	-	-	-	-	6,799,027	1,125,116	1,788,481	-	3,933,677	-	9,898,843					
2057	-	-	430,000	-	-	6,173,911	490,000	6,663,911	6,799,027	-	-	-	-	6,799,027	1,148,156	1,806,346	-	3,951,493	-	12,850,304					
2058	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,824,809	-	3,880,138	-	16,730,442					
2059	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,842,493	-	3,898,382	-	19,728,824					
2060	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,861,080	-	3,916,809	-	23,345,633					
2061	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,879,690	-	3,935,419	-	26,881,052					
2062	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,898,487	-	3,954,216	-	30,835,268					
2063	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,917,472	-	3,973,201	-	34,308,469					
2064	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,936,647	-	3,992,376	-	38,000,845					
2065	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,956,013	-	3,711,742	-	41,712,887					
2066	-	-	430,000	-	-	6,163,296	490,000	6,653,296	6,799,027	-	-	-	-	6,799,027	1,785,729	1,975,874	-	3,731,302	-	45,443,880					
2067	-	-	430,000	-	-	6,167,032	490,000	6,657,032	6,799,027	-	-	-	-	6,799,027	1,782,028	1,995,329	-	3,751,384	-	49,201,244					
2068	-	-	430,000	-	-	6,167,032	490,000	6,657,032	6,799,027	-	-	-	-	6,799,027	1,782,028	2,015,283	-	3,771,307	-	52,972,811					
2069	-	-	430,000	-	-	6,167,032	490,000	6,657,032	6,799,027	-	-	-	-	6,799,027	1,										

DEBT AFFORDABILITY ANALYSIS – SCENARIO 1 NATURAL TAX INCREASE

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Debt Service Requirements										Revenue Available for DS										Debt Service Cash Flow Surplus (Deficit)				
FY	County	School	Police Vehicle	Fire	Economic	CSP Debt Service	Bus Rolling	Total	General Fund	Apparatus	Economic	2010/2011	Other	Total	Surplus/	Revenue From	Capital	Adjusted	Estimated	Capital	Surplus/	Incremental	Revenue Fund	
	Obligations Debt Service	Obligations Debt Service	Obligations	Obligations	Development (Cross-jurisdiction)					Replacement	Development	WVL/VACD												Federal
2020	3,898,276	2,838,863	298,807	337,482	385,916	-	-	7,851,829	6,799,027	337,482	385,916	18,803	-	7,641,210	27,387	-	-	-	27,387	-	-	-	27,387	
2021	4,097,264	2,818,796	363,816	684,267	386,118	-	-	7,851,050	6,799,027	684,267	386,118	18,248	218,000	7,903,661	(27,387)	-	-	(27,387)	-	-	-	-	-	
2022	4,090,810	3,321,587	587,827	686,436	386,158	1,318,687	99,939	7,897,047	6,799,027	686,436	386,158	13,278	-	7,680,790	(318,248)	-	-	-	(318,248)	-	-	5,444	-	
2023	4,082,129	3,311,990	613,841	683,809	386,059	2,235,634	99,979	6,028,674	6,799,027	683,809	386,059	9,979	-	7,690,917	(1,348,044)	318,401	-	-	(1,029,642)	-	-	4,607	-	
2024	3,831,364	3,297,308	636,143	684,095	385,728	2,235,634	108,818	8,812,870	6,799,027	684,095	385,728	6,781	-	7,675,861	(637,280)	3,381,848	-	-	424,268	-	-	-	824,268	
2025	3,220,450	3,223,899	635,264	684,093	386,261	2,235,634	108,558	8,178,739	6,799,027	684,093	386,261	3,456	-	7,672,814	(635,920)	3,379,160	-	-	869,240	-	-	-	1,293,801	
2026	2,863,793	3,218,813	630,000	-	385,028	3,438,766	217,697	6,896,451	6,799,027	-	385,028	-	-	7,284,679	(1,477,178)	3,388,915	(82,835)	-	-	-	-	-	1,230,688	
2027	2,861,016	711,839	630,000	-	383,803	4,366,673	297,237	9,168,608	6,799,027	-	383,803	-	-	7,182,885	(1,836,035)	3,402,860	(837)	-	-	-	-	-	-	677,461
2028	2,861,011	711,878	630,000	-	386,018	4,366,673	346,776	9,172,697	6,799,027	-	386,018	-	-	7,188,661	(1,886,911)	3,416,828	(807)	-	-	-	-	-	-	507,761
2029	2,861,389	711,744	630,000	-	384,729	4,373,723	396,316	9,237,801	6,799,027	-	384,729	-	-	7,183,788	(2,064,145)	3,430,987	(507,762)	(618,387)	-	-	5,444	-	-	
2030	2,798,029	711,238	630,000	-	387,600	4,373,723	448,888	9,337,248	6,799,027	-	387,600	-	-	7,186,427	(1,820,817)	3,449,997	-	-	48,030	-	-	-	-	85,030
2031	2,798,066	710,468	630,000	-	388,816	4,373,723	450,000	9,311,162	6,799,027	-	388,816	-	-	7,187,861	(1,823,319)	3,451,806	-	-	62,186	-	-	-	-	507,211
2032	2,868,865	587,800	630,000	-	-	4,373,723	450,000	8,607,488	6,799,027	-	-	-	-	6,799,027	(1,838,444)	3,458,360	-	-	398,898	-	-	-	-	904,111
2033	1,722,101	581,600	630,000	-	-	6,031,418	450,000	8,226,117	6,799,027	-	-	-	-	6,799,027	(1,827,090)	3,429,414	-	-	899,324	-	-	-	-	1,103,444
2034	898,812	-	630,000	-	-	5,847,486	450,000	7,387,368	6,799,027	-	-	-	-	6,799,027	(668,361)	3,448,688	-	-	1,477,327	-	-	-	-	2,983,761
2035	383,018	-	630,000	-	-	5,847,486	450,000	6,620,474	6,799,027	-	-	-	-	6,799,027	(1,778,888)	3,446,126	-	-	2,244,681	-	-	-	-	4,828,441
2036	-	-	630,000	-	-	5,847,486	450,000	6,427,481	6,799,027	-	-	-	-	6,799,027	(371,875)	3,488,796	-	-	2,488,387	-	-	-	-	7,283,861
2037	-	-	630,000	-	-	5,427,290	450,000	6,337,313	6,799,027	-	-	-	-	6,799,027	681,777	3,507,684	-	-	2,899,431	-	-	-	-	9,883,231
2038	-	-	630,000	-	-	5,427,290	450,000	6,337,313	6,799,027	-	-	-	-	6,799,027	681,777	3,528,735	-	-	2,920,607	-	-	-	-	12,803,742
2039	-	-	630,000	-	-	5,427,290	450,000	6,337,313	6,799,027	-	-	-	-	6,799,027	681,777	3,550,118	-	-	2,841,784	-	-	-	-	15,145,333
2040	-	-	630,000	-	-	5,427,290	450,000	6,337,313	6,799,027	-	-	-	-	6,799,027	681,777	3,571,638	-	-	2,883,298	-	-	-	-	17,808,631
2041	-	-	630,000	-	-	5,427,290	450,000	6,337,313	6,799,027	-	-	-	-	6,799,027	681,777	3,593,233	-	-	2,889,010	-	-	-	-	20,483,450
2042	-	-	630,000	-	-	7,787,886	450,000	8,687,818	6,799,027	-	-	-	-	6,799,027	(1,888,928)	3,528,186	-	-	348,637	-	-	-	-	20,860,475
2043	-	-	630,000	-	-	9,664,866	450,000	10,474,816	6,799,027	-	-	-	-	6,799,027	(3,675,839)	3,537,517	(4,638,621)	-	-	-	-	-	-	16,651,696
2044	-	-	630,000	-	-	9,576,016	450,000	10,266,031	6,799,027	-	-	-	-	6,799,027	(3,686,968)	3,539,080	(5,387,298)	-	-	-	-	-	-	16,024,668
2045	-	-	630,000	-	-	9,576,016	450,000	10,456,031	6,799,027	-	-	-	-	6,799,027	(3,686,968)	3,582,287	(3,374,702)	-	-	-	-	-	-	16,429,896
2046	-	-	630,000	-	-	9,576,016	450,000	10,456,031	6,799,027	-	-	-	-	6,799,027	(3,686,968)	3,598,110	(3,383,878)	-	-	-	-	-	-	16,276,675
2047	-	-	630,000	-	-	9,576,016	450,000	10,456,031	6,799,027	-	-	-	-	6,799,027	(3,686,968)	3,528,183	(3,328,828)	-	-	-	-	-	-	13,949,261
2048	-	-	630,000	-	-	8,918,322	450,000	9,786,321	6,799,027	-	-	-	-	6,799,027	(2,889,298)	3,581,643	(837,892)	-	-	-	-	-	-	13,101,369
2049	-	-	630,000	-	-	8,402,282	450,000	9,242,313	6,799,027	-	-	-	-	6,799,027	(2,483,258)	3,574,807	(1,048,238)	-	-	-	-	-	-	13,054,131
2050	-	-	630,000	-	-	8,402,282	450,000	9,242,313	6,799,027	-	-	-	-	6,799,027	(2,483,258)	3,588,707	(84,548)	-	-	-	-	-	-	13,598,881
2051	-	-	630,000	-	-	8,402,282	450,000	9,242,313	6,799,027	-	-	-	-	6,799,027	(2,483,258)	3,432,694	(80,540)	-	-	-	-	-	-	13,047,989
2052	-	-	630,000	-	-	9,286,180	450,000	7,779,131	6,799,027	-	-	-	-	6,799,027	(378,123)	3,468,902	-	-	2,687,788	-	-	-	-	16,105,788
2053	-	-	630,000	-	-	9,286,180	450,000	7,779,131	6,799,027	-	-	-	-	6,799,027	(378,123)	3,471,390	-	-	2,682,267	-	-	-	-	17,238,056
2054	-	-	630,000	-	-	9,286,180	450,000	7,779,131	6,799,027	-	-	-	-	6,799,027	(378,123)	3,496,104	-	-	2,516,861	-	-	-	-	18,328,937
2055	-	-	630,000	-	-	9,286,180	450,000	7,779,131	6,799,027	-	-	-	-	6,799,027	(378,123)	3,521,065	-	-	2,541,942	-	-	-	-	21,446,977
2056	-	-	630,000	-	-	5,173,911	450,000	6,053,911	6,799,027	-	-	-	-	6,799,027	3,788,128	3,686,276	-	-	4,291,390	-	-	-	-	26,758,377
2057	-	-	630,000	-	-	5,173,911	450,000	6,053,911	6,799,027	-	-	-	-	6,799,027	3,748,108	3,671,738	-	-	4,316,494	-	-	-	-	30,074,229
2058	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,687,686	-	-	4,353,180	-	-	-	-	34,426,419
2059	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,623,430	-	-	4,379,189	-	-	-	-	38,807,608
2060	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,688,688	-	-	4,408,384	-	-	-	-	43,212,992
2061	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,676,161	-	-	4,431,890	-	-	-	-	47,644,883
2062	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,702,803	-	-	4,458,682	-	-	-	-	52,103,565
2063	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,729,802	-	-	4,485,681	-	-	-	-	56,589,181
2064	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,757,282	-	-	4,512,682	-	-	-	-	61,102,863
2065	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,784,834	-	-	4,540,683	-	-	-	-	66,642,711
2066	-	-	630,000	-	-	5,183,298	450,000	6,053,298	6,799,027	-	-	-	-	6,799,027	3,788,729	3,812,672	-	-	4,568,683	-	-	-	-	70,211,120
2067	-	-	630,000	-	-	5,187,002	450,000	6,037,002	6,799,027	-	-	-	-	6,799,027	3,782,028	3,840,799	-	-	4,602,824	-	-	-	-	74,813,944
2068	-	-	630,0</																					

CIP FINANCING SCENARIO 2 – PROJECTS IN RANK ORDER NEW BEAZLEY IN 2034 [SEE PAGE 11]

Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles ⁽¹⁾	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support ⁽²⁾	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center ⁽²⁾	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2034	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2034	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000
12 PGHS Technology Infrastructure	15	2021	-	209,580	-	-	-	-	-	209,580	-	209,580
13 Buses ⁽³⁾	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	133,560	-	-	-	-	-	133,560	-	133,560
15 PG Fire Company 1 Renovations	15	2021	-	1,500,000	-	-	-	-	-	1,500,000	-	1,500,000
16 Self-Contained Breathing Apparatus	15	2021	-	1,556,100	-	-	-	-	-	1,556,100	-	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2021	-	232,192	-	-	-	-	-	232,192	-	232,192
18 Moore Technology Infrastructure	15	2021	-	73,500	-	-	-	-	-	73,500	-	73,500
19 Elementary School Technology Infrastructure	15	2021	-	206,640	-	-	-	-	-	206,640	-	206,640
20 Beazley Trailer Replacement (4 of 7 needed)	15	2021	-	280,000	-	-	-	-	-	280,000	-	280,000
21 Courtroom Audio Visual Refresh	15	2021	-	140,939	-	-	-	-	-	140,939	-	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2021	-	140,000	-	-	-	-	-	140,000	-	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2021	-	210,000	-	-	-	-	-	210,000	-	210,000
24 PGHS Bleachers	15	2021	-	306,803	-	-	-	-	-	306,803	-	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2021	-	840,000	-	-	-	-	-	840,000	-	840,000
26 Fire/EMS Opticom System	15	2021	-	448,228	-	-	-	-	-	448,228	-	448,228
27 PGHS Auditorium	15	2021	-	1,475,532	-	-	-	-	-	1,475,532	-	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2021	-	172,380	-	-	-	-	-	172,380	-	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2021	-	504,000	-	-	-	-	-	504,000	-	504,000
30 Wells Station Road Fire & EMS Station	15	2024	-	-	-	-	3,100,000	-	-	3,100,000	-	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2036	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2025	-	-	-	-	-	286,443	-	286,443	-	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2037	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2048	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2051	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2051	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2051	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2051	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$5,070,000	\$42,532,101	\$ 812,000	\$812,000	\$3,912,000	\$ 1,098,443	\$812,000	\$ 55,048,544	\$97,548,437	\$ 152,596,981

CIP FINANCING SCENARIO 2 – PROJECTS IN RANK ORDER NEW BEAZLEY IN 2034 [SEE PAGE 12]

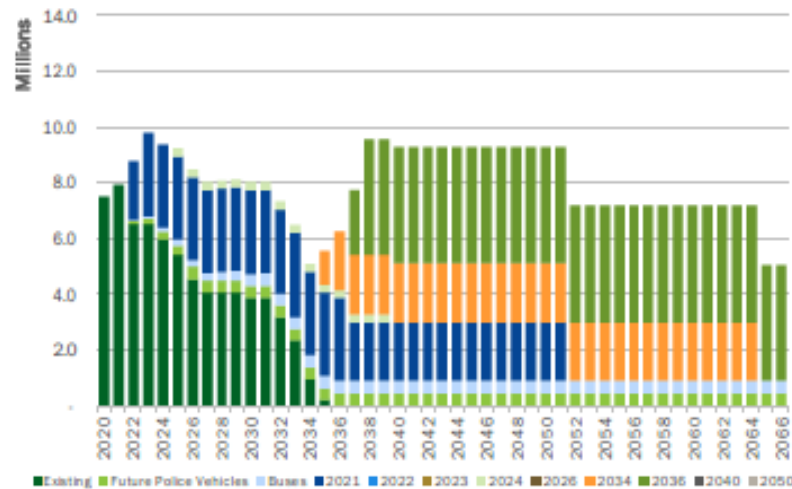
CIP Projects

Projects ⁽¹⁾	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles ⁽²⁾		5	2020+	\$ 3,200,000 ⁽³⁾
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2034	1,054,533
8 Beazley Elementary School - New	4	30	2034	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	1,000,000
12 PGHS Technology Infrastructure	8	15	2021	209,580
13 Buses	9	10	2021+	2,884,000 ⁽³⁾
14 Clements Technology Infrastr.	10	15	2021	133,560
15 PG Fire Company 1 Renovations	11	15	2021	1,500,000
16 Self-Contained Breathing App.	12	15	2021	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2021	232,192
18 Moore Technology Infrastructure	14	15	2021	73,500
19 Elementary Sch. Tech. Infrastr.	15	15	2021	206,640
20 Beazley Trailer Replacement	16	15	2021	280,000
21 Courtroom Audio Visual Refresh	17	15	2021	140,939
22 PGHS Trailer Replacement	18	15	2021	140,000
23 South Trailer Replacement	19	15	2021	210,000
24 PGHS Bleachers	20	15	2021	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2021	840,000
26 Fire/EMS Opticom System	22	15	2021	448,228
27 PGHS Auditorium	23	15	2021	1,475,532
28 Temple Tennis Courts	24	15	2021	172,380
29 PGEC Trailer Replacement	25	15	2021	504,000
30 Wells Station Road Station	26	15	2024	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2036	62,941,477
32 Field Hockey Lighting	28	15	2025	286,443
33 Field House Addition	29	15	2037	281,708
34 Carson CC Baseball Field	30	15	2048	90,000
35 Carson CC Playground	31	15	2051	72,000
36 Turf Grass	32	15	2051	1,000,000
37 Carson CC Pavilion	33	15	2051	118,000
38 Parks & Rec Dog Parks	34	15	2051	70,000
39 Total Projects				\$ 152,596,981

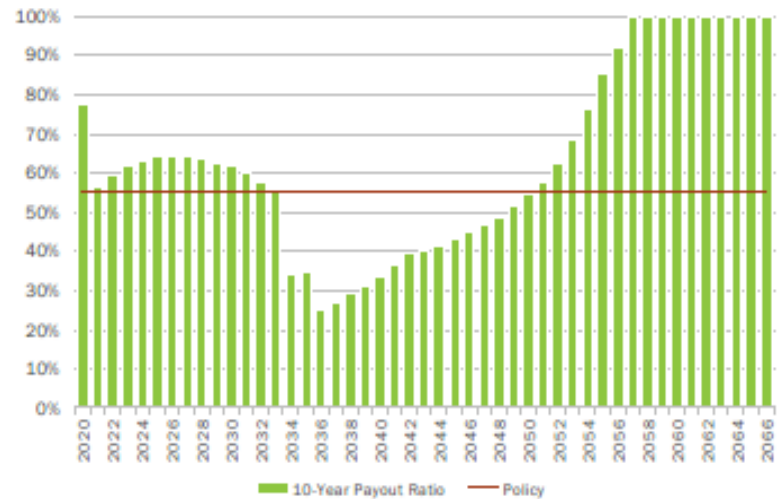
MULTI-YEAR CIP – KEY DEBT RATIOS/POLICIES SCENARIO 2

[SEE PAGE 13]

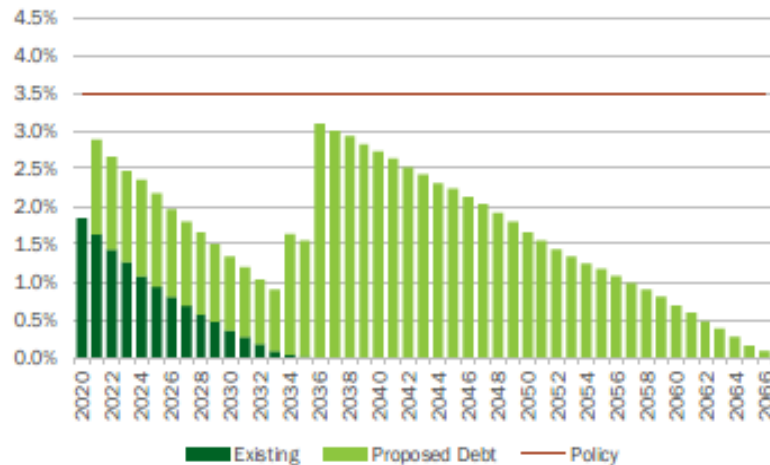
Existing & Proposed Debt Service^(1,2)



10-Year Payout⁽¹⁾



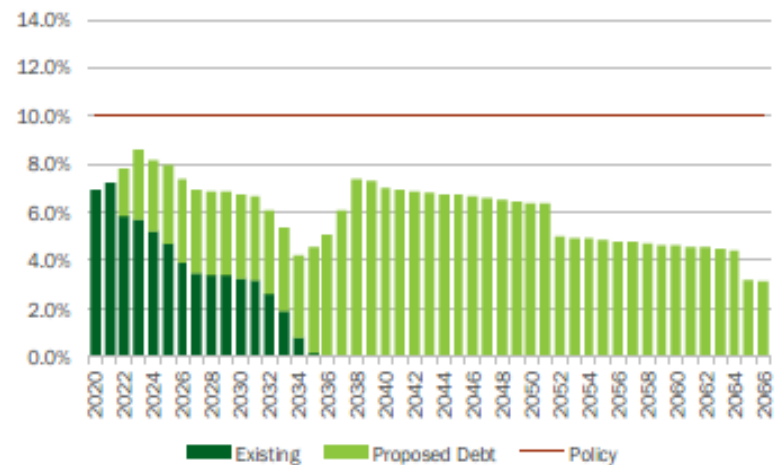
Debt to Assessed Value⁽¹⁾



⁽¹⁾ Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

DAVENPORT & COMPANY

Debt Service to Expenditures⁽²⁾



⁽²⁾ Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

DEBT AFFORDABILITY ANALYSIS – SCENARIO 2 LIMIT RE TAX INCREASE TO 5¢ IN FY2021 [SEE PAGE 14]

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Debt Service Requirements									Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police/Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspoint) Obligations	CSP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Fund (Dedicated Permitted)	Economic Development Match Tax (Crosspoint)	2010NAB VML/VACD R2ED and RAB Federal Subsidy**	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	266,507	337,462	385,918	-	-	7,513,823	6,799,027	337,462	385,918	18,802	-	7,541,208	27,387	-	-	27,387	-	1,262,500
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	\$.004	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,076,641	49,539	8,755,302	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,073,603)	1,275,125	-	201,722	-	1,484,222
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,088,789	99,079	9,787,129	6,799,027	483,845	388,059	9,879	-	7,680,911	(2,106,218)	1,287,876	(816,342)	-	-	645,880
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,088,789	148,618	9,371,034	6,799,027	484,055	385,728	6,761	-	7,675,581	(1,695,453)	1,300,755	(384,679)	-	-	261,201
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,267,606	186,158	9,215,707	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,542,891)	1,313,763	(229,129)	-	-	22,072
2026	3,841,054	1,214,517	430,000	-	385,648	2,293,369	247,697	8,513,034	6,799,027	-	385,648	-	-	7,184,675	(1,328,359)	1,326,900	(1,449)	-	-	20,624
2027	3,841,054	711,839	430,000	-	383,853	2,293,369	297,237	8,057,451	6,799,027	-	383,853	-	-	7,182,880	(874,522)	1,340,169	-	465,638	-	486,281
2028	3,841,911	711,878	430,000	-	386,918	2,293,369	346,776	8,110,953	6,799,027	-	386,918	-	-	7,185,945	(625,007)	1,353,571	-	438,562	-	914,825
2029	3,841,389	711,744	430,000	-	384,729	2,293,369	396,216	8,157,547	6,799,027	-	384,729	-	-	7,183,758	(873,785)	1,367,507	-	393,315	-	1,308,140
2030	3,758,029	711,238	430,000	-	387,402	2,293,369	445,955	8,026,960	6,799,027	-	387,402	-	-	7,186,427	(840,662)	1,380,778	-	540,214	-	1,848,458
2031	3,758,168	710,458	430,000	-	388,816	2,293,369	450,000	8,030,809	6,799,027	-	388,816	-	-	7,187,843	(842,966)	1,394,585	-	551,620	-	2,400,078
2032	3,565,985	587,800	430,000	-	-	2,293,369	450,000	7,327,134	6,799,027	-	-	-	-	6,799,027	(528,107)	1,408,531	-	880,424	-	3,280,498
2033	3,722,101	591,600	430,000	-	-	2,293,369	450,000	6,487,070	6,799,027	-	-	-	-	6,799,027	311,957	1,422,617	-	1,734,574	-	5,015,072
2034	939,912	-	430,000	-	-	2,293,369	450,000	5,113,281	6,799,027	-	-	-	-	6,799,027	1,685,746	1,436,843	-	2,122,589	-	8,137,661
2035	193,015	-	430,000	-	-	4,499,491	450,000	5,572,506	6,799,027	-	-	-	-	6,799,027	1,226,521	1,451,211	-	2,677,732	-	10,815,393
2036	-	-	430,000	-	-	5,817,608	450,000	6,297,608	6,799,027	-	-	-	-	6,799,027	501,419	1,465,723	-	1,987,143	-	12,782,536
2037	-	-	430,000	-	-	6,899,553	450,000	7,779,553	6,799,027	-	-	-	-	6,799,027	(880,526)	1,480,381	-	499,855	-	13,282,391
2038	-	-	430,000	-	-	8,721,587	450,000	9,601,587	6,799,027	-	-	-	-	6,799,027	(2,902,560)	1,495,184	(1,307,375)	-	-	11,975,015
2039	-	-	430,000	-	-	8,721,587	450,000	9,601,587	6,799,027	-	-	-	-	6,799,027	(2,902,560)	1,510,136	(1,292,423)	-	-	10,682,592
2040	-	-	430,000	-	-	8,842,769	450,000	9,322,769	6,799,027	-	-	-	-	6,799,027	(2,523,742)	1,525,238	(998,505)	-	-	9,684,087
2041	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,540,490	(857,489)	-	-	8,726,598
2042	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,555,895	(842,086)	-	-	7,784,513
2043	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,571,454	(826,526)	-	-	6,857,988
2044	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,587,168	(810,811)	-	-	5,947,177
2045	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,603,040	(804,939)	-	-	5,052,237
2046	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,619,070	(789,909)	-	-	4,173,329
2047	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,635,261	(862,718)	-	-	3,310,610
2048	-	-	430,000	-	-	8,817,006	450,000	9,297,006	6,799,027	-	-	-	-	6,799,027	(2,497,979)	1,651,614	(846,386)	-	-	2,484,245
2049	-	-	430,000	-	-	8,825,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,668,130	(831,944)	-	-	1,624,301
2050	-	-	430,000	-	-	8,825,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,684,811	(821,283)	-	-	805,038
2051	-	-	430,000	-	-	8,825,101	450,000	9,305,101	6,799,027	-	-	-	-	6,799,027	(2,506,074)	1,701,618	(804,415)	-	-	623
2052	-	-	430,000	-	-	6,827,988	450,000	7,307,988	6,799,027	-	-	-	-	6,799,027	(508,971)	1,718,676	-	1,209,704	-	1,310,328
2053	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,735,963	-	1,252,328	-	2,462,556
2054	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,753,321	-	1,269,587	-	3,732,143
2055	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,770,753	-	1,287,119	-	5,019,262
2056	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,788,461	-	1,304,827	-	6,324,089
2057	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,804,346	-	1,322,711	-	7,644,800
2058	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,820,409	-	1,340,775	-	8,987,575
2059	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,842,653	-	1,359,019	-	10,346,594
2060	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,861,080	-	1,377,445	-	11,724,039
2061	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,879,690	-	1,396,056	-	13,120,095
2062	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,898,487	-	1,414,853	-	14,534,948
2063	-	-	430,000	-	-	6,822,641	450,000	7,282,641	6,799,027	-	-	-	-	6,799,027	(483,634)	1,917,472	-	1,433,838	-	15,968,786
2064	-	-	430,000	-	-	6,394,587	450,000	7,274,587	6,799,027	-	-	-	-	6,799,027	(475,542)	1,936,647	-	1,452,107	-	17,429,894
2065	-	-	430,000	-	-	4,270,328	450,000	5,150,328	6,799,027	-	-	-	-	6,799,027	1,648,689	1,954,013	-	2,604,712	-	21,034,606
2066	-	-	430,000	-	-	4,270,328	450,000	5,150,328	6,799,027	-	-	-	-	6,799,027	1,648,689	1,975,574	-	2,624,273	-	24,658,879
Total*	45,724,095	16,360,812	19,881,996	2,758,118	4,634,625	268,068,588	18,429,275	275,857,509	2,758,118	4,634,625	68,443	218,002	-	-	Total	73,282,930	(14,725,365)	-	\$.054	-

DEBT AFFORDABILITY ANALYSIS – SCENARIO 2 NATURAL TAX INCREASE [SEE PAGE 15]

Debt Service Requirements										Revenue Available for DE						Debt Service Cash Flow Surplus (Deficit)					
	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Construction) Obligations	CIP Debt Service	Bus Rolling Program	Total	General Fund Assigned Debt Service	From the Fire Apparatus Replacement Fund (2) Dedicated Percent	Economic Development Mileage Tax (Construction)	2010 GASB NGL/VACS K12 and BAE Federal Subsidy ⁽³⁾⁽⁴⁾	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax in Post	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance	
2020	3,898,076	2,639,803	298,507	337,482	385,918	-	-	7,131,820	6,799,027	337,482	385,918	18,802	-	7,531,209	27,387	-	-	27,387	-	27,387	
2021	4,297,016	2,819,796	313,819	364,267	395,118	-	-	7,831,000	6,799,027	684,267	395,118	18,218	218,002	7,905,663	(27,387)	-	(27,387)	-	6,314	-	
2022	4,696,813	3,020,587	327,427	386,438	395,188	2,076,651	69,939	8,765,232	6,799,027	684,438	395,188	13,378	-	7,689,799	(1,073,403)	-	-	(1,073,403)	8,314	-	
2023	4,982,126	3,111,390	333,811	403,806	398,009	2,888,789	99,079	9,787,126	6,799,027	683,806	398,009	9,879	-	7,690,915	(2,109,211)	1,086,137	-	(1,023,074)	8,974	-	
2024	5,251,384	3,297,358	338,143	426,055	388,728	2,888,789	138,818	9,571,025	6,799,027	684,055	388,728	6,781	-	7,675,691	(1,695,434)	2,127,280	-	-	831,856	831,856	
2025	5,220,650	3,223,899	435,264	484,053	388,293	3,267,608	198,158	9,251,701	6,799,027	684,053	388,291	3,486	-	7,672,816	(1,442,885)	2,168,585	-	-	806,691	1,037,608	
2026	5,061,795	3,216,817	430,000	-	388,648	3,263,369	227,257	8,253,231	6,799,027	-	388,648	-	-	7,184,875	(1,329,356)	2,213,038	-	-	884,750	1,878,198	
2027	5,061,816	711,939	430,000	-	388,843	3,263,369	297,237	8,087,411	6,799,027	-	388,843	-	-	7,182,884	(874,532)	2,181,739	-	-	9,146,601	-	
2028	5,061,811	711,978	430,000	-	388,818	3,263,369	336,778	8,105,953	6,799,027	-	388,818	-	-	7,189,935	(926,927)	2,213,686	-	-	1,000,685	8,885,083	
2029	5,061,989	711,764	430,000	-	388,729	3,263,369	396,316	8,167,841	6,799,027	-	388,729	-	-	7,183,799	(973,791)	2,239,793	-	-	1,262,002	9,747,085	
2030	5,758,029	711,238	430,000	-	387,650	3,263,369	458,858	8,026,900	6,799,027	-	387,650	-	-	7,188,421	(868,863)	2,268,181	-	-	1,617,687	7,188,742	
2031	5,758,068	710,458	430,000	-	388,818	3,263,369	630,809	8,939,029	6,799,027	-	388,818	-	-	7,187,843	(842,868)	2,280,732	-	-	1,637,767	8,802,808	
2032	5,888,869	687,800	430,000	-	3,263,369	430,000	7,327,138	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,089,841)	2,303,839	-	-	1,779,432	10,577,861	
2033	5,722,001	691,800	430,000	-	3,263,369	430,000	6,487,070	8,799,027	6,799,027	-	-	-	-	6,799,027	301,957	2,324,788	-	-	2,638,632	13,016,473	
2034	6,099,622	-	430,000	-	3,263,369	430,000	5,123,281	8,799,027	6,799,027	-	-	-	-	6,799,027	1,685,748	2,347,841	-	-	4,036,587	17,062,060	
2035	5,913,018	-	430,000	-	4,499,431	430,000	5,872,036	8,799,027	6,799,027	-	-	-	-	6,799,027	1,226,921	3,715,339	-	-	3,999,860	20,651,919	
2036	-	-	430,000	-	4,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	801,419	3,387,072	-	-	2,888,492	23,540,411	
2037	-	-	430,000	-	4,898,933	430,000	7,779,933	8,799,027	6,799,027	-	-	-	-	6,799,027	(889,021)	4,421,043	-	-	1,640,517	24,890,929	
2038	-	-	430,000	-	6,723,987	430,000	6,831,987	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,068,960)	4,485,206	(387,306)	-	-	24,833,623	
2039	-	-	430,000	-	6,723,987	430,000	6,831,987	8,799,027	6,799,027	-	-	-	-	6,799,027	602,840	4,489,706	(332,894)	-	-	24,300,789	
2040	-	-	430,000	-	6,643,789	430,000	6,922,789	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,025,742)	4,494,605	(26,339)	-	-	24,274,450	
2041	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,419,347	-	-	21,368	24,262,798	
2042	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,419,347	-	-	46,861	24,339,339	
2043	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,419,347	-	-	72,007	24,411,389	
2044	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,419,347	-	-	97,707	24,509,073	
2045	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,421,643	-	-	123,694	24,632,739	
2046	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,467,899	-	-	149,880	24,782,658	
2047	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,474,338	-	-	176,319	24,959,077	
2048	-	-	430,000	-	6,417,008	430,000	6,287,008	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,497,879)	2,501,081	-	-	203,002	25,162,077	
2049	-	-	430,000	-	6,426,101	430,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,006,076)	2,728,090	-	-	222,018	25,384,096	
2050	-	-	430,000	-	6,426,101	430,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,006,076)	2,755,373	-	-	249,299	25,633,396	
2051	-	-	430,000	-	6,426,101	430,000	6,309,101	8,799,027	6,799,027	-	-	-	-	6,799,027	(2,006,076)	2,782,807	-	-	276,833	25,910,230	
2052	-	-	430,000	-	6,427,998	430,000	7,307,998	8,799,027	6,799,027	-	-	-	-	6,799,027	(608,971)	2,810,788	-	-	301,785	26,212,015	
2053	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,836,863	-	-	329,877	26,541,892	
2054	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,867,292	-	-	358,618	26,890,576	
2055	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,895,926	-	-	387,360	27,277,936	
2056	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,924,886	-	-	416,280	27,694,216	
2057	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,954,133	-	-	445,811	28,139,997	
2058	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	2,983,676	-	-	475,886	28,615,883	
2059	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	3,013,411	-	-	506,577	29,122,460	
2060	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	3,043,646	-	-	537,868	29,659,328	
2061	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	3,073,480	-	-	569,648	30,228,976	
2062	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	3,103,813	-	-	602,189	30,831,165	
2063	-	-	430,000	-	6,402,661	430,000	7,282,661	8,799,027	6,799,027	-	-	-	-	6,799,027	(683,634)	3,134,371	-	-	635,719	31,466,884	
2064	-	-	430,000	-	6,384,887	430,000	7,278,887	8,799,027	6,799,027	-	-	-	-	6,799,027	(678,880)	3,167,230	-	-	669,481	32,136,365	
2065	-	-	430,000	-	6,270,328	430,000	6,180,328	8,799,027	6,799,027	-	-	-	-	6,799,027	1,618,699	3,198,902	-	-	697,601	32,833,966	
2066	-	-	430,000	-	6,270,328	430,000	6,180,328	8,799,027	6,799,027	-	-	-	-	6,799,027	1,618,699	3,230,890	-	-	729,590	33,563,556	
Total	65,724,095	16,369,813	29,881,998	2,758,118	4,851,425	268,088,988	18,429,275	375,867,608	2,758,118	4,851,425	68,445	218,002	-	3,046,899	(2,006,076)	2,728,090	-	-	8,189	33,563,556	

Tax Increase
 2022- 4.21¢
 2023 – 3.97¢
TOTAL \$8.18¢

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 Assumed Growth Rate: 1.0%

Up-Front 5.00¢ OR Reserves of \$51,921,450.

CONCLUSION

- Completing New Beazley and ***any other projects*** in the short-term is likely ***not*** possible without a tax increase beyond 5¢
- Delaying completion of Beazley until 2034 allows for completion of more projects over the next 5 years
- Focus – complete projects as County is able in CIP Committee rank order to the extent possible

Discussion Materials

Prince George County, Virginia



February 18, 2020



CIP Analysis | Future Projects



Overview | CIP Analysis Scenarios

- For the purposes of this illustration, all of the Scenarios herein assumes that the County utilizes \$218,002 of other reserves or revenues in FY 2021 to eliminate the equivalent tax impact of the 2019 Fall Financing.

- In order to illustrate and measure the impact of the County's potential CIP needs, the following Scenarios have been analyzed:
 1. Fund All CIP Projects by Rank as Capacity Allows
 2. Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows
 3. Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows with the Exception of the Following:
 - Fire Company 1 Renovations raised from Rank #11 to #7

- For each of the Scenarios above, the Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in the amount of \$328,000, reflecting the County's Local Match Requirement. The funding for these projects is assumed in Scenarios 1 to 3 as follows:
 1. FY 2026
 2. FY 2021
 3. FY 2021



Summary of Results | CIP Analysis

A			B		C	D		E		F		G			H		I	J		K		L		M		
Projects ⁽¹⁾			Amount		Term	Scenario 1		Scenario 2		Scenario 3		Committee			Rank		Term	Project Amounts		Scenario 1		Scenario 2		Scenario 3		
						Inc.	FY	Inc.	FY	Inc.	FY									FY	FY	FY				
1	Police Vehicles (Rolling Stock) ⁽²⁾		\$400,000/Yr		5	☑	2020+	☑	2020+	☑	2020+	1			Police Vehicles ⁽²⁾		5	\$	3,200,000		2020+	2020+	2020+	(2)		
2	New Walton Elementary School		\$31,954,151		30	☑	2021	☑	2021	☑	2021	2			Fire Apparatus		5		2,250,000		2020	2020	2020			
3	Fleet Garage Bay Expansion		\$2,100,000		15	☑	2027	☑	2021	☑	2021	3			Wellness Center		15		1,420,000		2020	2020	2020			
4	PG Fire Company 1 Renovations		\$2,500,000		15	☑	2032	☑	2021	☑	2021	4			Broadband Expansion		15		1,000,000		2020	2020	2020			
5	Buses (Rolling Stock) ⁽²⁾		\$412,000/Yr		10	☑	2021+	☑	2021+	☑	2021+	5			New Walton Design Phase		1	30	845,432		2021	2021	2021			
6	New Beazley Elementary School		\$32,163,252		30	☑	2025	☑	2034	☑	2027	6			New Walton Elementary School		2	30	31,108,719		2021	2021	2021			
7	All Other CIP Projects		\$73,125,578			☑	2021-42	☑	2021-37	☑	2021-41	7			Beazley Elem. Design Phase		3	30	1,054,533		2025	2034	2027			
8												8			New Beazley Elementary School		4	30	31,108,719		2025	2034	2027			
9	Borrowing Assumptions											9			PGHS Generator		5	15	179,220		2021	2021	2021			
10	Debt Service Structure					Level Debt Service		Level Debt Service		Level Debt Service		10			Zoll X Series monitors/defrib.		6	15	157,276		2021	2021	2021			
11	Longest Term (in Years)					30		30		30		11			Fleet Garage Bay Expansion		7	15	2,100,000		2027	2021	2021			
12	Assumed Planning Interest Rates											12			Tech. Infrast. (PGHS,Clements,Moore,ES)		8	15	328,000		2026	2021	2021			
13	5 Year Term					3.0%		3.0%		3.0%		13			Buses ⁽²⁾		9	10	2,884,000		2021+	2021+	2021+	(2)		
14	10 Year Term					3.5%		3.5%		3.5%		14			Clements Technology Infrastr.		10	15	-		2032	2021	2021			
15	15 Year Term					4.0%		4.0%		4.0%		15			PG Fire Company 1 Renovations ⁽⁵⁾		11	15	2,500,000		2032	2021	2021	(3)		
16	30 Year Term					5.0%		5.0%		5.0%		16			Self-Contained Breathing App.		12	15	1,556,100		2032	2021	2029			
17	Total CIP Projects Funded ⁽³⁾					\$154,401,701		\$154,401,701		\$154,401,701		17			6 Stryker Power Lift Stretchers		13	15	232,192		2032	2021	2032			
18	Total CIP Debt Service ⁽⁴⁾					\$275,727,662		\$275,727,662		\$275,727,662		18			Moore Technology Infrastructure		14	15	-		2031	2021	2031			
19												19			Elementary Sch. Tech. Infrastr.		15	15	-		2032	2021	2032			
20	Debt Ratios (Worst Shown)		Policy		Existing							20			Beazley Trailer Replacement		16	15	280,000		2032	2021	2032			
21	10-Year Payout Ratio		55.0%		77.8%	42.2%		26.6%		38.9%		21			Courtroom Audio Visual Refresh		17	15	140,939		2032	2021	2032			
22	Debt to Assessed Value		3.5%		1.8%	2.8%		3.0%		2.8%		22			PGHS Trailer Replacement		18	15	140,000		2032	2021	2032			
23	Debt Service to Expenditures		10.0%		6.9%	7.9%		8.6%		8.3%		23			South Trailer Replacement		19	15	210,000		2032	2021	2032			
24	Years Out of Compliance					28		18		26		24			PGHS Bleachers		20	15	306,803		2032	2021	2032			
25												25			Carson Sub-Station Comp 6 Reno.		21	15	840,000		2033	2021	2033			
26	Equivalent Tax Impact & Reserve Requirements											26			Fire/EMS Opticom System		22	15	448,228		2033	2021	2033			
27	Natural Tax Impact											27			PGHS Auditorium		23	15	1,475,532		2033	2023	2033			
28	2022					0.68¢		4.09¢		2.62¢		28			Temple Tennis Courts		24	15	172,380		2032	2022	2032			
29	2023					4.21¢		4.03¢		3.98¢		29			PGEC Trailer Replacement		25	15	504,000		2033	2025	2033			
30	2024					-		-		-		30			Wells Station Road Station		26	15	3,100,000		2033	2026	2033			
31	2025					-		-		-		31			Comp. High School Reno. & Add.		27	30	62,941,477		2042	2037	2041			
32	2026					-		-		-		32			Field Hockey Lighting		28	15	286,443		2033	2025	2033			
33	2027					-		-		-		33			Field House Addition		29	15	281,708		2033	2025	2033			
34	2028					0.57¢		-		-		34			Carson CC Baseball Field		30	15	90,000		2032	2025	2032			
35	2029					2.46¢		-		-		35			Carson CC Playground		31	15	72,000		2032	2024	2032			
36	2030					-		-		-		36			Turf Grass		32	15	1,000,000		2033	2026	2033			
37	2031					-		-		-		37			Carson CC Pavilion		33	15	118,000		2033	2025	2033			
38	Total Natural Tax Impact					7.91¢		8.12¢		6.61¢		38			Parks & Rec Dog Parks		34	15	70,000		2032	2025	2033			
39	Up-Front FY 2021 Equivalent Tax Impact					5.00¢		5.00¢		5.00¢		39			Total Projects ⁽³⁾		\$ 154,401,701									
40	Alternative Reserve Requirement					\$45,446,578		\$50,326,364		\$46,032,528																

- For the purposes of illustration, this analysis includes the Fall 2019 Financing in Existing Debt Service.
- Police Vehicles and Buses are included in the Capital Funding Analysis in both Scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles and \$412,000 (in principal) for Buses each fiscal year.
- Total Projects Funded includes the Fall 2019 Financing projects, all future CIP debt-funded projects reflected in the table to the right, and the total amount of Police Vehicles and Buses funded in FY 2020 through FY 2027. As reflected in footnote 2, the analysis assumes that Police Vehicles & Buses will continue to be funded in perpetuity.
- Total CIP Debt Service includes the Fall 2019 Financing (\$5,323,809) and all future CIP debt-funded projects (\$270,901,733); excludes rolling stock cash flows for police vehicles and buses that may be pay-go or debt-funded.
- For the purposes of funding projects in Scenario 3, the PG Fire Company 1 Renovations are assumed to be ranked #7, and the ranking of projects labelled #7-10 above are adjusted accordingly.



CIP Analysis Scenario 1

Fund All CIP Projects by Rank as Capacity Allows

- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2026 in the amount of \$328,000, reflecting the County's Local Match Requirement.

Multi-Year Capital Improvement Plan | Scenario 1

Fund All CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles ⁽¹⁾	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support ⁽²⁾	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center ⁽²⁾	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2025	-	-	-	-	-	1,054,533	-	1,054,533	-	1,054,533
8 Beazley Elementary School - New	30	2025	-	-	-	-	-	31,108,719	-	31,108,719	-	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2027	-	-	-	-	-	-	-	-	2,100,000	2,100,000
12 Tech. Infrastr. (PGHS,Clements,Moore,ES)	15	2026	-	-	-	-	-	-	-	-	328,000	328,000
13 Buses ⁽³⁾	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2032	-	-	-	-	-	-	-	-	2,500,000	2,500,000
16 Self-Contained Breathing Apparatus	15	2032	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2032	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2031	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2032	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2033	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2033	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2033	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2042	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2033	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2033	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2032	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2032	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2033	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2032	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 33,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 74,395,899	\$ 80,005,802	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	336,496	-	-	-	-	-	2,756,496	16,252,325	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	32,163,252	-	64,117,403	62,941,477	127,058,880
44 Totals		\$ 5,070,000	\$ 33,102,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 32,975,252	\$ 812,000	\$ 74,395,899	\$ 80,005,802	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.



CIP Borrowing Summary | Scenario 1

Fund All CIP Projects by Rank as Capacity Allows

CIP Projects

Projects ⁽¹⁾	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles ⁽²⁾		5	2020+	\$ 3,200,000 ⁽³⁾
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2025	1,054,533
8 Beazley Elementary School - New	4	30	2025	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2027	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	15	2026	328,000
13 Buses	9	10	2021+	2,884,000 ⁽³⁾
14 Clements Technology Infrast.	10	15	2032	
15 PG Fire Company 1 Renovations	11	15	2032	2,500,000
16 Self-Contained Breathing App.	12	15	2032	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2032	232,192
18 Moore Technology Infrastructure	14	15	2031	
19 Elementary Sch. Tech. Infrast.	15	15	2032	
20 Beazley Trailer Replacement	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	15	2032	140,939
22 PGHS Trailer Replacement	18	15	2032	140,000
23 South Trailer Replacement	19	15	2032	210,000
24 PGHS Bleachers	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2033	840,000
26 Fire/EMS Opticom System	22	15	2033	448,228
27 PGHS Auditorium	23	15	2033	1,475,532
28 Temple Tennis Courts	24	15	2032	172,380
29 PGEC Trailer Replacement	25	15	2033	504,000
30 Wells Station Road Station	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2042	62,941,477
32 Field Hockey Lighting	28	15	2033	286,443
33 Field House Addition	29	15	2033	281,708
34 Carson CC Baseball Field	30	15	2032	90,000
35 Carson CC Playground	31	15	2032	72,000
36 Turf Grass	32	15	2033	1,000,000
37 Carson CC Pavilion	33	15	2033	118,000
38 Parks & Rec Dog Parks	34	15	2032	70,000
39 Total Projects				\$ 154,401,701

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.

CIP Funding Assumptions

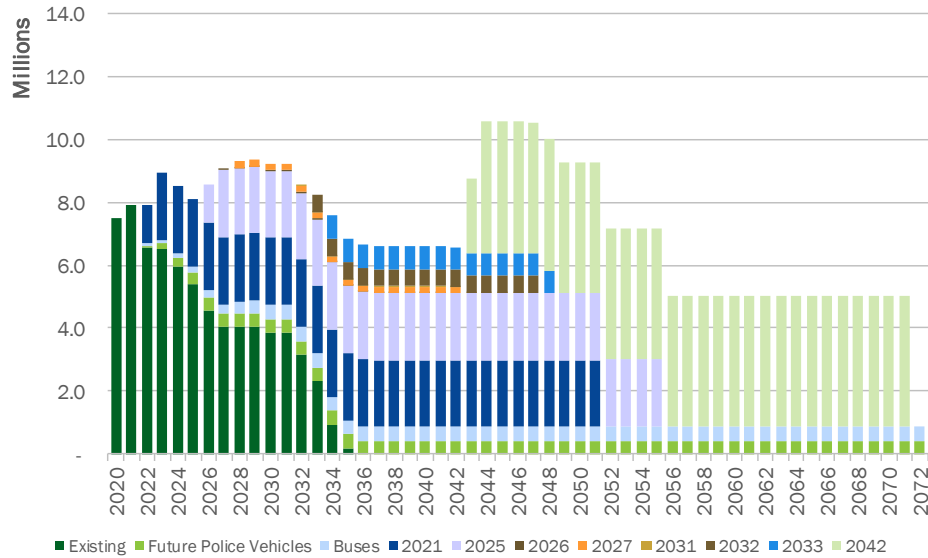
■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

Proposed Debt Profile and Key Debt Ratios | Scenario 1

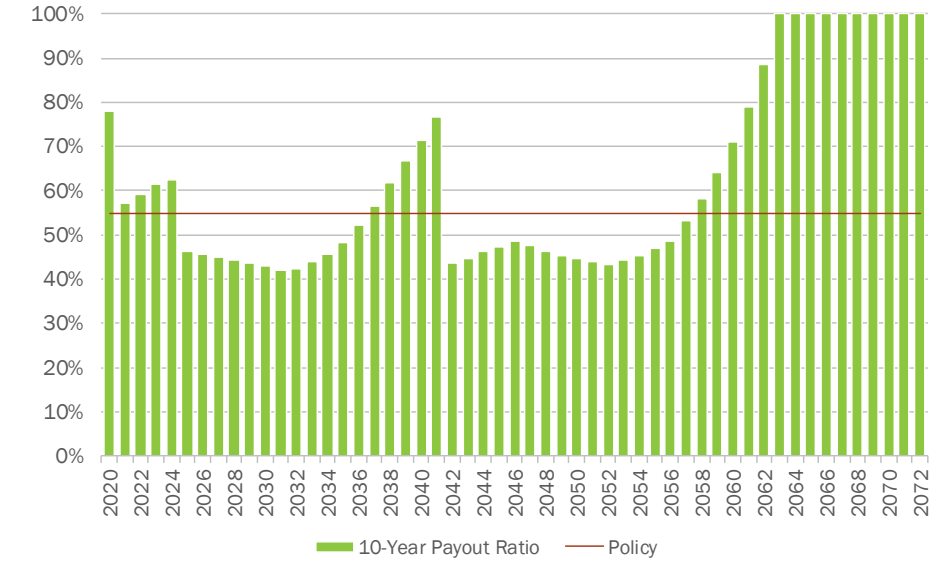
Fund All CIP Projects by Rank as Capacity Allows



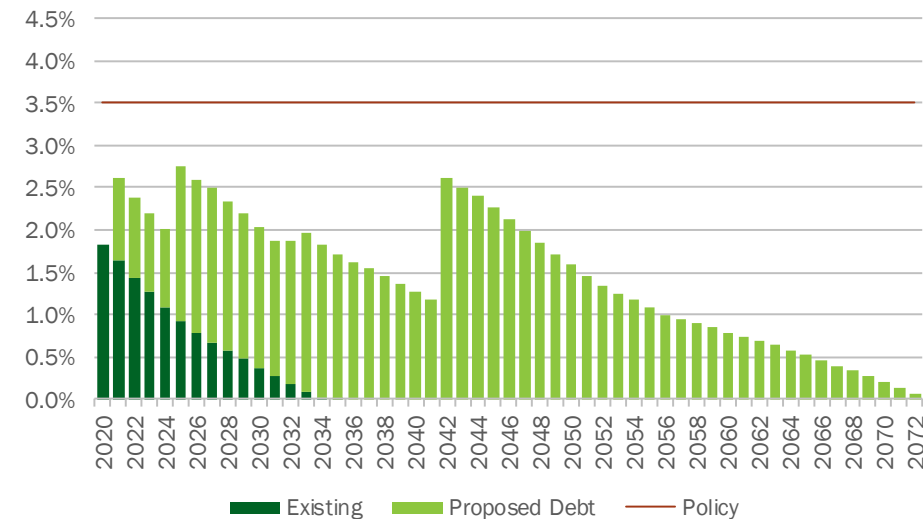
Existing & Proposed Debt Service^(1,2)



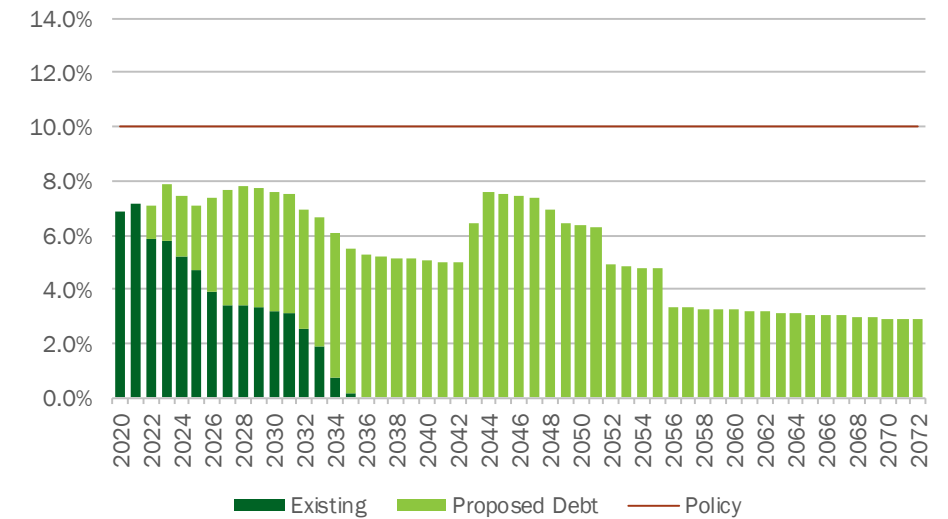
10-Year Payout⁽¹⁾



Debt to Assessed Value⁽¹⁾



Debt Service to Expenditures⁽²⁾



⁽¹⁾ Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

⁽²⁾ Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

Debt Affordability Analysis | Scenario 1 | 5¢ Increase in FY '21

Fund All CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy ^(1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,176,035	49,539	7,854,596	6,799,027	484,435	385,158	13,178	-	7,681,798	(172,798)	1,275,125	-	1,102,327	-	2,364,827
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,140,693	99,079	8,939,033	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,258,122)	1,287,876	-	29,754	-	2,394,581
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,140,693	148,618	8,522,929	6,799,027	484,055	385,728	6,781	-	7,675,591	(847,338)	1,300,755	-	453,417	-	2,847,998
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,140,693	198,158	8,088,794	6,799,027	484,053	386,281	3,454	-	7,672,816	(415,979)	1,313,763	-	897,784	-	3,745,782
2026	2,941,793	1,214,517	430,000	-	385,648	3,346,815	247,697	8,566,470	6,799,027	-	385,648	-	-	7,184,675	(1,381,795)	1,326,900	(54,895)	-	-	3,690,887
2027	2,941,014	711,939	430,000	-	383,853	4,294,432	297,237	9,058,475	6,799,027	-	383,853	-	-	7,182,880	(1,875,595)	1,340,169	(535,426)	-	-	3,155,461
2028	2,941,911	711,978	430,000	-	386,918	4,483,309	346,776	9,300,893	6,799,027	-	386,918	-	-	7,185,945	(2,114,947)	1,353,571	(761,376)	-	-	2,394,085
2029	2,941,389	711,744	430,000	-	384,729	4,483,309	396,316	9,347,487	6,799,027	-	384,729	-	-	7,183,756	(2,163,731)	1,367,107	(796,624)	-	-	1,597,461
2030	2,759,029	711,238	430,000	-	387,400	4,483,309	445,855	9,216,830	6,799,027	-	387,400	-	-	7,186,427	(2,030,403)	1,380,778	(649,625)	-	-	947,838
2031	2,758,166	710,458	430,000	-	388,816	4,483,309	450,000	9,220,748	6,799,027	-	388,816	-	-	7,187,843	(2,032,905)	1,394,585	(638,320)	-	-	309,516
2032	2,565,865	587,900	430,000	-	-	4,483,309	450,000	8,517,074	6,799,027	-	-	-	-	6,799,027	(1,718,047)	1,408,531	(309,516)	-	-	0
2033	1,722,101	591,600	430,000	-	-	5,002,306	450,000	8,196,007	6,799,027	-	-	-	-	6,799,027	(1,396,980)	1,422,617	-	25,637	-	25,637
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,436,843	-	689,274	-	714,911
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,451,211	-	1,450,539	-	2,165,450
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	3,823,517
2037	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,480,381	-	1,702,989	-	5,526,506
2038	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,495,184	-	1,717,792	-	7,244,298
2039	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,510,136	-	1,732,744	-	8,977,042
2040	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,525,238	-	1,747,846	-	10,724,888
2041	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	1,540,490	-	1,763,098	-	12,487,986
2042	-	-	430,000	-	-	5,666,918	450,000	6,546,918	6,799,027	-	-	-	-	6,799,027	252,109	1,555,895	-	1,808,004	-	14,295,990
2043	-	-	430,000	-	-	7,838,347	450,000	8,718,347	6,799,027	-	-	-	-	6,799,027	(1,919,320)	1,571,454	(347,867)	-	-	13,948,123
2044	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,587,168	(2,128,849)	-	-	11,819,274
2045	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,603,040	(2,112,977)	-	-	9,706,297
2046	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,619,070	(2,096,947)	-	-	7,609,351
2047	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	1,635,261	(2,080,756)	-	-	5,528,594
2048	-	-	430,000	-	-	9,116,047	450,000	9,996,047	6,799,027	-	-	-	-	6,799,027	(3,197,020)	1,651,614	(1,545,406)	-	-	3,983,188
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	3,178,676
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	2,390,845
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	1,619,862
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	2,976,324
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	4,349,973
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	5,740,981
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	7,149,520
2056	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,788,461	-	3,550,486	-	10,700,006
2057	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,806,346	-	3,568,370	-	14,268,376
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,824,409	-	3,586,434	-	17,854,810
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,842,653	-	3,604,678	-	21,459,488
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,861,080	-	3,623,104	-	25,082,592
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,879,690	-	3,641,715	-	28,724,308
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,898,487	-	3,660,512	-	32,384,820
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,917,472	-	3,679,497	-	36,064,317
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,936,647	-	3,698,672	-	39,762,988
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	43,481,027
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	47,218,625
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	50,975,979
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,015,283	-	3,777,307	-	54,753,286
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,035,435	-	3,797,460	-	58,550,746
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,055,790	-	3,817,815	-	62,368,561
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,076,348	-	3,838,372	-	66,206,933
2072	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,097,111	-	3,859,136	-	70,066,069
Total*	45,724,095	16,360,812	22,461,996	2,758,118	4,634,625	270,450,855	21,129,275	383,519,776		2,758,118	4,634,625	68,443	218,002		Total	85,558,226	(16,421,909)	Total Tax Effect	5.00¢	

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 ■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



Debt Affordability Analysis | Scenario 1 | Natural Tax Impact

Fund All CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
FY																				
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,176,035	49,539	7,854,596	6,799,027	484,435	385,158	13,178	-	7,681,798	(172,798)	-	-	(172,798)	0.68¢	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,140,693	99,079	8,939,033	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,258,122)	174,526	-	(1,083,597)	4.21¢	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,140,693	148,618	8,522,929	6,799,027	484,055	385,728	6,781	-	7,675,591	(847,338)	1,270,704	-	423,365	-	423,365
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,140,693	198,158	8,088,794	6,799,027	484,053	386,281	3,454	-	7,672,816	(415,979)	1,283,411	-	867,432	-	1,290,797
2026	2,941,793	1,214,517	430,000	-	385,648	3,346,815	247,697	8,566,470	6,799,027	-	385,648	-	-	7,184,675	(1,381,795)	1,296,245	(85,550)	-	-	1,205,247
2027	2,941,014	711,939	430,000	-	383,853	4,294,432	297,237	9,058,475	6,799,027	-	383,853	-	-	7,182,880	(1,875,595)	1,309,207	(566,388)	-	-	638,859
2028	2,941,911	711,978	430,000	-	386,918	4,483,309	346,776	9,300,893	6,799,027	-	386,918	-	-	7,185,945	(2,114,947)	1,322,299	(638,859)	(153,788)	0.57¢	-
2029	2,941,389	711,744	430,000	-	384,729	4,483,309	396,316	9,347,487	6,799,027	-	384,729	-	-	7,183,756	(2,163,731)	1,490,849	-	(672,882)	2.46¢	-
2030	2,759,029	711,238	430,000	-	387,400	4,483,309	445,855	9,216,830	6,799,027	-	387,400	-	-	7,186,427	(2,030,403)	2,185,368	-	154,965	-	154,965
2031	2,758,166	710,458	430,000	-	388,816	4,483,309	450,000	9,220,748	6,799,027	-	388,816	-	-	7,187,843	(2,032,905)	2,207,222	-	174,317	-	329,282
2032	2,565,865	587,900	430,000	-	-	4,483,309	450,000	8,517,074	6,799,027	-	-	-	-	6,799,027	(1,718,047)	2,229,294	-	511,247	-	840,529
2033	1,722,101	591,600	430,000	-	-	5,002,306	450,000	8,196,007	6,799,027	-	-	-	-	6,799,027	(1,396,980)	2,251,587	-	854,607	-	1,695,136
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	2,274,103	-	1,526,534	-	3,221,670
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	2,296,844	-	2,296,172	-	5,517,843
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	2,319,812	-	2,512,156	-	8,029,998
2037	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,343,010	-	2,565,619	-	10,595,617
2038	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,366,441	-	2,589,049	-	13,184,665
2039	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,390,105	-	2,612,713	-	15,797,379
2040	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,414,006	-	2,636,614	-	18,433,993
2041	-	-	430,000	-	-	5,696,419	450,000	6,576,419	6,799,027	-	-	-	-	6,799,027	222,608	2,438,146	-	2,660,754	-	21,094,747
2042	-	-	430,000	-	-	5,666,918	450,000	6,546,918	6,799,027	-	-	-	-	6,799,027	252,109	2,462,528	-	2,714,636	-	23,809,383
2043	-	-	430,000	-	-	7,838,347	450,000	7,181,347	6,799,027	-	-	-	-	6,799,027	(1,919,320)	2,487,153	-	567,833	-	24,377,216
2044	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,512,024	(1,203,993)	-	-	23,173,223
2045	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,537,145	(1,178,873)	-	-	21,994,350
2046	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,562,516	(1,153,501)	-	-	20,840,849
2047	-	-	430,000	-	-	9,635,044	450,000	10,515,044	6,799,027	-	-	-	-	6,799,027	(3,716,017)	2,588,141	(1,127,876)	-	-	19,712,973
2048	-	-	430,000	-	-	9,116,047	450,000	9,996,047	6,799,027	-	-	-	-	6,799,027	(3,197,020)	2,614,023	(582,997)	-	-	19,129,976
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,640,163	-	167,521	-	19,297,497
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,666,564	-	193,922	-	19,491,419
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,693,230	-	220,588	-	19,712,007
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,720,162	-	2,357,949	-	22,069,956
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,747,364	-	2,385,150	-	24,455,106
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,774,838	-	2,412,624	-	26,867,730
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,802,586	-	2,440,372	-	29,308,102
2056	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,830,612	-	4,592,637	-	33,900,739
2057	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,858,918	-	4,620,943	-	38,521,682
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,887,507	-	4,649,532	-	43,171,214
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,916,382	-	4,678,407	-	47,849,621
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,945,546	-	4,707,571	-	52,557,191
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,975,002	-	4,737,026	-	57,294,218
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,004,752	-	4,766,776	-	62,060,994
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,034,799	-	4,796,824	-	66,857,818
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,065,147	-	4,827,172	-	71,684,990
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,095,799	-	4,857,823	-	76,542,813
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,126,757	-	4,888,781	-	81,431,594
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,158,024	-	4,920,049	-	86,351,643
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,189,604	-	4,951,629	-	91,303,272
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,221,500	-	4,983,525	-	96,286,797
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,253,715	-	5,015,740	-	101,302,538
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,286,253	-	5,048,277	-	106,350,815
2072	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,319,115	-	5,081,140	-	111,431,955
Total*	45,724,095	16,360,812	22,461,996	2,758,118	4,634,625	270,450,855	21,129,275	383,519,776		2,758,118	4,634,625	68,443	218,002		Total	124,841,047	(6,565,424)		7.91¢	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$45,446,578.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6



CIP Analysis Scenario 2

Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2021 in the amount of \$328,000, reflecting the County's Local Match Requirement.

Multi-Year Capital Improvement Plan | Scenario 2

Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles ⁽¹⁾	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support ⁽²⁾	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center ⁽²⁾	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2034	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2034	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	2,100,000	-	-	-	-	-	2,100,000	-	2,100,000
12 Tech. Infrast. (PGHS,Clements,Moore,ES)	15	2021	-	328,000	-	-	-	-	-	328,000	-	328,000
13 Buses ⁽³⁾	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2021	-	2,500,000	-	-	-	-	-	2,500,000	-	2,500,000
16 Self-Contained Breathing Apparatus	15	2021	-	1,556,100	-	-	-	-	-	1,556,100	-	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2021	-	232,192	-	-	-	-	-	232,192	-	232,192
18 Moore Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2021	-	280,000	-	-	-	-	-	280,000	-	280,000
21 Courtroom Audio Visual Refresh	15	2021	-	140,939	-	-	-	-	-	140,939	-	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2021	-	140,000	-	-	-	-	-	140,000	-	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2021	-	210,000	-	-	-	-	-	210,000	-	210,000
24 PGHS Bleachers	15	2021	-	306,803	-	-	-	-	-	306,803	-	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2021	-	840,000	-	-	-	-	-	840,000	-	840,000
26 Fire/EMS Opticom System	15	2021	-	448,228	-	-	-	-	-	448,228	-	448,228
27 PGHS Auditorium	15	2023	-	-	-	1,475,532	-	-	-	1,475,532	-	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2022	-	-	172,380	-	-	-	-	172,380	-	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2025	-	-	-	-	-	504,000	-	504,000	-	504,000
30 Wells Station Road Fire & EMS Station	15	2026	-	-	-	-	-	-	3,100,000	3,100,000	-	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2037	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2025	-	-	-	-	-	286,443	-	286,443	-	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2025	-	-	-	-	-	281,708	-	281,708	-	281,708
34 Carson CC Baseball Field	15	2025	-	-	-	-	-	90,000	-	90,000	-	90,000
35 Carson CC Playground	15	2024	-	-	-	-	72,000	-	-	72,000	-	72,000
36 Turf Grass	15	2026	-	-	-	-	-	-	1,000,000	1,000,000	-	1,000,000
37 Carson CC Pavilion	15	2025	-	-	-	-	-	118,000	-	118,000	-	118,000
38 Parks & Rec Dog Parks	15	2025	-	-	-	-	-	70,000	-	70,000	-	70,000
39 Totals			\$ 5,070,000	\$ 42,184,909	\$ 984,380	\$ 2,287,532	\$ 884,000	\$ 2,162,151	\$ 4,912,000	\$ 58,484,972	\$ 95,916,729	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	9,418,758	172,380	1,475,532	72,000	1,350,151	4,100,000	19,008,821	-	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	-	-	31,954,151	95,104,729	127,058,880
44 Totals		\$ 5,070,000	\$ 42,184,909	\$ 984,380	\$ 2,287,532	\$ 884,000	\$ 2,162,151	\$ 4,912,000	\$ 58,484,972	\$ 95,916,729	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.



CIP Borrowing Summary | Scenario 2

Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

CIP Projects

Projects ⁽¹⁾	Committee Rank	Term	Fiscal Year	Totals
1 Police Vehicles ⁽²⁾		5	2020+	\$ 3,200,000 ⁽³⁾
2 Fire Apparatus		5	2020	2,250,000
3 Wellness Center		15	2020	1,420,000
4 Broadband Expansion		15	2020	1,000,000
5 New Walton Design Phase	1	30	2021	845,432
6 New Walton Elementary School	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	30	2034	1,054,533
8 Beazley Elementary School - New	4	30	2034	31,108,719
9 PGHS Generator	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	15	2021	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	15	2021	328,000
13 Buses	9	10	2021+	2,884,000 ⁽³⁾
14 Clements Technology Infrast.	10	15	2021	
15 PG Fire Company 1 Renovations	11	15	2021	2,500,000
16 Self-Contained Breathing App.	12	15	2021	1,556,100
17 Stryker Power Lift Stretchers (6)	13	15	2021	232,192
18 Moore Technology Infrastructure	14	15	2021	
19 Elementary Sch. Tech. Infrast.	15	15	2021	
20 Beazley Trailer Replacement	16	15	2021	280,000
21 Courtroom Audio Visual Refresh	17	15	2021	140,939
22 PGHS Trailer Replacement	18	15	2021	140,000
23 South Trailer Replacement	19	15	2021	210,000
24 PGHS Bleachers	20	15	2021	306,803
25 Carson Sub-Station Comp 6 Reno.	21	15	2021	840,000
26 Fire/EMS Opticom System	22	15	2021	448,228
27 PGHS Auditorium	23	15	2023	1,475,532
28 Temple Tennis Courts	24	15	2022	172,380
29 PGEC Trailer Replacement	25	15	2025	504,000
30 Wells Station Road Station	26	15	2026	3,100,000
31 Comp. High School - Reno. & Add.	27	30	2037	62,941,477
32 Field Hockey Lighting	28	15	2025	286,443
33 Field House Addition	29	15	2025	281,708
34 Carson CC Baseball Field	30	15	2025	90,000
35 Carson CC Playground	31	15	2024	72,000
36 Turf Grass	32	15	2026	1,000,000
37 Carson CC Pavilion	33	15	2025	118,000
38 Parks & Rec Dog Parks	34	15	2025	70,000
39 Total Projects				\$ 154,401,701

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.

CIP Funding Assumptions

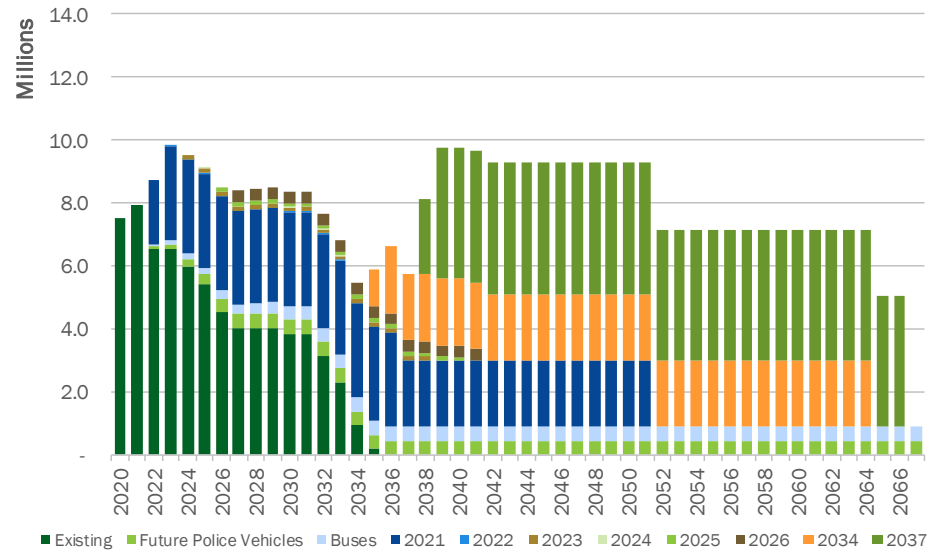
■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

Proposed Debt Profile and Key Debt Ratios | Scenario 2

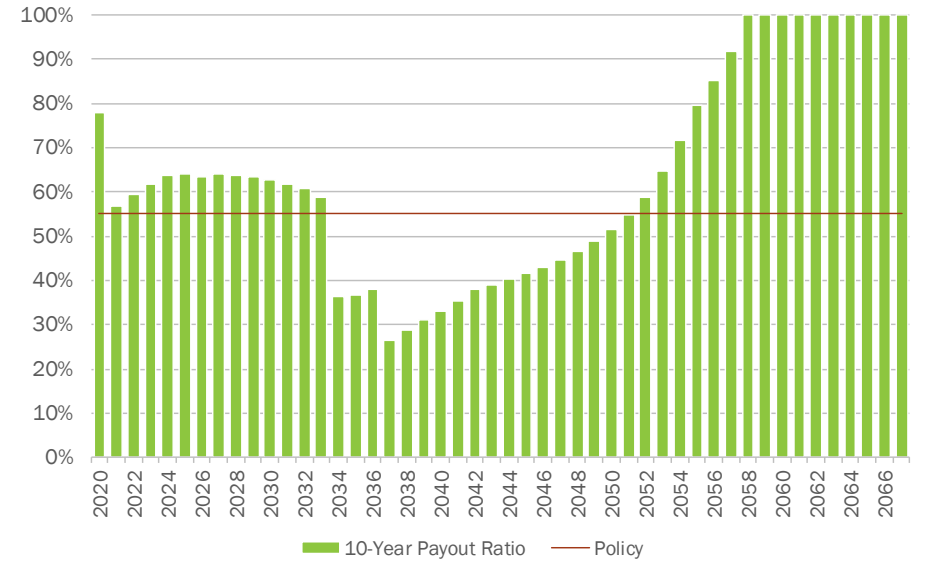
Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



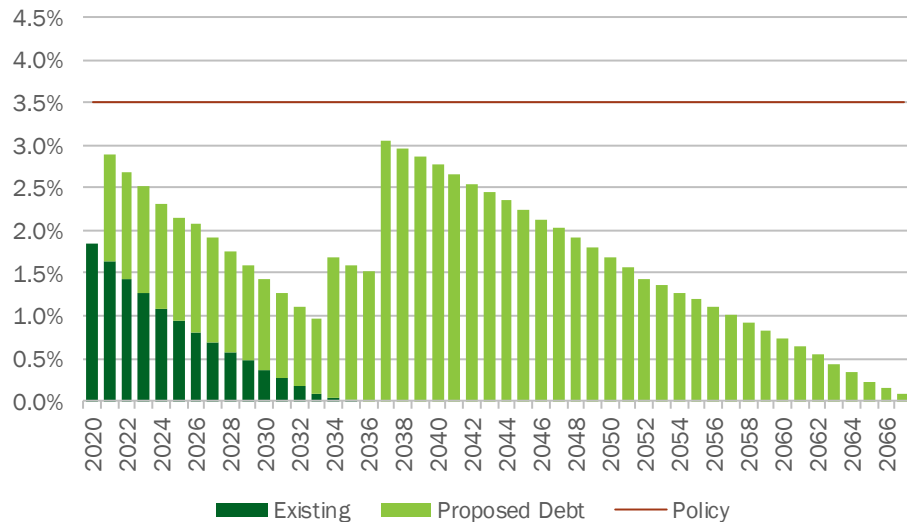
Existing & Proposed Debt Service^(1,2)



10-Year Payout⁽¹⁾

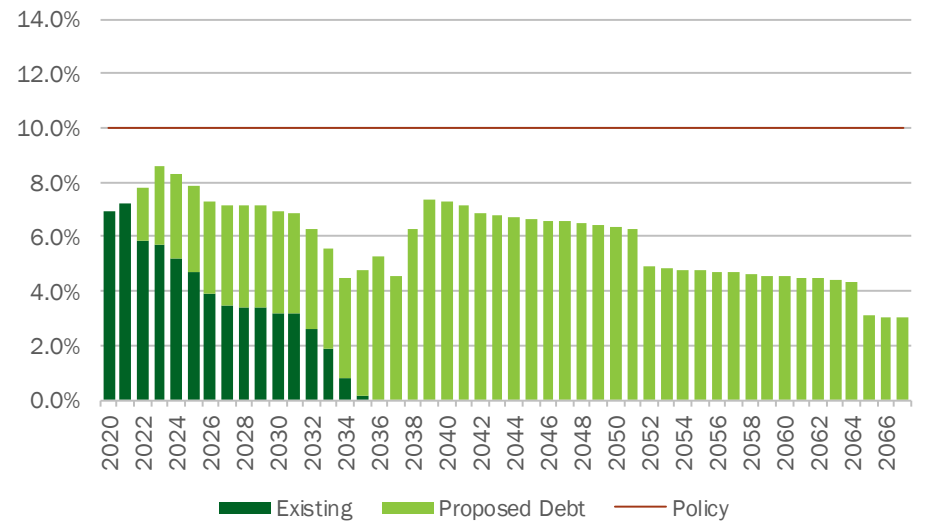


Debt to Assessed Value⁽¹⁾



⁽¹⁾ Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

Debt Service to Expenditures⁽²⁾



⁽²⁾ Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

Debt Affordability Analysis | Scenario 2 | 5¢ Increase in FY '21

Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,045,414	49,539	8,723,975	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,042,176)	1,275,125	-	232,949	-	1,495,449
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,973,066	99,079	9,771,406	6,799,027	483,845	388,059	9,979	-	7,680,911	(2,090,495)	1,287,876	(802,619)	-	-	692,830
2024	3,631,384	1,297,308	435,143	484,055	385,728	3,105,777	148,618	9,488,013	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,812,422)	1,300,755	(511,667)	-	-	181,163
2025	3,220,450	1,223,895	435,264	484,053	386,281	3,112,253	198,158	9,060,354	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,387,538)	1,313,763	(73,775)	-	-	107,387
2026	2,941,793	1,214,517	430,000	-	385,648	3,233,687	247,697	8,453,341	6,799,027	-	385,648	-	-	7,184,675	(1,268,666)	1,326,900	-	58,234	-	165,621
2027	2,941,014	711,939	430,000	-	383,853	3,602,445	297,237	8,366,488	6,799,027	-	383,853	-	-	7,182,880	(1,183,608)	1,340,169	-	156,561	-	322,182
2028	2,941,911	711,978	430,000	-	386,918	3,602,445	346,776	8,420,029	6,799,027	-	386,918	-	-	7,185,945	(1,234,084)	1,353,571	-	119,487	-	441,670
2029	2,941,389	711,744	430,000	-	384,729	3,602,445	396,316	8,466,623	6,799,027	-	384,729	-	-	7,183,756	(1,282,867)	1,367,107	-	84,239	-	525,909
2030	2,759,029	711,238	430,000	-	387,400	3,602,445	445,855	8,335,966	6,799,027	-	387,400	-	-	7,186,427	(1,149,539)	1,380,778	-	231,238	-	757,147
2031	2,758,166	710,458	430,000	-	388,816	3,602,445	450,000	8,339,885	6,799,027	-	388,816	-	-	7,187,843	(1,152,042)	1,394,585	-	242,544	-	999,691
2032	2,565,865	587,900	430,000	-	-	3,602,445	450,000	7,636,210	6,799,027	-	-	-	-	6,799,027	(837,183)	1,408,531	-	571,348	-	1,571,039
2033	1,722,101	591,600	430,000	-	-	3,602,445	450,000	6,796,146	6,799,027	-	-	-	-	6,799,027	2,881	1,422,617	-	1,425,498	-	2,996,536
2034	939,912	-	430,000	-	-	3,602,445	450,000	5,422,357	6,799,027	-	-	-	-	6,799,027	1,376,670	1,436,843	-	2,813,513	-	5,810,049
2035	193,015	-	430,000	-	-	4,808,567	450,000	5,881,582	6,799,027	-	-	-	-	6,799,027	917,445	1,451,211	-	2,368,656	-	8,178,705
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	9,836,772
2037	-	-	430,000	-	-	4,879,550	450,000	5,759,550	6,799,027	-	-	-	-	6,799,027	1,039,477	1,480,381	-	2,519,857	-	12,356,629
2038	-	-	430,000	-	-	7,124,839	450,000	8,004,839	6,799,027	-	-	-	-	6,799,027	(1,205,812)	1,495,184	-	289,372	-	12,646,002
2039	-	-	430,000	-	-	8,888,337	450,000	9,768,337	6,799,027	-	-	-	-	6,799,027	(2,969,310)	1,510,136	(1,459,174)	-	-	11,186,827
2040	-	-	430,000	-	-	8,881,862	450,000	9,761,862	6,799,027	-	-	-	-	6,799,027	(2,962,835)	1,525,238	(1,437,597)	-	-	9,749,230
2041	-	-	430,000	-	-	8,760,428	450,000	9,640,428	6,799,027	-	-	-	-	6,799,027	(2,841,401)	1,540,490	(1,300,911)	-	-	8,448,319
2042	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,555,895	(916,747)	-	-	7,531,572
2043	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,571,454	(901,188)	-	-	6,630,384
2044	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,587,168	(885,474)	-	-	5,744,910
2045	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,603,040	(869,602)	-	-	4,875,308
2046	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,619,070	(853,572)	-	-	4,021,736
2047	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,635,261	(837,381)	-	-	3,184,355
2048	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,651,614	(821,028)	-	-	2,363,326
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	1,558,814
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	770,983
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	0
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	1,356,462
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	2,730,111
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	4,121,118
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	5,529,658
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,788,461	-	1,426,247	-	6,955,905
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,806,346	-	1,444,132	-	8,400,037
2058	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,824,409	-	1,462,195	-	9,862,232
2059	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,842,653	-	1,480,439	-	11,342,672
2060	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,861,080	-	1,498,866	-	12,841,538
2061	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,879,690	-	1,517,477	-	14,359,014
2062	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,898,487	-	1,536,274	-	15,895,288
2063	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,917,472	-	1,555,258	-	17,450,546
2064	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,936,647	-	1,574,433	-	19,024,979
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	22,743,018
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	26,480,616
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	30,237,970
Total*	45,724,095	16,360,812	20,311,996	2,758,118	4,634,625	270,403,853	18,879,275	379,072,774		2,758,118	4,634,625	68,443	218,002		Total	75,278,260	(14,034,063)		Total Tax Effect	5.00¢

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000

■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimated provided by Staff.



Debt Affordability Analysis | Scenario 2 | Natural Tax Impact

Fund New Beazley in FY 2034 and All Other CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Debt Service Requirements									Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	2,045,414	49,539	8,723,975	6,799,027	484,435	385,158	13,178	-	7,681,798	(1,042,176)	-	-	(1,042,176)	4.09%	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,973,066	99,079	9,771,406	6,799,027	483,845	388,059	9,979	-	7,680,911	(2,090,495)	1,052,598	-	(1,037,897)	4.03%	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	3,105,777	148,618	9,488,013	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,812,422)	2,111,400	-	298,978	-	298,978
2025	3,220,450	1,223,895	435,264	484,053	386,281	3,112,253	198,158	9,060,354	6,799,027	484,053	386,281	3,454	-	7,672,816	(1,387,538)	2,132,514	-	744,976	-	1,043,954
2026	2,941,793	1,214,517	430,000	-	385,648	3,233,687	247,697	8,453,341	6,799,027	-	385,648	-	-	7,184,675	(1,268,666)	2,153,839	-	885,173	-	1,929,127
2027	2,941,014	711,939	430,000	-	383,853	3,602,445	297,237	8,366,488	6,799,027	-	383,853	-	-	7,182,880	(1,183,608)	2,175,378	-	991,770	-	2,920,897
2028	2,941,911	711,978	430,000	-	386,918	3,602,445	346,776	8,420,029	6,799,027	-	386,918	-	-	7,185,945	(1,234,084)	2,197,131	-	963,048	-	3,883,944
2029	2,941,389	711,744	430,000	-	384,729	3,602,445	396,316	8,466,623	6,799,027	-	384,729	-	-	7,183,756	(1,282,867)	2,219,103	-	936,235	-	4,820,180
2030	2,759,029	711,238	430,000	-	387,400	3,602,445	445,855	8,335,966	6,799,027	-	387,400	-	-	7,186,427	(1,149,539)	2,241,294	-	1,091,754	-	5,911,934
2031	2,758,166	710,458	430,000	-	388,816	3,602,445	450,000	8,339,885	6,799,027	-	388,816	-	-	7,187,843	(1,152,042)	2,263,707	-	1,111,665	-	7,023,599
2032	2,565,865	587,900	430,000	-	-	3,602,445	450,000	7,636,210	6,799,027	-	-	-	-	6,799,027	(837,183)	2,286,344	-	1,449,160	-	8,472,759
2033	1,722,101	591,600	430,000	-	-	3,602,445	450,000	6,796,146	6,799,027	-	-	-	-	6,799,027	2,881	2,309,207	-	2,312,088	-	10,784,847
2034	939,912	-	430,000	-	-	3,602,445	450,000	5,422,357	6,799,027	-	-	-	-	6,799,027	1,376,670	2,332,299	-	3,708,969	-	14,493,817
2035	193,015	-	430,000	-	-	4,808,567	450,000	5,881,582	6,799,027	-	-	-	-	6,799,027	917,445	2,355,622	-	3,273,067	-	17,766,884
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	2,378,178	-	2,571,522	-	20,338,405
2037	-	-	430,000	-	-	4,879,550	450,000	5,759,550	6,799,027	-	-	-	-	6,799,027	1,039,477	2,402,970	-	3,442,447	-	23,780,852
2038	-	-	430,000	-	-	7,124,839	450,000	8,004,839	6,799,027	-	-	-	-	6,799,027	(1,205,812)	2,427,000	-	1,221,188	-	25,002,040
2039	-	-	430,000	-	-	8,888,337	450,000	9,768,337	6,799,027	-	-	-	-	6,799,027	(2,969,310)	2,451,270	(518,041)	-	-	24,484,000
2040	-	-	430,000	-	-	8,881,862	450,000	9,761,862	6,799,027	-	-	-	-	6,799,027	(2,962,835)	2,475,783	(487,052)	-	-	23,996,948
2041	-	-	430,000	-	-	8,760,428	450,000	9,640,428	6,799,027	-	-	-	-	6,799,027	(2,841,401)	2,500,540	(340,860)	-	-	23,656,088
2042	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,525,546	-	52,904	-	23,708,991
2043	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,550,801	-	78,159	-	23,787,150
2044	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,576,309	-	103,667	-	23,890,818
2045	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,602,072	-	129,430	-	24,020,248
2046	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,628,093	-	155,451	-	24,175,699
2047	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,654,374	-	181,732	-	24,357,431
2048	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,680,918	-	208,276	-	24,565,706
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,707,727	-	235,085	-	24,800,791
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,734,804	-	262,162	-	25,062,953
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,762,152	-	289,510	-	25,352,464
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,789,774	-	2,427,560	-	27,780,024
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,817,672	-	2,455,458	-	30,235,481
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,845,848	-	2,483,634	-	32,719,116
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,874,307	-	2,512,093	-	35,231,209
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,903,050	-	2,540,836	-	37,772,045
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,932,080	-	2,569,867	-	40,341,911
2058	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,961,401	-	2,599,187	-	42,941,099
2059	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,991,015	-	2,628,801	-	45,569,900
2060	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,020,925	-	2,658,711	-	48,228,611
2061	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,051,135	-	2,688,921	-	50,917,532
2062	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,081,646	-	2,719,432	-	53,636,964
2063	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,112,462	-	2,750,249	-	56,387,213
2064	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	3,143,587	-	2,781,373	-	59,168,586
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,175,023	-	4,937,048	-	64,105,634
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,206,773	-	4,968,798	-	69,074,431
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	3,238,841	-	5,000,866	-	74,075,297
Total*	45,724,095	16,360,812	20,311,996	2,758,118	4,634,625	270,403,853	18,879,275	379,072,774		2,758,118	4,634,625	68,443	218,002		Total	117,035,513	(1,373,340)		8.12%	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$50,326,364.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



CIP Analysis Scenario 3

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows with the Exception of the Following:

- Fire Company 1 Renovations Rank Raised from #11 to #7
- Technology Infrastructure Projects totaling \$623,280 related to PGHS, Clements, Moore, and Elementary have been assumed to be offset by approximately \$295,280 in grant funding, which allows for debt funding of all four (4) projects in FY 2021 in the amount of \$328,000, reflecting the County's Local Match Requirement.
 - This allows the funding for the Stryker Power Lift Stretchers (6 in total) to be accelerated by one year, now in FY 2031.

Multi-Year Capital Improvement Plan | Scenario 3

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows



Project	Term (Years)	FY of Issuance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
1 Police Vehicles ⁽¹⁾	5	2020+	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 400,000	\$ 3,200,000
2 Fire Apparatus	5	2020	2,250,000	-	-	-	-	-	-	2,250,000	-	2,250,000
3 Broadband Support ⁽²⁾	15	2020	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
4 Central Wellness Center ⁽²⁾	15	2020	1,420,000	-	-	-	-	-	-	1,420,000	-	1,420,000
5 New Walton Design Phase	30	2021	-	845,432	-	-	-	-	-	845,432	-	845,432
6 New Walton Elementary School	30	2021	-	31,108,719	-	-	-	-	-	31,108,719	-	31,108,719
7 Beazley Elementary Design Phase	30	2027	-	-	-	-	-	-	-	-	1,054,533	1,054,533
8 Beazley Elementary School - New	30	2027	-	-	-	-	-	-	-	-	31,108,719	31,108,719
9 PGHS Generator	15	2021	-	179,220	-	-	-	-	-	179,220	-	179,220
10 Zoll X Series monitors/defibrillators (5)	15	2021	-	157,276	-	-	-	-	-	157,276	-	157,276
11 Fleet Garage Bay Expansion (County)	15	2021	-	2,100,000	-	-	-	-	-	2,100,000	-	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	15	2021	-	328,000	-	-	-	-	-	328,000	-	328,000
13 Buses ⁽³⁾	10	2021+	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
14 Clements Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
15 PG Fire Company 1 Renovations	15	2021	-	2,500,000	-	-	-	-	-	2,500,000	-	2,500,000
16 Self-Contained Breathing Apparatus	15	2029	-	-	-	-	-	-	-	-	1,556,100	1,556,100
17 Stryker Power Lift Stretchers (6)	15	2031	-	-	-	-	-	-	-	-	232,192	232,192
18 Moore Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
19 Elementary School Technology Infrastructure	15	2021	-	-	-	-	-	-	-	-	-	-
20 Beazley Trailer Replacement (4 of 7 needed)	15	2032	-	-	-	-	-	-	-	-	280,000	280,000
21 Courtroom Audio Visual Refresh	15	2032	-	-	-	-	-	-	-	-	140,939	140,939
22 PGHS Trailer Replacement (2 of 2 needed)	15	2032	-	-	-	-	-	-	-	-	140,000	140,000
23 South Trailer Replacement (3 of 3 needed)	15	2032	-	-	-	-	-	-	-	-	210,000	210,000
24 PGHS Bleachers	15	2032	-	-	-	-	-	-	-	-	306,803	306,803
25 Carson Sub-Station Comp 6 Renovations	15	2033	-	-	-	-	-	-	-	-	840,000	840,000
26 Fire/EMS Opticom System	15	2033	-	-	-	-	-	-	-	-	448,228	448,228
27 PGHS Auditorium	15	2033	-	-	-	-	-	-	-	-	1,475,532	1,475,532
28 Temple Tennis Courts Re-Surfacing & Pickle Ball Court Conversion	15	2032	-	-	-	-	-	-	-	-	172,380	172,380
29 PGEC Trailer Replacement (4 of 4 needed)	15	2033	-	-	-	-	-	-	-	-	504,000	504,000
30 Wells Station Road Fire & EMS Station	15	2033	-	-	-	-	-	-	-	-	3,100,000	3,100,000
31 Comprehensive High School - Renovations & Addition	30	2041	-	-	-	-	-	-	-	-	62,941,477	62,941,477
32 Field Hockey Lighting	15	2033	-	-	-	-	-	-	-	-	286,443	286,443
33 Field House Addition [Total less funds currently in CIP Fund]	15	2033	-	-	-	-	-	-	-	-	281,708	281,708
34 Carson CC Baseball Field	15	2032	-	-	-	-	-	-	-	-	90,000	90,000
35 Carson CC Playground	15	2032	-	-	-	-	-	-	-	-	72,000	72,000
36 Turf Grass	15	2033	-	-	-	-	-	-	-	-	1,000,000	1,000,000
37 Carson CC Pavilion	15	2033	-	-	-	-	-	-	-	-	118,000	118,000
38 Parks & Rec Dog Parks	15	2033	-	-	-	-	-	-	-	-	70,000	70,000
39 Totals			\$ 5,070,000	\$ 38,030,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

Financings By Fiscal Years	Term (Years)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Subtotal FY 2020-26	FY 2027+	Totals
40 Level Debt Service Following Year of Issuance	5	\$ 2,650,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,050,000	\$ 400,000	\$ 5,450,000
41 Level Debt Service Following Year of Issuance	10	-	412,000	412,000	412,000	412,000	412,000	412,000	2,472,000	412,000	2,884,000
42 Level Debt Service Following Year of Issuance	15	2,420,000	5,264,496	-	-	-	-	-	7,684,496	11,324,325	19,008,821
43 Level Debt Service Following Year of Issuance	30	-	31,954,151	-	-	-	-	-	31,954,151	95,104,729	127,058,880
44 Totals		\$ 5,070,000	\$ 38,030,647	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 812,000	\$ 47,160,647	\$ 107,241,054	\$ 154,401,701

- Police Vehicles are included in the Capital Funding Analysis in all scenarios in FY 2021 and beyond. This analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.
- The Broadband and Wellness Center projects being funded in Fall 2019 were both identified as projects suitable for a 15-year financing. However, the Broadband project was deemed a taxable project. In order to save interest costs, the Broadband project was shortened to a 7-year financing and the Wellness Center financing was "wrapped" around the Broadband financing in order to achieve level debt service in the aggregate. For purposes of illustration above, both projects are still identified as 15-year projects.
- Buses are included in the Capital Funding Analysis in FY 2021 and beyond. This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year.



CIP Borrowing Summary | Scenario 3

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

CIP Projects

Projects ⁽¹⁾	Committee Rank	Adjusted Rank	Term	Fiscal Year	Totals
1 Police Vehicles ⁽²⁾			5	2020+	\$ 3,200,000 ⁽³⁾
2 Fire Apparatus			5	2020	2,250,000
3 Wellness Center			15	2020	1,420,000
4 Broadband Expansion			15	2020	1,000,000
5 New Walton Design Phase	1	1	30	2021	845,432
6 New Walton Elementary School	2	2	30	2021	31,108,719
7 Beazley Elementary Design Phase	3	3	30	2027	1,054,533
8 Beazley Elementary School - New	4	4	30	2027	31,108,719
9 PGHS Generator	5	5	15	2021	179,220
10 Zoll X Series monitors/defrib.	6	6	15	2021	157,276
11 Fleet Garage Bay Expansion	7	8	15	2021	2,100,000
12 Tech. Infrast. (PGHS, Clements, Moore, ES)	8	9	15	2021	328,000
13 Buses	9	10	10	2021+	2,884,000 ⁽³⁾
14 Clements Technology Infrast.	10	11	15	2021	
15 PG Fire Company 1 Renovations	11	7	15	2021	2,500,000
16 Self-Contained Breathing App.	12	12	15	2029	1,556,100
17 Stryker Power Lift Stretchers (6)	13	13	15	2031	232,192
18 Moore Technology Infrastructure	14	14	15	2031	
19 Elementary Sch. Tech. Infrast.	15	15	15	2032	
20 Beazley Trailer Replacement	16	16	15	2032	280,000
21 Courtroom Audio Visual Refresh	17	17	15	2032	140,939
22 PGHS Trailer Replacement	18	18	15	2032	140,000
23 South Trailer Replacement	19	19	15	2032	210,000
24 PGHS Bleachers	20	20	15	2032	306,803
25 Carson Sub-Station Comp 6 Reno.	21	21	15	2033	840,000
26 Fire/EMS Opticom System	22	22	15	2033	448,228
27 PGHS Auditorium	23	23	15	2033	1,475,532
28 Temple Tennis Courts	24	24	15	2032	172,380
29 PGEC Trailer Replacement	25	25	15	2033	504,000
30 Wells Station Road Station	26	26	15	2033	3,100,000
31 Comp. High School - Reno. & Add.	27	27	30	2041	62,941,477
32 Field Hockey Lighting	28	28	15	2033	286,443
33 Field House Addition	29	29	15	2033	281,708
34 Carson CC Baseball Field	30	30	15	2032	90,000
35 Carson CC Playground	31	31	15	2032	72,000
36 Turf Grass	32	32	15	2033	1,000,000
37 Carson CC Pavilion	33	33	15	2033	118,000
38 Parks & Rec Dog Parks	34	34	15	2033	70,000
39 Total Projects					\$ 154,401,701

CIP Funding Assumptions

■ Term	5 Years
— Rate	3.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	10 Years
— Rate	3.5%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	15 Years
— Rate	4.0%
— Amortization	Level Debt Service
— Debt Service	Year Following Issuance
■ Term	30 Years
— Rate	5.0%
— Amortization	Level Debt Service
— Issue	Spring
— First Interest	Year Following Issuance
— First Principal	Two FYs After Issuance

(1) For the purposes of illustration in the remainder of this analysis, the 2019 Fall Financing has been incorporated into existing debt.

(2) In addition to the Police Vehicles included in the Fall 2019 Financing, this analysis assumes the County will fund \$400,000 (in principal) for Police Vehicles each fiscal year.

(3) The total amount reflected above represents the total amount funded in FY 2020 through FY 2027. This analysis assumes that Police Vehicles and Buses will continue to be funded in perpetuity.

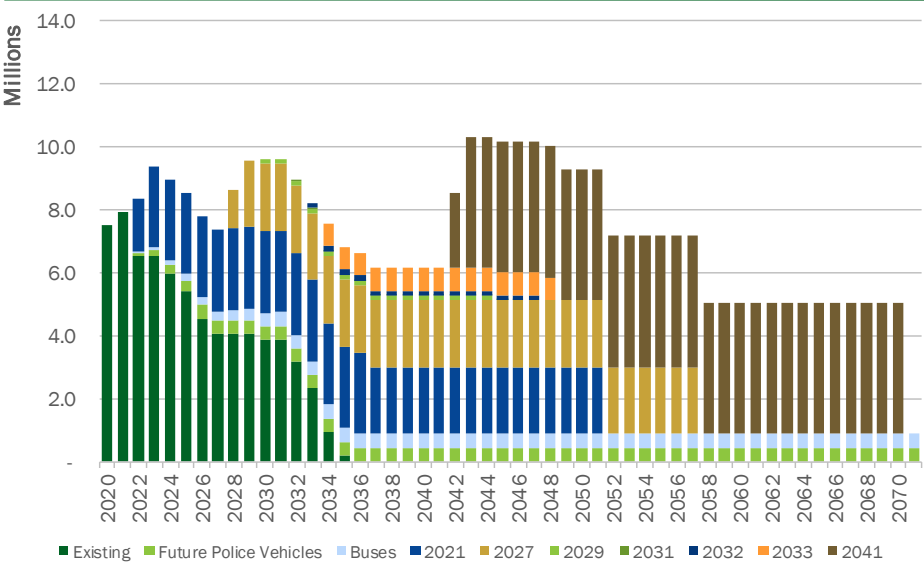
(4) This analysis assumes the County will fund \$412,000 (in principal) for Buses each fiscal year, beginning in FY 2021.



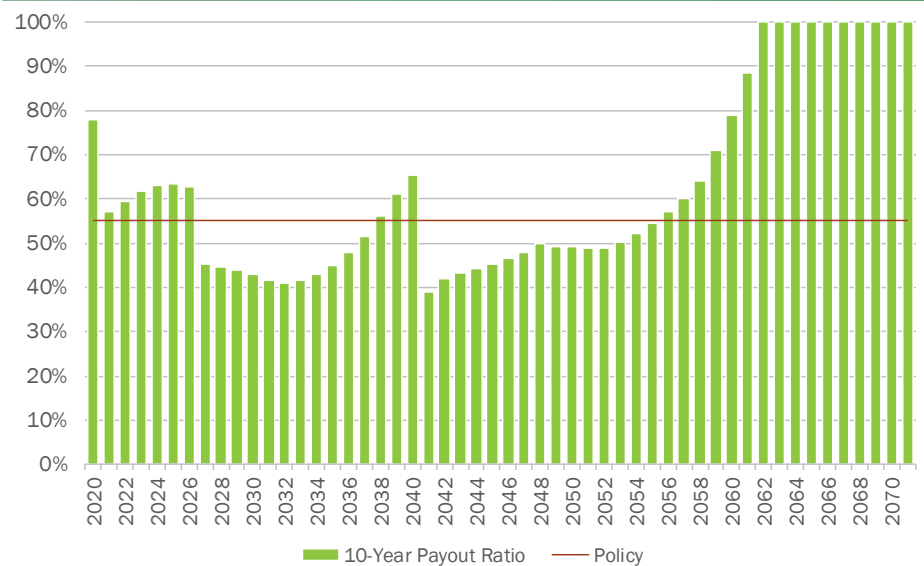
Proposed Debt Profile and Key Debt Ratios | Scenario 3

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

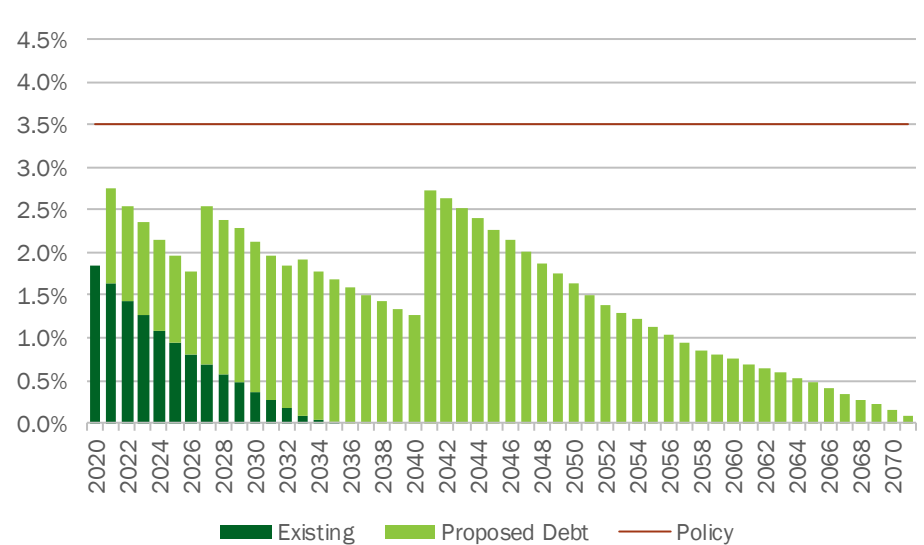
Existing & Proposed Debt Service^(1,2)



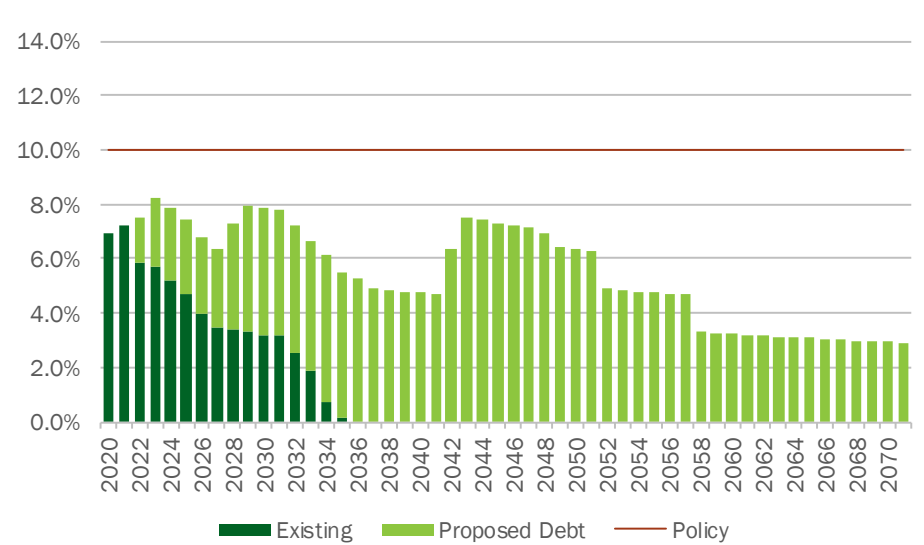
10-Year Payout⁽¹⁾



Debt to Assessed Value⁽¹⁾



Debt Service to Expenditures⁽²⁾



⁽¹⁾ Police Vehicle & Buses annual funding excluded from Principal in FY 2021 & beyond.

⁽²⁾ Police Vehicle & Buses annual funding included as Debt Service in FY 2021 & beyond.

Debt Affordability Analysis | Scenario 3 | 5¢ Increase in FY '21

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy ^(1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	1,262,500	-	1,235,113	5.00¢	1,262,500
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,671,775	49,539	8,350,336	6,799,027	484,435	385,158	13,178	-	7,681,798	(668,538)	1,275,125	-	606,587	-	1,869,087
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,583,923	99,079	9,382,263	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,701,352)	1,287,876	(413,476)	-	-	1,455,611
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,583,923	148,618	8,966,159	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,290,568)	1,300,755	-	10,187	-	1,465,798
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,583,923	198,158	8,532,024	6,799,027	484,053	386,281	3,454	-	7,672,816	(859,208)	1,313,763	-	454,554	-	1,920,353
2026	2,941,793	1,214,517	430,000	-	385,648	2,583,923	247,697	7,803,578	6,799,027	-	385,648	-	-	7,184,675	(618,903)	1,326,900	-	707,997	-	2,628,350
2027	2,941,014	711,939	430,000	-	383,853	2,583,923	297,237	7,347,965	6,799,027	-	383,853	-	-	7,182,880	(165,085)	1,340,169	-	1,175,084	-	3,803,434
2028	2,941,911	711,978	430,000	-	386,918	3,790,045	346,776	8,607,629	6,799,027	-	386,918	-	-	7,185,945	(1,421,683)	1,353,571	(68,112)	-	-	3,735,321
2029	2,941,389	711,744	430,000	-	384,729	4,708,161	396,316	9,572,339	6,799,027	-	384,729	-	-	7,183,756	(2,388,584)	1,367,107	(1,021,477)	-	-	2,713,844
2030	2,759,029	711,238	430,000	-	387,400	4,848,119	445,855	9,581,640	6,799,027	-	387,400	-	-	7,186,427	(2,395,213)	1,380,778	(1,014,435)	-	-	1,699,409
2031	2,758,166	710,458	430,000	-	388,816	4,848,119	450,000	9,585,558	6,799,027	-	388,816	-	-	7,187,843	(2,397,715)	1,394,585	(1,003,130)	-	-	696,279
2032	2,565,865	587,900	430,000	-	-	4,869,002	450,000	8,902,768	6,799,027	-	-	-	-	6,799,027	(2,103,741)	1,408,531	(695,209)	-	-	1,070
2033	1,722,101	591,600	430,000	-	-	4,996,010	450,000	8,189,711	6,799,027	-	-	-	-	6,799,027	(1,390,684)	1,422,617	-	31,933	-	33,002
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,436,843	-	689,274	-	722,277
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,451,211	-	1,450,539	-	2,172,816
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,465,723	-	1,658,067	-	3,830,883
2037	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,480,381	-	2,146,218	-	5,977,101
2038	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,495,184	-	2,161,022	-	8,138,123
2039	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,510,136	-	2,175,974	-	10,314,097
2040	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,525,328	-	2,191,075	-	12,505,173
2041	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,540,490	-	2,206,328	-	14,711,500
2042	-	-	430,000	-	-	7,513,982	450,000	8,393,982	6,799,027	-	-	-	-	6,799,027	(1,594,955)	1,555,895	(39,060)	-	-	14,672,440
2043	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,571,454	(1,919,711)	-	-	12,752,730
2044	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	1,587,168	(1,903,996)	-	-	10,848,734
2045	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,603,040	(1,748,167)	-	-	9,100,567
2046	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	1,619,070	(1,732,137)	-	-	7,368,430
2047	-	-	430,000	-	-	9,249,350	450,000	10,129,350	6,799,027	-	-	-	-	6,799,027	(3,330,323)	1,635,261	(1,695,062)	-	-	5,673,368
2048	-	-	430,000	-	-	9,122,343	450,000	10,002,343	6,799,027	-	-	-	-	6,799,027	(3,203,316)	1,651,614	(1,551,702)	-	-	4,121,666
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,668,130	(804,512)	-	-	3,317,153
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,684,811	(787,831)	-	-	2,529,322
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	1,701,659	(770,983)	-	-	1,758,339
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,718,676	-	1,356,462	-	3,114,801
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,735,863	-	1,373,649	-	4,488,450
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,753,221	-	1,391,007	-	5,879,458
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,770,753	-	1,408,540	-	7,287,997
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,788,461	-	1,426,247	-	8,714,245
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	1,806,346	-	1,444,132	-	10,158,376
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,824,409	-	3,586,434	-	13,744,810
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,842,653	-	3,604,678	-	17,349,488
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,861,080	-	3,623,104	-	20,972,592
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,879,690	-	3,641,715	-	24,614,308
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,898,487	-	3,660,512	-	28,274,820
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,917,472	-	3,679,497	-	31,954,317
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,936,647	-	3,698,672	-	35,652,988
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,956,013	-	3,718,038	-	39,371,027
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,975,574	-	3,737,598	-	43,108,625
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	1,995,329	-	3,757,354	-	46,865,979
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,015,283	-	3,777,307	-	50,643,286
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,035,435	-	3,797,460	-	54,440,747
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,055,790	-	3,817,815	-	58,258,561
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,076,348	-	3,838,372	-	62,096,933
Total*	45,724,095	16,360,812	22,031,996	2,758,118	4,634,625	270,403,853	20,679,275	382,592,774		2,758,118	4,634,625	68,443	218,002		Total	83,461,115	(17,169,001)		5.00¢	

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 ■ Assumed Growth Rate: 1.0%

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.



Debt Affordability Analysis | Scenario 3 | Natural Tax Impact

Fund New Beazley in FY 2027 and All Other CIP Projects by Rank as Capacity Allows

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Debt Service Requirements								Revenue Available for DS						Debt Service Cash Flow Surplus (Deficit)					
FY	County Obligations Debt Service	School Obligations Debt Service	Police Vehicle Obligations	Fire Apparatus Obligations	Economic Development (Crosspointe) Obligations	CIP Debt Service	Bus Rolling Stock Program	Total	General Fund Budgeted Debt Service	From the Fire Apparatus Replacement Fund (2 Dedicated Pennies)	Economic Development Meals Tax (Crosspointe)	2010A&B VML/VACO RZED and BAB Federal Subsidy (1,2)	Other Revenues	Total Revenues Available	Surplus/ (Deficit)	Revenue From Prior Tax Impact	Capital Reserve Utilized	Adjusted Surplus/ (Deficit)	Estimated Incremental Tax Equivalent	Capital Reserve Fund Balance
2020	3,898,074	2,635,862	256,507	337,462	385,916	-	-	7,513,820	6,799,027	337,462	385,916	18,802	-	7,541,208	27,387	-	-	27,387	-	27,387
2021	4,097,054	2,619,796	343,815	484,267	386,118	-	-	7,931,050	6,799,027	484,267	386,118	16,248	218,002	7,903,663	(27,387)	-	(27,387)	-	-	-
2022	4,090,813	1,321,187	347,427	484,435	385,158	1,671,775	49,539	8,350,336	6,799,027	484,435	385,158	13,178	-	7,681,798	(668,538)	-	-	(668,538)	2,624	-
2023	4,082,125	1,311,390	433,841	483,845	388,059	2,583,923	99,079	9,382,263	6,799,027	483,845	388,059	9,979	-	7,680,911	(1,701,352)	675,223	-	(1,026,129)	3,984	-
2024	3,631,384	1,297,308	435,143	484,055	385,728	2,583,923	148,618	8,966,159	6,799,027	484,055	385,728	6,781	-	7,675,591	(1,290,568)	1,718,366	-	427,798	-	427,798
2025	3,220,450	1,223,895	435,264	484,053	386,281	2,583,923	198,158	8,532,024	6,799,027	484,053	386,281	3,454	-	7,672,816	(859,208)	1,735,549	-	876,341	-	1,304,139
2026	2,941,793	1,214,517	430,000	-	385,648	2,583,923	247,697	7,803,578	6,799,027	-	385,648	-	-	7,184,675	(618,903)	1,752,905	-	1,134,002	-	2,438,141
2027	2,941,014	711,939	430,000	-	383,853	2,583,923	297,237	7,347,965	6,799,027	-	383,853	-	-	7,182,880	(165,085)	1,770,434	-	1,605,348	-	4,043,489
2028	2,941,911	711,978	430,000	-	386,918	3,790,045	346,776	8,607,629	6,799,027	-	386,918	-	-	7,185,945	(1,421,683)	1,788,138	-	366,455	-	4,409,944
2029	2,941,389	711,744	430,000	-	384,729	4,708,161	396,316	9,572,339	6,799,027	-	384,729	-	-	7,183,756	(2,388,584)	1,806,020	(582,564)	-	-	3,827,380
2030	2,759,029	711,238	430,000	-	387,400	4,848,119	445,855	9,581,640	6,799,027	-	387,400	-	-	7,186,427	(2,395,213)	1,824,080	(571,133)	-	-	3,256,247
2031	2,758,166	710,458	430,000	-	388,816	4,848,119	450,000	9,585,558	6,799,027	-	388,816	-	-	7,187,843	(2,397,715)	1,842,321	(555,395)	-	-	2,700,852
2032	2,565,865	587,900	430,000	-	-	4,869,002	450,000	8,902,768	6,799,027	-	-	-	-	6,799,027	(2,103,741)	1,860,744	(242,997)	-	-	2,457,855
2033	1,722,101	591,600	430,000	-	-	4,996,010	450,000	8,189,711	6,799,027	-	-	-	-	6,799,027	(1,390,684)	1,879,351	-	488,667	-	2,946,522
2034	939,912	-	430,000	-	-	5,726,684	450,000	7,546,595	6,799,027	-	-	-	-	6,799,027	(747,568)	1,898,145	-	1,150,576	-	4,097,099
2035	193,015	-	430,000	-	-	5,726,684	450,000	6,799,699	6,799,027	-	-	-	-	6,799,027	(672)	1,917,126	-	1,916,454	-	6,013,553
2036	-	-	430,000	-	-	5,726,684	450,000	6,606,684	6,799,027	-	-	-	-	6,799,027	192,343	1,936,297	-	2,128,641	-	8,142,194
2037	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,955,660	-	2,621,498	-	10,763,692
2038	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,975,217	-	2,641,055	-	13,404,747
2039	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	1,994,969	-	2,660,807	-	16,065,554
2040	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	2,014,919	-	2,680,757	-	18,746,311
2041	-	-	430,000	-	-	5,253,189	450,000	6,133,189	6,799,027	-	-	-	-	6,799,027	665,838	2,035,068	-	2,700,906	-	21,447,217
2042	-	-	430,000	-	-	7,513,982	450,000	8,393,982	6,799,027	-	-	-	-	6,799,027	(1,594,955)	2,055,419	-	460,464	-	21,907,681
2043	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	2,075,973	(1,415,191)	-	-	20,492,489
2044	-	-	430,000	-	-	9,410,191	450,000	10,290,191	6,799,027	-	-	-	-	6,799,027	(3,491,164)	2,096,733	(1,394,432)	-	-	19,098,058
2045	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	2,117,700	(1,233,507)	-	-	17,864,551
2046	-	-	430,000	-	-	9,270,234	450,000	10,150,234	6,799,027	-	-	-	-	6,799,027	(3,351,207)	2,138,877	(1,212,330)	-	-	16,652,221
2047	-	-	430,000	-	-	9,249,350	450,000	10,129,350	6,799,027	-	-	-	-	6,799,027	(3,330,323)	2,160,266	(1,170,058)	-	-	15,482,163
2048	-	-	430,000	-	-	9,122,343	450,000	10,002,343	6,799,027	-	-	-	-	6,799,027	(3,203,316)	2,181,888	(1,021,447)	-	-	14,460,716
2049	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,203,687	(268,955)	-	-	14,191,761
2050	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,225,724	(246,918)	-	-	13,944,842
2051	-	-	430,000	-	-	8,391,669	450,000	9,271,669	6,799,027	-	-	-	-	6,799,027	(2,472,642)	2,247,981	(224,661)	-	-	13,720,182
2052	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,270,461	-	1,908,247	-	15,628,429
2053	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,293,166	-	1,930,952	-	17,559,381
2054	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,316,097	-	1,953,884	-	19,513,264
2055	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,339,258	-	1,977,045	-	21,490,309
2056	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,362,651	-	2,000,437	-	23,490,746
2057	-	-	430,000	-	-	6,281,241	450,000	7,161,241	6,799,027	-	-	-	-	6,799,027	(362,214)	2,386,277	-	2,024,064	-	25,514,809
2058	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,410,140	-	4,172,165	-	29,686,974
2059	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,434,242	-	4,196,266	-	33,883,241
2060	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,458,584	-	4,220,609	-	38,103,849
2061	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,483,170	-	4,245,195	-	42,349,044
2062	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,508,002	-	4,270,026	-	46,619,070
2063	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,533,082	-	4,295,106	-	50,914,176
2064	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,558,412	-	4,320,437	-	55,234,614
2065	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,583,996	-	4,346,021	-	59,580,635
2066	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,609,836	-	4,371,861	-	63,952,496
2067	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,635,935	-	4,397,960	-	68,350,456
2068	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,662,294	-	4,424,319	-	72,774,774
2069	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,688,917	-	4,450,942	-	77,225,716
2070	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,715,806	-	4,477,831	-	81,703,547
2071	-	-	430,000	-	-	4,157,002	450,000	5,037,002	6,799,027	-	-	-	-	6,799,027	1,762,025	2,742,964	-	4,504,989	-	86,208,536
Total*	45,724,095	16,360,812	22,031,996	2,758,118	4,634,625	270,403,853	20,679,275	382,592,774		2,758,118	4,634,625	68,443	218,002		Total	105,878,051	(10,166,975)		6,614	

Please note, the timing of projects has been held constant based upon the 5¢ tax increase in FY 2021 shown on the previous page. Should the County implement the natural tax impacts illustrated on this page, the funding of CIP projects may be accelerated due to the additional revenues generated in future fiscal years.

■ Assumed FY 2020 Value of a Penny⁽³⁾: \$250,000 ■ Assumed Growth Rate: 1.0%

■ Up-Front 5.00¢ OR Reserves of \$46,032,528.

- 2010A's were issued through VML/VACO as Taxable Recovery Zone Economic Development Bonds and are eligible to receive a federal subsidy equal to 45% of the taxable interest paid. Due to Federal Sequestration the RZED subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 42.21%.
- 2010B's were issued through VML/VACO as Taxable Build America Bonds and are eligible to receive a federal subsidy equal to 35% of the taxable interest paid. Due to Federal Sequestration the BAB subsidy rate is assumed to be reduced by 6.2% (10/1/18-9/30/19), for an effective subsidy of 32.83%.
- Estimate provided by Staff.

Municipal Advisor Disclosure



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

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The value of and income from investments and the cost of borrowing may vary because of changes in interest rates, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purposes or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein.

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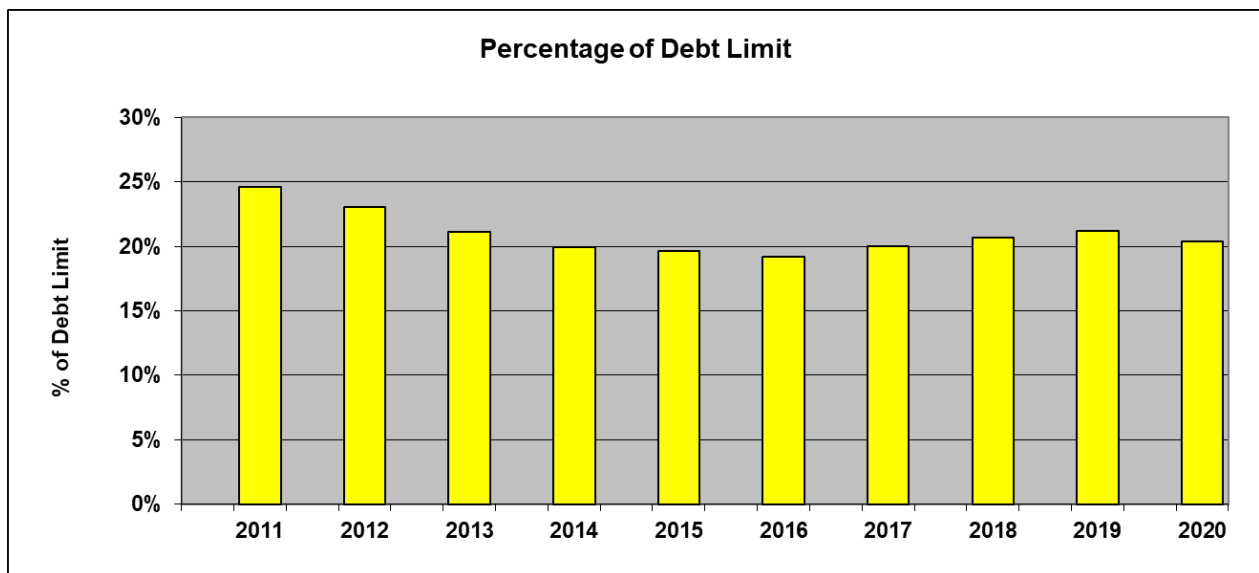
DEBT SERVICE FUND

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											
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Net Assessed Value (real property)	\$ 2,495,701,100	\$ 2,487,439,800	\$ 2,493,088,000	\$ 2,521,752,900	\$ 2,556,763,100	\$ 2,599,790,900	\$ 2,649,924,500	\$ 2,678,117,800	2,732,256,600	2,866,468,006	
Debt Limit (10% of Real Property Assessed Value)	249,570,110	248,743,980	249,308,800	252,175,290	255,676,310	259,979,090	264,992,450	267,811,780	273,225,660	286,646,801	
Debt Applicable to Limit	61,444,362	57,382,063	52,597,531	50,331,145	50,267,924	49,904,475	53,069,475	55,346,075	57,847,396	58,381,880	
Legal Debt Margin	\$ 188,125,748	\$ 191,361,917	\$ 196,711,269	\$ 201,844,145	\$ 205,408,386	\$ 210,074,615	\$ 211,922,975	\$ 212,465,705	215,378,264	228,264,921	
Total net debt applicable to the limit as a percentage of debt limit	24.6%	23.1%	21.1%	20.0%	19.7%	19.2%	20.0%	20.7%	21.2%	20.4%	



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**

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series 2005 VPSA Harrison	2005	7/15/2025	\$ 4,219,161	\$ 1,265,056
Series 2005 VPSA South	2005	7/15/2025	\$ 3,540,892	\$ 1,061,689
Series 2014 Prince George Tennis Courts*	2014	8/1/2023	\$ 556,500	\$ 117,000
Series 2015B School Roof Projects*	2015	8/1/2030	\$ 1,520,000	\$ 877,000
Series 2016B North Literary Loan (2008) Refinance*	2016	8/1/2032	\$ 7,500,000	\$ 5,224,000
New Elementary School (Walton Repl) VPSA	2021	1/15/2051	\$ 30,010,000	\$ 30,010,000
*Refinanced December 2020				

General Government Debt (Excluding Fire / Apparatus)

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series 2010 Animal Services Center*	2010	8/1/2024	\$ 1,650,000	\$ 483,000
Series 2012B Refund 2003B and 2009 and Human Service Building Renovation*	2012	8/1/2023	\$ 9,009,000	\$ 1,984,000
Series 2014A Temple Field Lights & Disputanta Fire Station Renovations*	2014	8/1/2023	\$ 386,500	\$ 120,000
Series 2014B Carson Fire Station*	2014	8/1/2028	\$ 2,257,000	\$ 1,117,000
Series 2014C Courthouse HVAC Upgrades*	2014	8/1/2024	\$ 1,218,000	\$ 488,000
Series 2015B Courthouse Lower Level Renovation*	2015	8/1/2030	\$ 1,925,000	\$ 1,111,000
Series 2015B Fire Station Property Acquisition*	2015	8/1/2030	\$ 506,000	\$ 292,000
Series 2017A Police Vehicles*	2017	8/1/2022	\$ 400,000	\$ 160,000
Series 2017A Public Safety Radio Part I and other County Projects*	2017	8/1/2031	\$ 8,600,000	\$ 6,563,000
Series 2018 Public Facility Improvements	2018	2/1/2033	\$ 9,300,000	\$ 7,710,000
Series 2019 Police Vehicles*	2019	8/1/2023	\$ 400,000	\$ 236,000
Series 2019 Public Facility Improvements*	2019	8/1/2033	\$ 9,050,000	\$ 6,810,000
Series 2019 Fall Police Vehicles*	2019	8/1/2024	\$ 407,000	\$ 304,000
Series 2019 Fall CWC Renovation Phase I*	2019	8/1/2034	\$ 1,445,000	\$ 1,215,000
Series 2019 Fall Taxable Broadband*	2019	8/1/2026	\$ 1,017,000	\$ 778,000
*Refinanced December 2020				

Series 2018 Projects: Police Vehicles; Garage Canopy; Voting Equipment; Southpoint Engineering Study; CDCC Software Replacement; Public Safety Radio Project Part II; Courthouse Lower Level Expansion Additional Borrowing; Central Wellness Center Study / Phase I Renovations Part I.

Series 2019 Projects: Police Vehicles; Utility – Food Lion Water System Upgrades / Route 460 Extension; Utility – Route 156 Water Main Extension; Jefferson Park Fire Station Replacement Assessor Software Replacement; County Administration and Volunteer Fire Company Entrance Upgrades; Scott Park Multi-Purpose Building.

General Government Debt Fire / Apparatus – Devoted 2¢ RE Tax Revenue; Ordinance §74-4.

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series Fall 2019 Fire Apparatus*	2019	8/1/2024	\$ 2,290,000	\$ 1,707,000
*Refinanced December 2020				

Stormwater Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series Fall 2019 Stormwater Projects*	2019	8/1/2024	\$ 2,136,000	\$ 1,593,000
*Refinanced December 2020				

Economic Development Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series 2016A (2008 Crosspointe Center Refinance)*	2016	8/1/2030	\$ 4,457,000	\$ 2,789,000
*Refinanced December 2020				

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 FY18 Actual, FY19 Actual, FY20 Actual FY21 Adopted Budget and FY22 Adopted Budget are shown below. Transfers from the Stormwater and Economic Development Funds are also made to the Debt Service fund to cover debt service payments for capital projects originating in these dedicated special revenue funds. Two cents of the Real Estate tax collections are dedicated to Fire/Apparatus replacements per County Ordinance §74-4. The value of 2 cents is accounted for through a combination of the annual debt repayment for borrowings related to such apparatus, and a transfer to the Capital Improvement Fund (Fire/Apparatus Account). A new County Ordinance was approved in FY2021 (§74-6), dedicating 1 cent of Real Estate tax collections to Fire/EMS equipment replacements. The value of 1 cent will be accounted for through a combination of annual debt repayment for borrowings related to Fire/EMS equipment and a transfer to the Capital Improvement Fund (Fire/EMS Equipment Account). The first borrowing will occur in the late summer or fall of 2021 for Self Contained Breathing Apparatus (SCBA) approved in August 2020. The County refunded / refinanced all eligible outstanding debt in December of 2020 to take advantage of lowered interest rates through the issuance of local bonds. The savings over the life of the refunded debt was over \$3.46 million (present value savings).

Revenues:

FUND 401 - DEBT SERVICE		FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22	
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	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	-	-	-	-	-	-
USE OF MONEY & PROPERTY		-	-	-	-	-	-
0401-30-600-8200-00000-000-000-000-333506-	FEDERAL SUBSIDY	-	-	-	-	-	-
0401-20-600-8200-00000-000-000-000-323650-	VPSA BOND CREDIT	-	-	5,860	-	-	-
CATEGORICAL AID		-	-	5,860	-	-	-
0401-90-901-8207-00000-000-000-000-399100-	TRANS.FR.GEN FD FOR DEBT	7,198,155	7,223,095	7,160,506	8,527,980	8,330,740	(197,240)
0401-90-901-8207-00000-000-000-000-399103-	TRANS FR ECON DEV FD	386,279	384,528	385,916	486,119	355,407	(130,712)
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	441,804	441,934	440,990	451,818	441,229	(10,589)
0401-90-901-8207-00000-000-000-000-399110-	TRANS FR CAPITAL FUND	-	-	-	109,157	-	(109,157)
0401-40-900-8208-00000-000-000-000-399999-	DEBT SERVICE FUND BALANCE	-	-	-	57,983	-	(57,983)
TRANSFERS AND FUND BALANCE		8,026,238	8,049,557	7,987,412	9,633,057	9,127,376	(505,681)
TOTAL DEBT SERVICE FUND		8,026,238	8,049,557	7,993,272	9,633,057	9,127,376	(505,681)

Expenditures – Summary

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Debt Service Fund (Fund 0401):							
4000	County Debt service	3,525,506	4,971,532	4,914,848	5,550,521	5,474,990	(75,531)
4001	Schools Debt Service	4,114,454	2,662,610	2,637,072	3,696,417	3,296,979	(399,438)
2152	Economic Development Debt Service	386,279	384,528	385,916	386,119	355,407	(30,712)
	Total Debt Service	8,026,238	8,018,669	7,937,836	9,633,057	9,127,376	(505,681)

Expenditures - Detail

Schools Debt Service

Schools Debt Service							
Location Code	4001						
						</	

County Debt Service (Includes Stormwater & Fire Apparatus)

County Debt Service								
Location Code	4000							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0401-09-401-4000-	43101	PROFESSIONAL SERVICES	925	375	375	2,500	2,500	-
0401-09-401-4000-	49122	2010 ANIMAL SHELTER PRINCIPAL	110,000	115,000	115,000	120,000		(120,000)
0401-09-401-4000-	49300	DEC 2020 REFUNDED 2010 ANIMAL SHELTER PRINCIPAL	-	-	-	-	113,000	113,000
0401-09-401-4000-	49123	2012A PRINCIPAL	770,000	783,000	-	-	-	-
0401-09-401-4000-	49124	2012B PRINCIPAL	779,000	797,000	813,000	832,000		(832,000)
0401-09-401-4000-	49302	DEC 2020 REFUNDED 2012B PRINCIPAL					796,000	796,000
0401-09-401-4000-	49127	2014A PRINCIPAL	38,117	38,937	39,757	40,576	-	(40,576)
0401-09-401-4000-	49304	DEC 2020 REFUNDED 2014A PRINCIPAL					38,000	38,000
0401-09-401-4000-	49128	2014B PRINCIPAL	138,000	141,000	144,000	148,000	-	(148,000)
0401-09-401-4000-	49306	DEC 2020 REFUNDED 2014B PRINCIPAL					111,000	111,000
0401-09-401-4000-	49142	2010 ANIMAL SHELTER INTEREST	34,087	29,649	26,030	38,494	-	(38,494)
0401-09-401-4000-	49301	DEC 2020 REFUNDING 2010 ANIMAL SHELTER INTEREST	-	-	-	-	23,941	23,941
0401-09-401-4000-	49143	2012A INTEREST	26,401	13,311	-	-	-	-
0401-09-401-4000-	49144	2012B INTEREST	119,250	101,723	83,790	65,498	-	(65,498)
0401-09-401-4000-	49303	DEC 2020 REFUNDED 2012B INTEREST					90,047	90,047
0401-09-401-4000-	49147	2014A INTEREST	6,105	5,284	4,444	3,595	-	(3,595)
0401-09-401-4000-	49305	DEC 2020 REFUNDED 2014A INTEREST					5,700	5,700
0401-09-401-4000-	49148	2014B INTEREST	45,303	41,998	38,597	35,160	-	(35,160)
0401-09-401-4000-	49307	DEC 2020 REFUNDED 2014B INTEREST					59,125	59,125
0401-09-401-4000-	49249	2014C COURTHOUSE HVAC INTEREST	18,854	16,502	14,100	11,648	-	(11,648)
0401-09-401-4000-	49309	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC INTEREST					24,268	24,268
0401-09-401-4000-	49229	2014C COURTHOUSE HVAC PRINCIPAL	116,000	118,000	121,000	123,000	-	(123,000)
0401-09-401-4000-	49308	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC PRINCIPAL					111,000	111,000
0401-09-401-4000-	49250	2014D STORMWATER INTEREST	14,803	8,934	2,989	-	-	-
0401-09-401-4000-	49230	2014D STORMWATER PRINCIPAL	427,000	433,000	438,000	-	-	-
0401-09-401-4000-	49251	2014E EMERGENCY VEHICLES INTEREST	14,068	7,989	2,462	-	-	-
0401-09-401-4000-	49231	2014E EMERGENCY VEHICLES PRINCIPAL	410,000	417,000	335,000	-	-	-
0401-09-401-4000-	49232	2015A POLICE VEHICLES PRINCIPAL	80,000	81,000	82,000	83,000	-	(83,000)
0401-09-401-4000-	49252	2015A POLICE VEHICLES INTEREST	4,290	3,083	1,860	623	-	(623)
0401-09-401-4000-	49233	2015B COURTHOUSE RENO PRINCIPAL	139,000	143,000	146,000	150,000	-	(150,000)
0401-09-401-4000-	49310	DEC 2020 REFUNDED 2015B COURTHOUSE RENO PRINCIPAL					104,000	104,000
0401-09-401-4000-	49253	2015B COURTHOUSE RENO INTEREST	54,080	50,653	47,141	43,546	-	(43,546)
0401-09-401-4000-	49311	DEC 2020 REFUNDED 2015B COURTHOUSE RENO INTEREST					75,150	75,150
0401-09-401-4000-	49237	2017 SERIES 2017 ISSUE - SPRING 2017 INT	-	-	248,000	642,000	-	(642,000)
0401-09-401-4000-	49312	DEC 2020 REFUNDED 2017 SERIES 2017 ISSUE - SPRING 2017 INT					439,000	439,000
0401-09-401-4000-	49238	2017 SERIES 2017 B PRINCIPAL	-	619,000	381,000	-	-	-
0401-09-401-4000-	49257	2017 SERIES 2017A INTEREST	166,175	207,000	207,000	201,296	-	(201,296)
0401-09-401-4000-	49313	DEC 2020 REFUNDED 2017 SERIES 2017A INTEREST					336,022	336,022
0401-09-401-4000-	49258	2017 SERIES 2017B INTEREST	14,049	17,500	6,649	-	-	-
0401-09-401-4000-	49239	2018 SERIES A PRINCIPAL	-	562,000	506,000	522,000	538,000	16,000
0401-09-401-4000-	49259	2018 SERIES A INTEREST	-	219,594	276,121	260,131	243,636	(16,495)
0401-09-401-4000-	49240	2019 SERIES A PRINCIPAL	-	-	610,000	581,000	-	(581,000)
0401-09-401-4000-	49314	DEC 2020 REFUNDED 2019 SERIES A PRINCIPAL					431,000	431,000
0401-09-401-4000-	49260	2019 SERIES A INTEREST	-	-	224,532	254,592	-	(254,592)
0401-09-401-4000-	49315	DEC 2020 REFUNDED 2019 SERIES A INTEREST					315,552	315,552
0401-09-401-4000-	49241	SERIES FALL2019 A SW PRINCIPAL			-	404,000	-	(404,000)
0401-09-401-4000-	49322	DEC 2020 REFUNDED SERIES FALL2019 A SW PRINCIPAL					362,000	362,000
0401-09-401-4000-	49242	SERIES FALL2019 A FIREAP PRINC			-	433,000	-	(433,000)
0401-09-401-4000-	49318	DEC 2020 REFUNDED SERIES FALL2019 A FIREAP PRINC					389,000	389,000
0401-09-401-4000-	49243	SERIES FALL2019 B BRDBND PRINC			-	134,000	-	(134,000)
0401-09-401-4000-	49324	DEC 2020 REFUNDED SERIES FALL2019 B BRDBND PRINC					114,000	114,000
0401-09-401-4000-	49244	SERIES FALL2019 A CWC1 PRINC			-	-	-	-
0401-09-401-4000-	49316	REFUNDED DEC 2020 SERIES FALL2019 A CWC1 PRINC					-	-
0401-09-401-4000-	49245	SERIES FALL2019 A POLICE PRINC			-	77,000	-	(77,000)
0401-09-401-4000-	49320	DEC 2020 REFUNDED SERIES FALL2019 A POLICE PRINC					69,000	69,000
0401-09-401-4000-	49261	SERIES FALL 2019 A SW INT			-	47,818	-	(47,818)
0401-09-401-4000-	49323	DEC 2020 REFUNDED SERIES FALL 2019 A SW INT					79,229	79,229
0401-09-401-4000-	49262	SERIES FALL2019 A FIRE AP INT			-	51,267	-	(51,267)
0401-09-401-4000-	49319	DEC 2020 REFUNDED SERIES FALL2019 A FIRE AP INT					84,871	84,871
0401-09-401-4000-	49263	SERIES FALL2019 B BRDBND INT			-	29,367	-	(29,367)
0401-09-401-4000-	49325	DEC 2020 REFUNDED SERIES FALL2019 B BRDBND INT					40,264	40,264
0401-09-401-4000-	49264	SERIES FALL2019 A CWC1 INT			-	35,233	-	(35,233)
0401-09-401-4000-	49317	DEC 2020 REFUNDED SERIES FALL2019 A CWC1 INT					45,719	45,719
0401-09-401-4000-	49265	SERIES FALL2019 A POLICE INT			-	9,111	-	(9,111)
0401-09-401-4000-	49321	DEC 2020 REFUNDED SERIES FALL2019 A POLICE INT					15,122	15,122
0401-09-401-4000-	49190	SERIES 2021 FIRE/EMS EQUIPMENT (RESERVES)					96,462	96,462
0401-09-401-4000-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS					151,316	151,316
0401-09-401-4000-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	171,066	171,066	-
			3,525,506	4,971,532	4,914,848	5,550,521	5,474,990	(75,531)

Economic Development Debt Service

Economic Development Debt Service								
Location Code	2152							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0401-09-401-2152-	49120	2008A NORTH/SROSSPTE PRINCIPAL	195,000	-	-	-	-	-
0401-09-401-2152-	49140	2008A NORTH/SROSSPTE INTEREST	6,825	-	-	-	-	-
0401-09-401-2152-	49235	SERIES 2016A REFINANCE CROSSPOINTE PRINCIPAL	83,000	285,000	293,000	300,000	-	(300,000)
0401-09-401-2152-	49332	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE PR					206,000	206,000
0401-09-401-2152-	49255	SERIES 2016A REFINANCE CROSSPOINTE INTEREST	101,454	99,528	92,916	86,119	-	(86,119)
0401-09-401-2152-	49333	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE INT					149,407	149,407
			386,279	384,528	385,916	386,119	355,407	(30,712)

WATER/SEWER FUND

The Prince George County Water and Sewer Department is charged with the service of providing water and wastewater services to the populated areas of the county. The Utilities fund is a self-supporting enterprise fund charging fees for services rendered in an amount great enough to cover its own expenses. Utilities Revenues collected (user fees and connection charges) cover anticipated expenditures without General Fund support. Each year the County reviews the utility fees to ensure that the ongoing fees are sufficient to cover the continuity of its operations.

The Engineering and Utilities Department provides the following services:

- Handles inquiries pertaining to water and wastewater lines
- Handles future industrial and residential development inquiries
- Reviews site plan review for new commercial projects
- Administers capital improvement projects for utilities
- Handles water and wastewater utilities
- Responsible for new service and terminating service
- Handles inquiries for high water consumption
- Handles muddy water and low-pressure complaints
- Handles billing problems and water leaks
- Administers pumping stations, water systems and elevated storage tanks.

The department serves approximately 4,490 customers. This includes 4,121 residential customers and 369 non-residential customers. There are approximately 2,754 customers that receive both water and sewer services, 431 water-only customers, and 1,305 sewer-only customers.

The department operates and maintains the County's public water and wastewater systems including the central water distribution system, six rural water well systems, and 25 wastewater pumping stations.

In FY 2019, a 5 percent increase in water and a 7.5 percent increase in wastewater rates were approved to continue to realign utility revenues to cover annual operating and capital expenses. The adopted increase equated to a \$1.24 increase per month for water charges and a \$3.97 increase per month for sewer charges. This was a \$5.21 per month total increase for residential single-family homes using an average of 5,000 gallons per month. An increase has not been made since FY 2019.

No utility fee increases are included in the adopted FY2022 budget.

Wastewater flow trends indicate the need for allocating appropriate resources in the coming years to address inflow and infiltration (I&I) with capital improvements to rehabilitate or replace aging wastewater pipes and manholes.

From an overall system perspective Prince George has 3.575 million gallons per day (MGD) of wastewater capacity and utilized 1.101 MGD on average; and 1.89 MGD of water capacity and utilized 0.973 MGD on average in 2020.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2020, cash on hand was just over \$13.4 million. The fund ended fiscal year 2020 with a \$27,693,255 net position, up \$1,311,946 from fiscal year 2019. The increase in net position can be attributed to an increase in connection fees and new utility billing accounts.

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

The Utilities Water and Sewer Fund budget will increase by 373,837 for FY2022; \$87,432 net of inter-fund transfers.

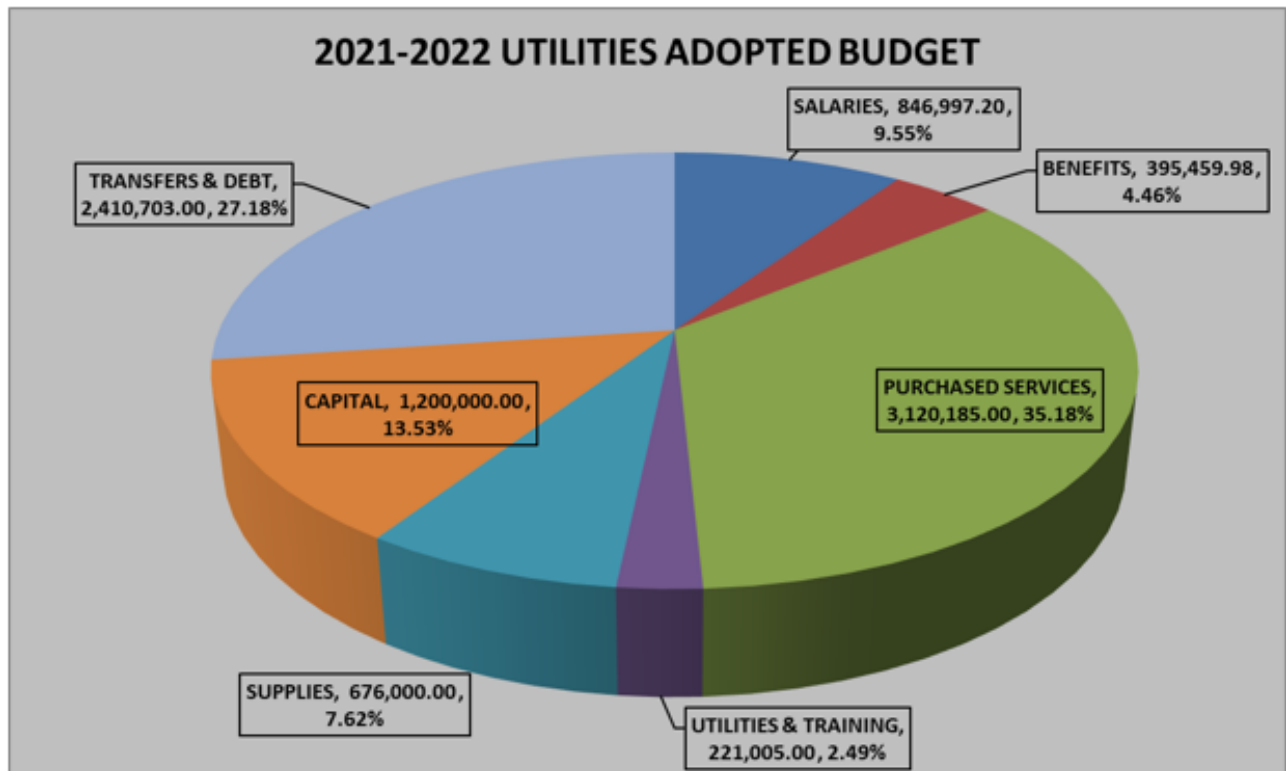
The adopted FY2022 budget includes \$1,720,000 for capital utility project planning and completion related to the expansion of utilities and the repair or replacement of existing utility infrastructure.

Projects targeted for planning (design) and completion are:

- New/Updated Water & Wastewater Master Plan - \$250,000
- Purchase and Installation of Radio Read Meters - \$220,000 (1st of six year payment schedule)
- Water Tank Maintenance & Repairs - \$200,000
- Continue Design & Easement Acquisition for Water Line Extension to Route 10 Corridor - \$150,000
- Continue Temple Avenue Tank & Booster Station design - \$150,000
- Preliminary Design of Wastewater Improvements (Hopewell FM or WWTP) - \$700,000
- Continue Permitting Efforts for Water Intake Permit - \$50,000
- Route 301 Water Facility Improvements – Planning & PER - \$150,000

For FY2022 the adopted budget calls for a very modest use of \$42,337 of Utilities cash reserves / fund balance.

The total adopted Utilities FY2022 budget is \$8,876,350; \$6,834,160 net of inter-fund transfers.



Summaries and details for Utilities revenues and expenditures are shown on the following pages.

Revenues are estimated using prior year actual collection information and current year trends. Rate increases are considered, if any. No rate increases were approved for FY2022. Connection and reconnection charges are estimated by examining prior year information, and considering any development within the County that would impact utilities.

Revenues - Summary:

ACCOUNT	TITLE	FY17-18 RECEIPTS	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
FUND 600: UTILITIES OPERATIONS		5,663,177	6,767,144	6,625,308	6,495,000	6,602,337	107,337
FUND 610: UTILITIES REPLACEMENT RESERVES		198,152	170,114	258,000	384,000	705,500	321,500
FUND 620: UTILITIES CAPITAL		1,310,019	1,952,176	1,679,730	1,623,513	1,568,513	(55,000)
UTILITIES REVENUE TOTALS		7,171,348	8,889,434	8,563,037	8,502,513	8,876,350	373,837

Revenues - Detail:

FUND 60 - UTILITIES OPERATING							
0600			FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0600-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	27,376	65,791	66,556	50,000	65,000	15,000
0600-10-505-8111-00000-000-000-000-315104-	INTEREST REVENUE	19,796	8,901	6,399	-	5,000	5,000
USE OF MONEY & PROPERTY		47,172	74,691	72,954	50,000	70,000	20,000
0600-10-506-8113-00000-000-000-000-316901-	WATER SERVICE	1,713,210	1,977,225	1,910,588	1,965,000	2,000,000	35,000
0600-10-506-8113-00000-000-000-000-316902-	SEWER SERVICE CHARGES	3,700,301	4,261,549	4,257,712	4,365,000	4,420,000	55,000
0600-10-506-8113-00000-000-000-000-316903-	PENALTIES	146,521	370,156	307,834	65,000	35,000	(30,000)
0600-10-506-8113-00000-000-000-000-316904-	RECONNECTION CHARGES	33,030	36,525	36,110	20,000	5,000	(15,000)
0600-10-506-8113-00000-000-000-000-316905-	MISCELLANEOUS	22,943	46,950	40,110	30,000	30,000	-
0600-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	-	48	-	-	-	-
CHARGES FOR SERVICES		5,616,005	6,692,453	6,552,353	6,445,000	6,490,000	45,000
0600-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	42,337	42,337
0600-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	-	-	-	-	-	-
0600-40-900-8209-00000-000-000-000-341112	CUDDIHY SETTLEMENT	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	-	-	-	-	-	-
0600-90-901-8207-00000-000-000-000-399101	TRANSFER FROM TOURISM FUND	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		-	-	-	-	42,337	42,337
TOTAL UTILITIES OPERATING FUND		5,663,177	6,767,144	6,625,308	6,495,000	6,602,337	107,337

FUND 0610 - REPLACEMENT RESERVES							
0610			FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0610-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLE	(26,848)	2,114	-	-	-	-
0610-10-508-8114-00000-000-000-000-315203-	SALE OF LAND/BUILDING	40,000	-	-	-	-	-
	RECOVERED COSTS	13,152	2,114	-	-	-	-
0610-90-901-8207-00000-000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	185,000	168,000	258,000	384,000	705,500	321,500
0610-40-900-8208-00000-000-000-000-399999-	FUND BALANCE CAPITAL RESERVE	-	-	-	-	-	-
	REHAB/REPL RESERVE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		185,000	168,000	258,000	384,000	705,500	321,500
TOTAL REPLACEMENT RESERVES		198,152	170,114	258,000	384,000	705,500	321,500

FUND 0620 - UTILITIES CAPITAL							
0620			FY2017-18	FY2018-19	FY2019-20	FY20-21	FY21-22
ACCOUNT	TITLE	RECEIPTS	RECEIPTS	RECEIPTS	Adopted Budget	Adopted	Increase (Decrease)
0620-10-505-8111-00000-000-000-000-315104-	INTEREST ON LOAN	-	-	-	-	-	-
0620-40-508-8209-00000-000-000-000-319214	DEVELOPER CAPITAL CONTRIBUTIONS	7,895	-	-	-	-	-
0620-40-900-8209-00000-000-000-000-341112	CUDDIHY WATER STLMENT	69,218	-	-	-	-	-
USE OF MONEY & PROPERTY		77,113	-	-	-	-	-
0620-10-508-8114-00000-000-000-000-316906-	WATER CONNECTION CHARGES	246,052	172,140	36,395	40,000	40,000	-
0620-10-508-8114-00000-000-000-000-316907-	SEWER CONNECTION CHARGES	212,125	147,050	44,030	60,000	40,000	(20,000)
CHARGES FOR SERVICES		458,177	319,190	80,425	100,000	80,000	(20,000)
0620-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0620-40-507-8206-00000-000-000-000-341111-	UTILITIES CAPITAL INSURANCE RECOVERIES	-	21,380	2,413	2,413	2,413	-
0620-90-901-8207-00000-000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	-	836,978	1,027,402	951,785	901,690	(50,095)
0620-90-901-8207-00000-000-000-000-399107-	WATER CAPACITY SURCHARGE - XFER FROM 0600	286,000	286,000	155,000	155,000	160,000	5,000
0620-90-901-8207-00000-000-000-000-399108-	SEWER CAPACITY SURCHARGE - XFER FROM 0600	340,000	340,000	265,000	265,000	275,000	10,000
0620-90-901-8207-00000-000-000-000-399101-	TRANS. FR. TOURISM FD	148,728	148,628	149,490	149,315	149,410	95
0600-90-901-8207-00000-000-000-000-399100-	TRANS FR GEN FD/OPERATING	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		774,728	1,632,986	1,599,305	1,523,513	1,488,513	(35,000)
TOTAL CAPITAL FUND		1,310,019	1,952,176	1,679,730	1,623,513	1,568,513	(55,000)

Expenditures:

	Activity	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
Water & Sewer Fund:							
Utilities Operating (Fund 0600):							
7000	Utility Maintenance	1,808,300	2,826,360	2,988,951	2,112,480	2,381,530	269,050
7001	Utilities Payroll	900,280	1,093,736	1,078,275	1,204,370	1,242,457	38,087
7002	Capital Outlay- Operating	-	-	2,864	-	-	-
0600 7004	Utilities Transfer to Capital	-	-	-	-	-	-
7005	Utility Maintenance Operations - SEWER HOPEWELL	1,389,768	1,385,260	1,386,312	1,587,000	1,464,000	(123,000)
7006	Utility Maintenance Operations - SEWER PETERSBURG	671,685	675,322	495,034	753,000	742,000	(11,000)
7007	Utility Maintenance Operations - WATER CENTRAL SYSTEM	550,166	599,087	549,926	763,000	696,500	(66,500)
7008	Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM	18,630	28,520	27,424	28,000	27,500	(500)
7009	Utility Maintenance Operations - WATER RIVER'S EDGE	3,347	3,370	2,618	4,900	4,900	-
7010	Utility Maintenance Operations - WATER CEDARWOOD	4,279	4,888	9,711	9,000	19,200	10,200
7011	Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM	967	812	1,488	2,350	3,350	1,000
7012	Utility Maintenance Operations - WATER FOOD LION/ILL	14,540	11,056	8,863	7,400	7,400	-
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	6,643	7,482	6,931	23,500	13,500	(10,000)
	Total W&S Operating	5,368,606	6,635,894	6,558,399	6,495,000	6,602,337	107,337
Utilities Replacement Reserve (Fund 0610)							
7002	Capital Outlay- Operating	49,158	19,167	63,210	384,000	705,500	321,500
	Total W&S Replacement Reserve	49,158	19,167	63,210	384,000	705,500	321,500
Utilities Capital (Fund 0620):							
7003	Non- Operating Expense	2,288	152,925	-	-	-	-
7004	Water & Sewer Debt Fund	166,953	148,525	177,536	368,513	368,513	-
7014	Utility Capital Projects - 2015 Bonds	1,625	1,468	-	-	-	-
7016	Utility Capital Projects	44,939	343,112	451,947	1,255,000	1,200,000	(55,000)
	Transfer to Utility Capital Projects	-	-	-	-	-	-
	Total W&S Capital	215,805	646,029	629,483	1,623,513	1,568,513	(55,000)
Utilities COVID-19 Municipal Relief (Fund 0640):							
7000	Utility Municipal COVID-19 Relief	-	-	-	-	-	-
	Total W&S COVID-19 Municipal Relief	-	-	-	-	-	-
	TOTAL UTILITIES EXPENDITURES	5,633,568	7,301,090	7,251,093	8,502,513	8,876,350	373,837
	INTERFUND TRANSFERS - UTILITIES	(811,000)	(1,630,978)	(1,705,402)	(1,755,785)	(2,042,190)	(286,405)
	EXPENDITURES NET OF TRANSFERS	4,822,568	5,670,112	5,545,691	6,746,728	6,834,160	87,432

Expenditures (Continued):

Utility Maintenance Operations - UNSPECIFIED								
Location Code	7000							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7000-	43101	UTIL MAINT PROF SERVICES	2,960	261	1,362	5,000	5,000	-
0600-04-104-7000-	43120	UTIL MAINT ACNT & AUDIT SRVC	15,000	15,000	17,335	17,335	17,335	-
0600-04-104-7000-	43311	UTIL MAINT CONTRACT FEES/ADMIN	45,592	110,253	97,618	68,000	60,000	(8,000)
0600-04-104-7000-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	-	-	-
0600-04-104-7000-	43326	UTIL MAINT SANITATION SVC DUMP	480	1,424	1,181	480	400	(80)
0600-04-104-7000-	43600	ADVERTISING	2,239	-	-	1,500	1,200	(300)
0600-04-104-7000-	43611	UTIL MAINT FIRST AID/SAFETY	3,565	3,956	5,991	2,500	3,000	500
0600-04-104-7000-	44200	AUTOMOTIVE/MOTOR POOL	8,026	7,628	17,647	7,000	8,000	1,000
0600-04-104-7000-	450620	UTIL MAINT SEWER COLLECTION SY	-	-	-	-	-	-
0600-04-104-7000-	45113	UTIL MAINT HEATING	-	-	-	-	-	-
0600-04-104-7000-	45114	UTIL MAINT ELECTRICAL	3,066	3,180	4,397	4,000	3,500	(500)
0600-04-104-7000-	45210	UTIL MAINT POSTAL SERVICE	16,278	16,473	16,318	21,000	18,000	(3,000)
0600-04-104-7000-	45230	UTIL MAINT TELEPHONE	13,345	19,024	20,821	18,000	17,500	(500)
0600-04-104-7000-	45304	UTIL OTHER PROPERTY INSURANCE	-	-	3,601	4,000	7,700	3,700
0600-04-104-7000-	45305	UTIL MAINT MTR VEH INSURANCE	5,500	6,064	5,270	6,300	6,300	-
0600-04-104-7000-	45420	UTIL MAINT LEASE/RENT OF BUILD	51,992	51,992	60,155	60,155	60,155	-
0600-04-104-7000-	45540	UTIL MAINT CONVENTION & ED	1,704	6,793	3,655	4,500	4,500	-
0600-04-104-7000-	45810	UTIL MAINT DUES AND MEMBERSHIP	668	1,408	930	1,500	1,500	-
0600-04-104-7000-	45890	UTIL MAINT DEPRECIATION EXPENS	692,872	787,623	869,747	-	-	-
0600-04-104-7000-	46001	UTIL MAINT OFFICE SUPPLIES	5,672	6,120	2,652	4,000	4,500	500
0600-04-104-7000-	46002	UTIL MAINT FOOD SUPPLIES	745	866	518	500	500	-
0600-04-104-7000-	46008	UTIL MAINT VEHICLE/EQUIP FUEL	22,425	25,907	20,848	22,000	21,000	(1,000)
0600-04-104-7000-	46009	UTIL MAINT VEHICLE EQUIP. SUP	850	1,526	-	2,000	500	(1,500)
0600-04-104-7000-	46011	UTIL MAINT UNIFORM/APPAREL	6,302	5,592	6,873	8,500	7,500	(1,000)
0600-04-104-7000-	46012	UTIL MAINT BOOKS & SUBS	-	285	-	425	250	(175)
0600-04-104-7000-	46014	UTIL MAINT OTHER OPERATING SUPP	89	-	-	-	-	-
0600-04-104-7000-	46052	UTIL MAINT CHEMICALS	6,838	6,005	9,776	3,000	3,000	-
0600-04-104-7000-	46053	UTIL MAINT OPERATING SUPPLIES	51,387	81,534	75,355	55,000	55,000	-
0600-04-104-7000-	46054	UTIL MAINT EQUIP PRT & SUPP	22,484	17,647	28,298	16,500	16,500	-
0600-04-104-7000-	46055	UTIL MAINT BUILDING SUPPLIES	379	318	497	1,000	1,000	-
0600-04-104-7000-	46056	UTIL MT PERMITS LICENSES RNWLS	10,771	11,081	9,360	10,000	10,000	-
0600-04-104-7000-	480620	UTIL MAINT BILLING SUPPLIES AN	6,071	7,421	3,343	3,000	5,500	2,500
0600-04-104-7000-	49199	UTIL MAINT CONTINGENCIES	-	-	-	9,500	-	(9,500)
0600-04-104-7000-	49178	TRANS TO UTIL CAP RESERVES	-	836,978	1,027,402	951,785	901,690	(50,095)
0600-04-104-7000-	49181	TRANS TO UTIL REPL RESERVES (0610-7	185,000	168,000	258,000	384,000	705,500	321,500
0600-04-104-7000-	49184	WATER CAP SURCH TR TO CAPITAL	286,000	286,000	155,000	155,000	160,000	5,000
0600-04-104-7000-	49185	SEWER CAP SURCH TR TO CAPITAL	340,000	340,000	265,000	265,000	275,000	10,000
			1,808,300	2,826,360	2,988,951	2,112,480	2,381,530	269,050

Expenditures (Continued):

Utilities- Payroll								
Location Code		7001						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7001-	41100	UTIL PAYROLL SAL & WAGE	605,692	636,077	716,080	765,923	822,997	57,074
0600-04-104-7001-	41200	UTIL PAYROLL OVERTIME	9,218	7,448	18,664	20,000	12,000	(8,000)
0600-04-104-7001-	41300	UTIL PAYROLL PART-TIME SALARIE	16,571	13,554	16,219	12,000	7,000	(5,000)
0600-04-104-7001-	41400	UTIL PAYROLL CAREER DEVELOPMENT	-	-	-	5,000	5,000	-
0600-04-104-7001-	42100	UTIL PAYROLL FICA	45,298	46,042	52,995	61,424	64,795	3,371
0600-04-104-7001-	42210	UTIL PAYROLL RETIREMENT-VRS	70,792	49,401	64,762	114,352	122,873	8,521
0600-04-104-7001-	42300	UTIL PAYROLL HOSPITAL/MEDICAL	129,061	311,456	176,991	180,984	167,551	(13,433)
0600-04-104-7001-	42400	UTIL PAYROLL GROUP LIFE INSUR	4,951	7,907	8,823	10,263	11,028	765
0600-04-104-7001-	42500	UTIL PAYROLL DISABILITY INSUR	434	487	664	1,077	2,310	1,233
0600-04-104-7001-	42700	UTIL PAYROLL WORKER'S COMP	18,262	21,366	23,076	24,552	26,902	2,350
0600-04-104-7001-	49199	UTIL PAYROLL CONTINGENCY	-	-	-	8,795	-	(8,795)
			900,280	1,093,736	1,078,275	1,204,370	1,242,457	38,087

Utility Maintenance Operations - SEWER HOPEWELL								
Location Code		7005						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7005-	45114	SWR HOPE ELECTRICAL	21,064	23,071	22,936	23,000	23,000	-
0600-04-104-7005-	43311	WTR CNTRL CONTRACT FEES/ADMIN	6,081	10,354	30,883	15,000	20,000	5,000
0600-04-104-7005-	46008	SWR HOPEWELL VEH&EQUIP FUEL	-	226	249	-	-	-
0600-04-104-7005-	46053	SWR HOPE OPERATING SUPPLIES	3,879	2,838	19,322	15,000	12,000	(3,000)
0600-04-104-7005-	46054	SWR HOPE EQUIP PARTS & SUPPLIES	-	-	1,322	7,500	7,500	-
0600-04-104-7005-	46055	SWR HOPE BUILDING SUPPLIES	-	-	-	1,500	1,500	-
0600-04-104-7005-	460634	SWR HOPE CHG PD TO	1,358,745	1,348,772	1,311,599	1,525,000	1,400,000	(125,000)
			1,389,768	1,385,260	1,386,312	1,587,000	1,464,000	(123,000)

Utility Maintenance Operations - SEWER PETERSBURG/SCWWA								
Location Code		7006						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7006-	43311	SEWR PETE CONTRACT FEES/ADMIN	18,341	8,848	21,661	25,000	30,000	5,000
0600-04-104-7006-	45114	SWR PETE ELECTRICAL	29,064	36,899	35,474	30,000	31,000	1,000
0600-04-104-7006-	46053	SEWR PETE OPERATING SUPPLIES	11,121	22,204	18,921	24,000	17,500	(6,500)
0600-04-104-7006-	46055	SEWR PETE BUILDING SUPPLIES	-	-	31	1,500	1,000	(500)
0600-04-104-7006-	46054	SEWR PETE EQUIPM & PARTS	-	694	4,079	2,500	2,500	-
0600-04-104-7006-	460634	SEWAGE PUMPING PETERSBURG	613,158	606,678	414,867	670,000	660,000	(10,000)
			671,685	675,322	495,034	753,000	742,000	(11,000)

Utility Maintenance Operations - WATER CENTRAL SYSTEM								
Location Code		7007						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7007-	410632	WATER PUMPING STATION SUPPL	505,999	573,254	507,674	687,000	645,000	(42,000)
0600-04-104-7007-	43311	WTR CNTRL CONTRACT FEES/ADM	8,614	203	4,361	30,000	15,000	(15,000)
0600-04-104-7007-	45114	CNTRL ELECTRICAL	21,210	20,379	17,269	26,000	22,500	(3,500)
0600-04-104-7007-	46007	OPERATING SUPPLIES	-	-	-	-	-	-
0600-04-104-7007-	46053	WTR CNTRL OPERATING SUPPLIES	6,337	5,150	18,077	7,500	7,500	-
0600-04-104-7007-	46054	WTR CNTRL EQUIP & PARTS	-	87	70	7,500	5,000	(2,500)
0600-04-104-7007-	46055	WTR CNTRL BUILDING SUPPLIES	-	14	-	5,000	1,500	(3,500)
0600-04-104-7007-	460634	SEWAGE PUMPING CHARGE	8,006	-	2,475	-	-	-
			550,166	599,087	549,926	763,000	696,500	(66,500)

Expenditures (Continued):

Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM									
Location Code	7008								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)	
0600-04-104-7008-	43311	WTR BCH JRDN CONTRT FEES/ADMIN	3,175	3,014	4,535	5,000	5,000	-	
0600-04-104-7008-	45114	WTR BCH JRDN ELECTRICAL	12,745	15,778	16,029	13,000	13,500	500	
0600-04-104-7008-	46052	WTR BCH JRDN CHEMICALS	1,472	4,125	1,130	3,000	3,000	-	
0600-04-104-7008-	46053	WTR BCH JRDN OPERATING SUPP	1,050	5,362	4,594	5,000	5,000	-	
0600-04-104-7008-	46055	WTR BCH JRDN BUILDING SUPPLIES	188	242	1,096	2,000	1,000	(1,000)	
0600-04-104-7008-	46056	WTR BCH JRDN LICENSE RENEWAL	-	-	40	-	-	-	
			18,630	28,520	27,424	28,000	27,500	(500)	

Utility Maintenance Operations - WATER RIVER'S EDGE SYSTEM									
Location Code	7009								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)	
0600-04-104-7009-	43311	WTR RVR EDG CONTRT FEES/ADM	245	-	63	1,000	1,000	-	
0600-04-104-7009-	45114	WTR RVR EDG ELECTRICAL	2,636	2,570	2,515	2,200	2,200	-	
0600-04-104-7009-	46053	WTR RVR EDG OPERATING SUPPL	466	800	-	1,200	1,200	-	
0600-04-104-7009-	46055	WTR RVR EDG BUILDING SUPPLIES	-	-	-	500	500	-	
0600-04-104-7009-	46056	WTR RVR EDG LICENSE RENEWAL	-	-	40	-	-	-	
			3,347	3,370	2,618	4,900	4,900	-	

Utility Maintenance Operations - WATER CEDARWOOD SYSTEM									
Location Code	7010								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)	
0600-04-104-7010-	43311	WTR CEDR CONTRACT FEES/ADM	1,310	-	3,958	2,000	2,500	500	
0600-04-104-7010-	45114	WTR CEDR ELECTRICAL	2,497	2,693	2,308	2,500	2,500	-	
0600-04-104-7010-	46052	WTR CEDR CHEMICALS	-	185	-	1,200	1,200	-	
0600-04-104-7010-	46053	WTR CEDR OPERATING SUPPLIES	472	460	2,712	2,500	2,500	-	
0600-04-104-7010-	46054	WTR CEDR PARTS & SUPPLIES	-	22	309	500	10,000	9,500	
0600-04-104-7010-	46055	WTR CEDR BUILDING SUPPLIES	-	1,529	404	300	500	200	
0600-04-104-7010-	46056	WTR CEDR LICENSE RENEWAL	-	-	20	-	-	-	
			4,279	4,888	9,711	9,000	19,200	10,200	

Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM									
Location Code	7011								
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)	
0600-04-104-7011-	43311	CONTRACT FEES / ADMIN	240	-	750	750	750	-	
0600-04-104-7011-	45114	WTR PG WDS ELECTRICAL	727	668	620	650	650	-	
0600-04-104-7011-	46052	WTR PG CHEMICALS	-	26	-	500	500	-	
0600-04-104-7011-	46053	WTR PG WOODS OPER SUPPLIES	-	118	51	250	250	-	
0600-04-104-7011-	46054	WTR PG WDS EQUIP PARTS & SU	-	-	67	200	200	-	
0600-04-104-7011-	46055	WTR PG WDS BUILDING SUPPLIES	-	-	-	-	1,000	1,000	
			967	812	1,488	2,350	3,350	1,000	

Expenditures (Continued):

Utility Maintenance Operations - WATER FOOD LION/IND SYSTEM								
Location Code	7012							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7012-	43311	WTR FD LION CONTRT FEES/ADMIN	1,070	-	429	500	2,000	1,500
0600-04-104-7012-	45114	WTR FD LION ELECTRICAL	10,490	9,609	8,118	5,000	4,000	(1,000)
0600-04-104-7012-	46052	WTR FD LION CHEMICALS	556	135	52	300	300	-
0600-04-104-7012-	46053	WTR FD LION OPERATING SUPPLIES	150	1,211	52	600	600	-
0600-04-104-7012-	46054	WTR FD LION EQUIP PARTS/SUPPLIES	-	-	192	500	500	-
0600-04-104-7012-	46055	WTR FD LION BUILDING SUPPLIES	2,274	101	-	500	-	(500)
0600-04-104-7012-	46056	WTR FD LION LICENSE RENEWAL	-	-	20	-	-	-
			14,540	11,056	8,863	7,400	7,400	-

Utility Maintenance Operations - WATER RT 301 SYSTEM								
Location Code	7013							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0600-04-104-7013-	43311	WATER RT 301 CONTR FEES/ADMIN	780	-	95	2,000	2,000	-
0600-04-104-7013-	45114	WTR 301 ELECTRICAL	2,015	2,522	2,761	2,500	2,500	-
0600-04-104-7013-	46052	WTR 301 CHEMICALS	2,301	1,883	135	2,000	2,000	-
0600-04-104-7013-	46053	WTR 301 OPERATING SUPPLIES	1,547	1,885	828	3,000	2,000	(1,000)
0600-04-104-7013-	46054	WTR 301 EQUIP PARTS & SUPPLIES	-	1,192	-	10,000	1,000	(9,000)
0600-04-104-7013-	46055	WTR 301 BUILDING SUPPLIES	-	-	3,092	4,000	4,000	-
0600-04-104-7013-	46056	WTR 301 PERM LICENSE RENEWAL	-	-	20	-	-	-
			6,643	7,482	6,931	23,500	13,500	(10,000)

Capital Outlay- Fund 0610								
Location Code	7002							
FUND 0610	0610							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0610-04-104-7002-	410303	CAP WTR SWR STCTR IMPROV	-	-	-	200,000	200,000	-
0610-04-104-7002-	410311	CAP WTR PUMP SUPPLY	1,772	3,293	-	5,000	-	(5,000)
0610-04-104-7002-	410316	CAP WTR METERS	23,457	1,902	(920)	5,000	220,000	215,000
0610-04-104-7002-	410318	CAP SWR SERVICES	20,140	11,535	6,304	30,000	25,000	(5,000)
0610-04-104-7002-	410323	CAP OTHER EQUIP	3,788	665	-	20,000	7,500	(12,500)
0610-04-104-7002-	43101	UTILITIES PROFESSIONAL SERVICE	-	-	54,427	120,000	250,000	130,000
0610-04-104-7002-	46024	UTIL CAPTL DATA PROC SUPPLIES	-	1,602	3,398	4,000	3,000	(1,000)
0610-04-104-7002-	48105	MOTOR VEHICLES - REPLACEMENT	-	-	-	-	-	-
			49,158	19,167	63,210	384,000	705,500	321,500

Non- Operating Expense Fund 0620								
Location Code	7003							
FUND 0620	0620							
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0620-04-104-7003-	411636	PTSBG.SEWER LINE PAYMENT	-	-	-	-	-	-
0620-04-104-7003-	411637	SOUTH CENTRAL CAPITAL INV	-	-	-	-	-	-
0620-04-104-7003-	411638	SOUTH CENTRAL NUTRIENT CR.	-	-	-	-	-	-
0620-04-104-7003-	43101	PROFESSIONAL SERVICES	2,288	2,925	-	-	-	-
0620-04-104-7003-	49172	UTIL TRANS. TO CAPITAL PROJ	-	150,000	-	-	-	-
0620-04-104-7003-	411639	CAPACITY PURCHASE - PETERSBURG	-	-	-	-	-	-
			2,288	152,925	-	-	-	-

Expenditures (Continued):

Water & Sewer Debt Fund - Fund 0620								
Location Code		7004						
FUND		0620						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0620-04-104-7004-	49118	DEBT 2006 EXIT 45 PRINCIPAL	-	-				-
0620-04-104-7004-	49134	2002 GO BONDS INTEREST	-	-				-
0620-04-104-7004-	49138	2006 EXIT 45 INTEREST	-	-				-
0620-04-104-7004-	49178	TRANS TO UTILITIES CAP	-	-				-
0620-09-401-4000-	49149	BOND ISSUANCE COSTS	-	-				-
0620-04-104-7004-	49232	2015A PRINCIPAL	-	-	-	146,000	-	(146,000)
0620-04-104-7004-	49334	DEC 2020 REFUNDED 2015A PRINCIPAL					146,000	146,000
0620-04-104-7004-	49252	2015A INTEREST	8,865	6,753	4,596	3,315	-	(3,315)
0620-04-104-7004-	49335	DEC 2020 REFUNDED 2015A INTEREST					3,315	3,315
0620-04-104-7004-	49233	2015B PRINCIPAL	-	-	-	98,000	-	(98,000)
0620-04-104-7004-	49336	DEC 2020 REFUNDED 2015B PRINCIPAL					98,000	98,000
0620-04-104-7004-	49253	2015B INTEREST	34,454	32,198	29,871	28,480	-	(28,480)
0620-04-104-7004-	49337	DEC 2020 REFUNDED 2015B INTEREST					28,480	28,480
0620-04-104-7004-	49254	2016 ARWA CIP DEBT SERVICE	123,635	109,574	143,069	92,718	92,718	-
			166,953	148,525	177,536	368,513	368,513	-

Capital Projects - 2015 Bonds - Fund 0620								
Location Code		7014						
FUND		0620						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0620-04-104-7014-	48201	UTIL MACH & EQUIP ADD	54,151	1,468	-	-	-	-
0620-04-104-7014-	48401	SEWER REHAB/REPLACE PTRSBRG	(39,651)	-	-	-	-	-
0620-04-104-7014-	48402	SEWER PUMP STATION IMPROVEMENTS	(13,000)	-	-	-	-	-
0620-04-104-7014-	48403	WATER METER REPLACEMENT	125	-	-	-	-	-
			1,625	1,468	-	-	-	-

Capital Projects - NEW PROJECTS Fund 0620								
Location Code		7016						
FUND		0620						
Org.	Acct.	Account Description	FY17-18 Expended	FY18-19 Expended	FY19-20 Expended	FY20-21 Adopted Budget	FY21-22 Adopted	Increase (Decrease)
0620-04-104-7016-	48407	SPS REHAB/REPL	5,600	14,737	294,503	650,000	700,000	50,000
0620-04-104-7016-	48201	UTIL CAP MACHINE & EQUIP ADD	-	-	4,913	5,000	-	(5,000)
0620-04-104-7016-	48406	WATER FACILITY IMPROVEMENTS	-	19,260	52,446	600,000	500,000	(100,000)
0620-04-104-7016-	48403	WATER METER REPLACEMENT	39,339	210,984	61,805	-	-	-
0620-04-104-7016-	48408	WATER TREATMENT PLANT ANALYSIS	-	98,131	7,379	-	-	-
0620-04-104-7016-	48409	WASTEWATER TREATMENT PLANT ANA	-	-	30,901	-	-	-
0620-04-104-7016-	49199	CONTINGENCY	-	-	-	-	-	-
			44,939	343,112	451,947	1,255,000	1,200,000	(55,000)

Expenditures (Continued):

Utilities Positions

		FUNDED POSITIONS				
Department	Title	Status	FY 2019-20	FY 2020-21	FY 2021-22	Change
Utilities	Director of Engineering & Utilities	FT	1	1	1	0
Utilities	Manager V, Utility Operations Management	FT	1	1	1	0
Utilities	Manager V, Utility Office Management	FT	1	1	1	0
Utilities	Utility Project Engineer	FT	0	1	1	0
Utilities	Utility Supervisor	FT	1	0	0	0
Utilities	Senior Utility Worker	FT	2	2	2	0
Utilities	Utility Water Works Operator	FT	1	1	1	0
Utilities	Meter Technician	FT	0	1	1	0
Utilities	Utility Worker III	FT	1	1	1	0
Utilities	Utility Worker I	FT	3	3	3	0
Utilities	Utility Billing/Collection Specialist II	FT	2	2	2	0
Utilities	Utility Billing/Collection Specialist I	FT	1	1	1	0
			14	15	15	0

Utilities Outstanding Long-Term Debt Obligations:

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
2015A Refunding of 2006C Exit 45*	2015	8/1/2021	\$ 856,000	\$ 145,000
2015B Sewer Rehab Project*	2015	8/1/2030	\$ 1,590,000	\$ 918,000
*Refinanced December 2020				

Engineering & Utilities Goals and Performance Measures

Strategic Initiative - BOLSTER ECONOMIC WELL-BEING				
AFFORDABLE RATES & VALUE OF SERVICE – Provide for affordable rates and excellent value for utility services.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Maintain revenue levels to provide adequate cash flows for debt service payments, system growth, and asset replacement. (Use of Utility Fund Balance of \$0)	\$0	\$0	\$0	\$
Measure 2: Apply for state or federal grant opportunity annually. (number of grant applications)	0	0	1	1

Strategic Initiative – FUNDING THE FUTURE				
RELIABILITY & SUSTAINABILITY – Secure and deliver water and wastewater services to meet the current and future customer demands in a reliable and efficient manner.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Maintain adequate capacity to support future water customer demands by proper planning and permitting of water supply and plant capacities. (Available capacity greater than 20%)	Not measured	Not measured	20%	20%
Measure 1: Maintain adequate capacity to support future wastewater customers by proper planning and permitting of wastewater collection systems and wastewater treatment capacities. (Available capacity greater than 20%)	Not measured	Not measured	20%	20%
Measure 2: Replace aging infrastructure that will improve the reliability and integrity of the utility delivery systems. (Budget and complete at least 2 system maintenance projects annually)	Not measured	8	4	2
Measure 3: Evaluate and utilize technologies to enhance reliability and efficiency. (Budget and complete at least one project that targets improved technology annually)	2	4	2	2

Strategic Initiative - PRACTICE GOOD GOVERNANCE				
	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Maintain adequate cash balances and reserves to provide for continued operations and maintenance. (cash on hand greater than 67% (270 days) of operating budget)	223.58%	>200%	67%	67%
Measure 2: Ensure compliance with applicable federal, state and local regulations for operation and maintenance of water and wastewater systems. (maintain no Notices of Violations and less than 2 warning letters)	0 NOVs, 1 warning letter	0 NOVs, 0 warning letters	2	0 NOVs, 1 warning letter
Measure 3: Promote a safe environment emphasizing the importance of accident avoidance and injury prevention, and operate in compliance with applicable laws, policies and regulations. (have no work-related injuries/accidents annually)	1	0	0	0

Strategic Initiative – STRENGTHEN CIVIC PARTNERSHIPS				
CUSTOMER SERVICE – Maintain a highly qualified workforce that is responsive to customer needs and assist customers to gain a greater understanding of the utility services provided.	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
Measure 1: Attract and retain talented individuals and educate the next generation of utility workers through mentoring and professional development. (have less than 20% staff turnover annually)	14%	27%	<20%	<15%

County of Prince George
Fiscal Year 2021-2022 Budget
Positions for Adoption

Prince George County maintains a Position Control Chart that outlines the Authorized Positions working in each department / agency.

For FY2021-22, there are 6 Authorized Positions that are not funded as part of the County's Proposed budget. A summary of those positions authorized, but not funded is shown below. ***These positions were authorized, but not funded in FY2020-21 also.***

FY2021-22 Positions Authorized but Not Funded/Budgeted:	#
ASSESSOR [0401]	
Senior Real Estate Appraiser	1
PLANNING [0301] (formerly COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300])	
Planner [Manager IV, Planning converted to Senior Planner]	1
COUNTY ADMINISTRATION [0101]	
Project Management Specialist	1
ECONOMIC DEVELOPMENT [2151]	
Director, Economic Development	1
GENERAL PROPERTIES [0504]	
Courier/ Stock Clerk	1
Deputy General Services Director	1
TOTAL POSITIONS AUTHORIZED BUT NOT FUNDED/BUDGETED - FY2021-22 FOR ADOPTION	6

Two Position Control Charts are provided. One chart depicts the **Authorized Positions**, the other shows the **Funded Positions**.

Summary of Position Changes in FY2021-22 Budget for Adoption:

Authorized Positions:

Social Services - Manager III, Social Services Case Management (Prevention)	1
Social Services - Benefit Specialist III, Social Services (State-mandated increase in services)	1
Total Authorized Position Changes - FY2021-22 for Adoption	2

Funded Positions:

Social Services - Manager III, Social Services Case Management (Prevention)	1
Social Services - Benefit Specialist III, Social Services (State-mandated increase in services)	1
Total Funded Position Changes - FY2021-22 for Adoption	2

*One (1) Position was added mid-year during FY2020-21 and is included in the Amended 2020-21 counts. Position added shown below.

Drug Court Coordinator (converted from RCJA Probation Officer which will be filled)	1
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There were also 4 title changes during FY2020-21 that are reflected in the Amended 2020-21 counts:

Recreation: Coordinator V Athletics to Manager V, Sports and Tourism
Recreation: Senior Grounds Maintenance Worker to Coordinator I - Grounds Maintenance and Tourism
Recreation: Administrative Support Specialist II to Administrative Support Specialist III
Utilities - Utilities Supervisor to Utilities Project Engineer

Title / Regrades Proposed for FY2022:

Social Services - Officer Manager (Grade 313) to Manager IV, Social Services Administration (Grade 318)**
Circuit Court Clerk - Upgrade of Deputy Clerk I to Deputy Clerk II

Requested, Introduced and changes for Adoption are shaded in red on the Position Control Charts that follow.

Position Control Chart for Adoption has 6 Positions Authorized but not funded for FY2021-22.

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized Amended FY 18-19	Authorized Amended FY 19-20	Authorized Adopted FY 20-21	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Change FY21-22
ANIMAL CONTROL [0611]						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0	0	0	0	0	0
Total Employees	6	6	6	6	6	0
ASSESSOR [0401]						
Real Estate Appraiser II	2	2	2	2	2	0
Senior Real Estate Appraiser	1	1	1	1	1	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
Total Employees	6	6	6	6	6	0
BOARD OF SUPERVISORS [0100]						
Clerk to the Board of Supervisors	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
CIRCUIT COURT CLERK [0202]						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	3	3	2	-1
Deputy Court Clerk II	1	1	1	1	2	1
Total Employees	6	6	6	6	6	0
CIRCUIT COURT JUDGE [0902]						
Court Administrator	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
COMMISSIONER OF THE REVENUE [0200]						
Tax Compliance Auditor	0	0	0	0	0	0
Deputy License Inspector	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	1	0	0	0	0	0
Chief Deputy Commissioner of Revenue	0	1	1	1	1	0
Total Employees	6	6	6	6	6	0
COMMONWEALTH'S ATTORNEY [0204]						
Administrative Associate	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	2	2	2	2	2	0
Office Associate I	0	0	0	0	0	0
Asst. Commonwealth's Attorney FT	2	3	3	3	3	0
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Commonwealth's Attorney	1	1	1	1	1	0
Total Employees	6.5	7.5	7.5	7.5	7.5	0
COMMUNITY CORRECTIONS [2179 / 2178]						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]						
Office Manager	1	1	1	1	1	0
Pretrial Officer	3	3	3	3	3	0
Pretrial Officer (PT)	0	0	0	0	0	0

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized Amended FY 18-19	Authorized Amended FY 19-20	Authorized Adopted FY 20-21	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Change FY21-22
Pretrial Investigator	1	1	1	1	1	0
Total Employees	5	5	5	5	5	0
DRUG COURT [0920]						
Drug Court Coordinator	0	0	0	1	1	0
Total Employees	0	0	0	1	1	0
COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]						
Office Manager	1	1	1	1	1	0
Deputy Director/Building Official	1	1	1	1	1	0
Deputy County Administrator, Community Development & Code Compliance	0	1	1	1	1	0
Director of Community Development & Code Compliance	1	0	0	0	0	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	1	0	0	0	0	0
Office Associate II (PT)	0	0	0	0	0	0
Planner	1	0	0	0	0	0
Manager VI, Planning	1	0	0	0	0	0
Total Employees	13	10	10	10	10	0
COUNTY ADMINISTRATION [0101]						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	1	1	1	1	1	0
Executive Assistant/ Deputy Clerk	0	0	0	0	0	0
Project Management Specialist	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
COUNTY ATTORNEY [0102]						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	2.5	2.5	2.5	2.5	2.5	0
COUNTY GARAGE [0502]						
Mechanic	2	2	2	2	2	0
Master Mechanic	1	0	0	0	0	0
Apparatus Technician	0	2	2	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
Total Employees	4	5	5	5	5	0
ECONOMIC DEVELOPMENT [2151]						
Administrative Support Specialist II	1	0	0	0	0	0
Executive Assistant	0	1	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
EMERGENCY COMMUNICATIONS CENTER [0603]						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager V, Emergency Communications Center	1	1	1	1	1	0
Total Employees	17	17	17	17	17	0
FINANCE [0402]						
Accounting Clerk	1	1	1	1	1	0
Payroll Specialist	1	1	1	1	1	0
Payroll Supervisor	1	1	1	1	1	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized Amended FY 18-19	Authorized Amended FY 19-20	Authorized Adopted FY 20-21	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Change FY 21-22
Director of Finance	0	0	0	0	0	0
Deputy County Administrator, Finance	1	1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
FIRE & EMS [0610]						
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS		0	0	0	0	0
Manager II, Fire/EMS Business Management	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Captain 1						0
Captain 2						0
Lieutenant	7	9	9	9	9	0
Lieutenant 1						0
Lieutenant 2						0
Logistics Supervisor / Officer					0	0
EMT/Intermediate/Firefighter	5	0	0	0	0	0
EMT/Paramedic/Firefighter	5	0	0	0	0	0
Fire Medic		10	10	10	10	0
Fire Medic 1						0
Fire Medic 2						0
Fire Medic 3						0
Fire Medic 4						0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	23	25	25	25	25	0
EMERGENCY MANAGEMENT (0612)						
Emergency Management Deputy Coordinator (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	0.5	0.5	0.5	0.5	0.5	0
FIRE & EMS [SAFER GRANT (0615 & 0616)]						
EMT/Paramedic/Firefighter [0616]	2	0	0	0	0	0
Fire Medic [0616]		2	2	2	2	0
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	3	0
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]		1	1	1	1	0
Captain 1 (Volunteer Fire/EMS Training) [0615]						0
Captain 2 (Volunteer Fire/EMS Training) [0615]						0
Fire Captain, Volunteer Fire/EMS Training [0615]	1	0	0	0	0	0
Total Employees	6	6	6	6	6	0
GENERAL PROPERTIES [0504]						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	4	4	3	3	3	0
Electrician	0	0	1	1	1	0
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	0	0	0	0	0	0
Courier / Stock Clerk	1	1	1	1	1	0
Deputy Director General Services	1	1	1	1	1	0
General Services Director	1	1	1	1	1	0
Total Employees	9	9	9	9	9	0
HUMAN RESOURCES [0103]						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	0	0	0	0	0	0
Human Res Technician	1	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
Total Employees	3	3	3	3	3	0
INFORMATION TECHNOLOGY [0403]						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	1	1	0	0	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems Technician	0	0	0	2	2	0
Information Systems System Engineer	1	1	1	0	0	0
Total Employees	6	6	6	6	6	0
PLANNING						
Administrative Support Specialist II	0	1	1	1	1	0
Planner	0	1	0	0	0	0
Manager VI, Planning	0	1	1	1	1	0
Planner I	0	0	1	1	1	0
Planner II	0	0	1	1	1	0
Planner	0	0	0	0	0	0
Total Employees	0	3	4	4	4	0
POLICE [0601]						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	2	1	1	1	1	0
Police Major	0	1	1	1	1	0
Police Officer	41	44	44	44	44	0
Police Officer First Class						0
Senior Police Officer						0
Master Police Officer						0
Career Police Officer						0
Administrative Support Specialist I	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Property & Evidence Technician	0	0	0	0	0	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
Total Employees	59.5	62.5	62.5	62.5	62.5	0
RECREATION [0505]						
Sr. Grounds Maintenance Wkr	2	2	2	1	1	0
Coordinator I, Grounds Maintenance & Tourism				1	1	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	1	1	0	0	0
Manager V, Sports & Tourism				1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Coordinator I, Parks Special Activities	1	1	1	1	1	0
Administrative Support Specialist III				1	1	0
Administrative Support Specialist II	1	1	1	0	0	0
Total Employees	7	7	7	7	7	0
REGISTRAR [0901]						
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
Total Employees	2.5	2.5	2.5	2.5	2.5	0
SHERIFF [0203]						
Chief Deputy	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized FY 18-19	Authorized FY 19-20	Authorized FY 20-21	Authorized FY 20-21	Authorized FY 21-22	Authorized FY 21-22
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY 21-22
Deputy Sheriff - FT	5	6	6	6	6	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	1	0
Lieutenant	1	1	1	1	1	0
Sergeant	1	1	1	1	1	0
Sheriff	1	1	1	1	1	0
Total Employees	10.5	11.5	11.5	11.5	11.5	0
SOCIAL SERVICES [0701]						
Manager V, Social Services Administration	0	0	0	0	0	0
Deputy Director, Social Services	1	1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III	5	5	5	5	6	1
Benefits Program Specialist IV	2	2	2	2	2	0
Benefits Program Supervisor	1	1	1	1	1	0
Administrative Support Specialist II	2	3	3	3	3	0
Administrative Support Specialist III	2	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	7	7	7	7	8	1
Manager III, Social Services Case Management [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	0	-1
Manager IV, Social Services Administration					1	1
Manager IV, Advanced Social Services Case Management [Social Worker]	2	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
Total Employees	25.5	26.5	26.5	26.5	28.5	2
TREASURER [0201]						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0.5	0.5	0	-0.5
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
Total Employees	6.5	6.5	6.5	6.5	6	-0.5
VICTIM WITNESS [0906]						
Coordinator II, Victim Witness Program	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
VJCCCA [0909]						
Coordinator III, Community Services	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
UTILITIES [7001]						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0
Utility Worker III	2	1	1	1	1	0
Utility Waterworks Operator	0	1	1	1	1	0
Meter Technician	0	0	1	1	1	0
Utility Supervisor	1	1	1	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Utility Project Engineer	0	0	0	1	1	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0
Manager V, Utility Operations Management	1	1	1	1	1	0
Total Employees	14	14	15	15	15	0
Total	269.0	278.0	280.0	281.0	282.5	1.5

POSITION CHART AUTHORIZED POSITIONS

All positions on the position control chart receive benefits from the County.

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
FULL-TIME	265.0	274.0	276.0	277.0	279.0	2.0
PART-TIME	4.00	4.00	4.00	4.00	3.50	(0.50)

A Difference Exists Between Authorized and Funded #

ASSESSOR [0401]	
Senior Real Estate Appraiser	-1.0
PLANNING [0301] / COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]	
Manager VI, Planning	-1.0
COUNTY ADMINISTRATION [0101]	
Project Management Specialist	-1.0
ECONOMIC DEVELOPMENT [2151]	
Director, Economic Development	-1.0
GENERAL PROPERTIES [0504]	
Courier/ Stock Clerk	-1.0
Deputy General Services Director	-1.0
	-6.0

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
ANIMAL CONTROL [0611]						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0	0	0	0	0	0
Total Employees	6	6	6	6	6	0
ASSESSOR [0401]						
Real Estate Appraiser II	2	2	2	2	2	0
Senior Real Estate Appraiser	0	0	0	0	0	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
Total Employees	5	5	5	5	5	0
BOARD OF SUPERVISORS [0100]						
Clerk to the Board of Supervisors	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
CIRCUIT COURT CLERK [0202]						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	3	3	2	-1
Deputy Court Clerk II	1	1	1	1	2	1
Total Employees	6	6	6	6	6	0
CIRCUIT COURT JUDGE [0902]						
Court Administrator	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
COMMISSIONER OF THE REVENUE [0200]						
Tax Compliance Auditor	0	0	0	0	0	0
Deputy License Inspector	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	1	0	0	0	0	0
Chief Deputy Commissioner of Revenue	0	1	1	1	1	0
Total Employees	6	6	6	6	6	0
COMMONWEALTH'S ATTORNEY [0204]						
Administrative Associate	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	2	2	2	2	2	0
Office Associate I	0	0	0	0	0	0
Asst. Commonwealth's Attorney FT	2	3	3	3	3	0
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Commonwealth's Attorney	1	1	1	1	1	0
Total Employees	6.5	7.5	7.5	7.5	7.5	0
COMMUNITY CORRECTIONS [2179 / 2178]						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]						
Office Manager	1	1	1	1	1	0
Pretrial Officer	3	3	3	3	3	0

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
Pretrial Officer (PT)	0	0	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
Total Employees	5	5	5	5	5	0
DRUG COURT [0920]						
Drug Court Coordinator	0	0	0	1	1	0
Total Employees	0	0	0	1	1	0
COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]						
Office Manager	1	1	1	1	1	0
Deputy Director/Building Official	1	1	1	1	1	0
Deputy County Administrator, Community Development & Code Compliance	0	1	1	1	1	0
Director of Community Development & Code Compliance	1	0	0	0	0	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	1	0	0	0	0	0
Office Associate II (PT)	0	0	0	0	0	0
Planner	1	0	0	0	0	0
Manager VI, Planning	1	0	0	0	0	0
Total Employees	13	10	10	10	10	0
COUNTY ADMINISTRATION [0101]						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	1	1	1	1	1	0
Executive Assistant/ Deputy Clerk	0	0	0	0	0	0
Project Management Specialist	0	0	0	0	0	0
Total Employees	2	2	2	2	2	0
COUNTY ATTORNEY [0102]						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	2.5	2.5	2.5	2.5	2.5	0
COUNTY GARAGE [0502]						
Mechanic	2	2	2	2	2	0
Master Mechanic	1	0	0	0	0	0
Apparatus Technician	0	2	2	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
Total Employees	4	5	5	5	5	0
ECONOMIC DEVELOPMENT [2151]						
Administrative Support Specialist II	1	0	0	0	0	0
Executive Assistant	0	1	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	0	0	0	0	0	0
Total Employees	2	2	2	2	2	0
EMERGENCY COMMUNICATIONS CENTER [0603]						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager V, Emergency Communications Center	1	1	1	1	1	0
Total Employees	17	17	17	17	17	0
FINANCE [0402]						
Accounting Clerk	1	1	1	1	1	0
Payroll Specialist	1	1	1	1	1	0

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
Payroll Supervisor	1	1	1	1	1	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Director of Finance	0	0	0	0	0	0
Deputy County Administrator, Finance	1	1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
FIRE & EMS [0610]						
Director of Fire & EMS	1	1	1	1	1	0
Deputy Director of Fire & EMS		0	0	0	0	0
Manager II, Fire/EMS Business Management	1	1	1	1	1	0
Captain	3	3	3	3	3	0
Captain 1						0
Captain 2						0
Lieutenant	7	9	9	9	9	0
Lieutenant 1						0
Lieutenant 2						0
Logistics Supervisor / Officer					0	0
EMT/Intermediate/Firefighter	5	0	0	0	0	0
EMT/Paramedic/Firefighter	5	0	0	0	0	0
Fire Medic		10	10	10	10	0
Fire Medic 1						0
Fire Medic 2						0
Fire Medic 3						0
Fire Medic 4						0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	23	25	25	25	25	0
EMERGENCY MANAGEMENT (0612)						
Emergency Management Deputy Coordinator (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	0.5	0.5	0.5	0.5	0.5	0
FIRE & EMS [SAFER GRANT (0615 & 0616)]						
EMT/Paramedic/Firefighter [0616]	2	0	0	0	0	0
Fire Medic [0616]		2	2	2	2	0
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	3	0
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]		1	1	1	1	0
Captain 1 (Volunteer Fire/EMS Training) [0615]						0
Captain 2 (Volunteer Fire/EMS Training) [0615]						0
Fire Captain, Volunteer Fire/EMS Training [0615]	1	0	0	0	0	0
Total Employees	6	6	6	6	6	0
GENERAL PROPERTIES [0504]						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	4	4	3	3	3	0
Electrician	0	0	1	1	1	0
Buildings & Grounds Maint Mech	1	1	1	1	1	0
Senior Building Maintenance Mechanic	0	0	0	0	0	0
Deputy Director General Services	0	0	0	0	0	0
General Services Director	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
HUMAN RESOURCES [0103]						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	0	0	0	0	0	0

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
Human Res Technician	1	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
INFORMATION TECHNOLOGY [0403]						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	1	1	0	0	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems Technician	0	0	0	2	2	0
Information Systems System Engineer	1	1	1	0	0	0
Total Employees	6	6	6	6	6	0
PLANNING						
Administrative Support Specialist II	0	1	1	1	1	0
Planner	0	1	0	0	0	0
Manager VI, Planning	0	1	0	0	0	0
Planner I	0	0	1	1	1	0
Planner II	0	0	1	1	1	0
Planner	0	0	0	0	0	0
Total Employees	0	3	3	3	3	0
POLICE [0601]						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	2	1	1	1	1	0
Police Major	0	1	1	1	1	0
Police Officer	41	44	44	44	44	0
Police Officer First Class						0
Senior Police Officer						0
Master Police Officer						0
Career Police Officer						0
Administrative Support Specialist I	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Property & Evidence Technician	0	0	0	0	0	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
Total Employees	59.5	62.5	62.5	62.5	62.5	0
RECREATION [0505]						
Sr. Grounds Maintenance Wkr	2	2	2	1	1	0
Coordinator I, Grounds Maintenance & Tourism				1	1	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	1	1	0	0	0
Manager V, Sports & Tourism				1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Coordinator I, Parks Special Activities	1	1	1	1	1	0
Administrative Support Specialist III				1	1	0
Administrative Support Specialist II	1	1	1	0	0	0
Total Employees	7	7	7	7	7	0
REGISTRAR [0901]						
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

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19	Amended FY 19-20	Adopted FY 20-21	Amended FY 20-21	Adopted FY 21-22	Change FY21-22
Total Employees	2.5	2.5	2.5	2.5	2.5	0
SHERIFF [0203]						
Chief Deputy	1	1	1	1	1	0
Deputy Sheriff - FT	5	6	6	6	6	0
Deputy Sheriff - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	1	0
Lieutenant	1	1	1	1	1	0
Sergeant	1	1	1	1	1	0
Sheriff	1	1	1	1	1	0
Total Employees	10.5	11.5	11.5	11.5	11.5	0
SOCIAL SERVICES [0701]						
Manager V, Social Services Administration	0	0	0	0	0	0
Deputy Director, Social Services	1	1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III	5	5	5	5	6	1
Benefits Program Specialist IV	2	2	2	2	2	0
Benefits Program Supervisor	1	1	1	1	1	0
Administrative Support Specialist II	2	3	3	3	3	0
Administrative Support Specialist III	2	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	7	7	7	7	8	1
Manager III, Social Services Case Management [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	1	1	1	0	-1
Manager IV, Social Services Administration					1	1
Manager IV, Advanced Social Services Case Management [Social Worker]	2	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
Total Employees	25.5	26.5	26.5	26.5	28.5	2
TREASURER [0201]						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0.5	0.5	0	-0.5
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
Total Employees	6.5	6.5	6.5	6.5	6	-0.5
VICTIM WITNESS [0906]						
Coordinator II, Victim Witness Program	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
VJCCCA [0909]						
Coordinator III, Community Services	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
UTILITIES [7001]						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0
Utility Worker III	2	1	1	1	1	0
Utility Waterworks Operator	0	1	1	1	1	0
Meter Technician	0	0	1	1	1	0
Utility Supervisor	1	1	1	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Utility Project Engineer	0	0	0	1	1	0
Dir. Of Engineering & Utilities	1	1	1	1	1	0
Manager V, Utility Operations Management	1	1	1	1	1	0

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 18-19 14	Amended FY 19-20 14	Adopted FY 20-21 15	Amended FY 20-21 15	Adopted FY 21-22 15	Change FY21-22 0
Total Employees						
Total	264.0	273.0	274.0	275.0	276.5	1.5
FULL-TIME	260.0	269.0	270.0	271.0	273.0	2.0
PART-TIME	4.00	4.00	4.00	4.00	3.50	(0.50)

A Difference Exists Between Authorized and Funded #

ASSESSOR [0401]	
Senior Real Estate Appraiser	-1.0
COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]	
Manager VI, Planning	-1.0
COUNTY ADMINISTRATION [0101]	
Project Management Specialist	-1.0
ECONOMIC DEVELOPMENT [2151]	
Director, Economic Development	-1.0
GENERAL PROPERTIES [0504]	
Courier/ Stock Clerk	-1.0
Deputy General Services Director	-1.0
	-6.0

PRINCE GEORGE COUNTY GRADE ASSIGNMENTS
EXCLUDES SWORN POLICE OFFICERS, SHERIFF STAFF AND FIRE/EMS

Classification Title:	Grade:	FLSA Status:
Accounting Clerk	314	Non-Exempt
Accounting Supervisor	318	Non-Exempt
Administrative Support Specialist I	306	Non-Exempt
Administrative Support Specialist II	308	Non-Exempt
Administrative Support Specialist III	310	Non-Exempt
Animal Control Officer	310	Non-Exempt
Apparatus Technician	311	Non-Exempt
Assistant Commonwealth Attorney	320	Exempt
Benefits Program Specialist III	314	Non-Exempt
Benefits Program Specialist IV	316	Non-Exempt
Benefits Program Supervisor	318	Exempt
Building and Grounds Maintenance Mechanic	313	Non-Exempt
Building Inspector	314	Non-Exempt
Building Maintenance Mechanic	310	Non-Exempt
Chief Deputy Commissioner of Revenue	314	Non-Exempt
Chief Deputy Court Clerk	315	Non-Exempt
Chief Deputy Treasurer	314	Non-Exempt
Clerk to the Board of Supervisors	319	Non-Exempt
Communications Officer	312	Non-Exempt
Communications Supervisor	316	Non-Exempt
Coordinator I, Assistant Athletics	313	Non-Exempt
Coordinator I, Grounds Maintenance & Tourism	313	Non-Exempt
Coordinator I, Parks Special Activities	313	Non-Exempt
Coordinator II, Victim Witness Program	314	Non-Exempt
Coordinator III, Community Services	315	Non-Exempt
Coordinator IV, Environmental Program	316	Non-Exempt
Coordinator IV, Real Estate Operations	316	Non-Exempt
Coordinator V, GIS	318	Non-Exempt
Coordinator, Animal Adoption Services	308	Non-Exempt
Coordinator, Drug Court	316	Non-Exempt
Court Administrator	316	Non-Exempt
Crime Analyst	309	Non-Exempt
Deputy Commissioner of Revenue	310	Non-Exempt
Deputy County Administrator	324	Exempt
Deputy Court Clerk I	308	Non-Exempt
Deputy Court Clerk II	310	Non-Exempt
Deputy Director/Building Official	320	Exempt
Deputy Director, Social Services	321	Exempt
Deputy License Inspector	314	Non-Exempt
Deputy Registrar	308	Non-Exempt
Deputy Treasurer	310	Non-Exempt
Director Community Corrections	323	Exempt

PRINCE GEORGE COUNTY GRADE ASSIGNMENTS
EXCLUDES SWORN POLICE OFFICERS, SHERIFF STAFF AND FIRE/EMS

Classification Title:	Grade:	FLSA Status:
Director Community Development & Code Compliance	323	Exempt
Director Economic Development	323	Exempt
Director Finance	324	Exempt
Director General Services	323	Exempt
Director Human Resources	323	Exempt
Director Information Technology	323	Exempt
Director Parks & Recreation	323	Exempt
Director Social Services	323	Exempt
Director Utilities & Engineering	323	Exempt
Economic Development Specialist	315	Non-Exempt
Electrician	312	Non-Exempt
Executive Assistant	314	Non-Exempt
Financial Reporting Accountant	316	Non-Exempt
GIS Technician	314	Non-Exempt
Human Resources Analyst	317	Non-Exempt
Human Resources Technician	314	Non-Exempt
Information Systems Analyst - Business Process	318	Non-Exempt
Information Systems Technician	317	Non-Exempt
Kennel Attendant	305	Non-Exempt
Legal Assistant	310	Non-Exempt
Manager I, Animal Control	315	Non-Exempt
Manager II, Fire/EMS Business Management	316	Non-Exempt
Manager III, Social Services Case Management	317	Non-Exempt
Manager IV, Fleet	318	Exempt
Manager IV, Advanced Social Services Case Management	318	Non-Exempt
Manager IV, Community Corrections Program Management	318	Exempt
Manager IV, Social Services Administration	318	Exempt
Manager V, Emergency Communications Center Management	319	Exempt
Manager V, Social Services Case Management	319	Exempt
Manager V, Sports & Tourism	319	Exempt
Manager V, Utility Office Management	319	Exempt
Manager V, Utility Operations Management	319	Exempt
Mechanic	310	Non-Exempt
Meter Technician	307	Non-Exempt
Office Manager	313	Non-Exempt
Payroll Specialist	314	Non-Exempt
Payroll Supervisor	318	Non-Exempt
Permit Technician I	308	Non-Exempt
Permit Technician II	309	Non-Exempt
Planner I	318	Non-Exempt
Planner II	319	Non-Exempt
Plans Reviewer	315	Non-Exempt
Pretrial Investigator	315	Non-Exempt

PRINCE GEORGE COUNTY GRADE ASSIGNMENTS
EXCLUDES SWORN POLICE OFFICERS, SHERIFF STAFF AND FIRE/EMS

Classification Title:	Grade:	FLSA Status:
Pretrial Officer	315	Non-Exempt
Probation Officer	315	Non-Exempt
Procurement Officer	319	Non-Exempt
Real Estate Appraiser I	312	Non-Exempt
Real Estate Appraiser II	316	Non-Exempt
Real Estate Assessor	323	Exempt
Real Estate Technician	311	Non-Exempt
Senior Building Inspector	315	Non-Exempt
Senior Grounds Maintenance Worker	310	Non-Exempt
Senior Legal Assistant	314	Non-Exempt
Senior Utility Worker	314	Non-Exempt
Utility Billing/Collection Specialist I	307	Non-Exempt
Utility Billing/Collection Specialist II	309	Non-Exempt
Utility Billing/Collection Specialist III	311	Non-Exempt
Utility Project Engineer	321	Exempt
Utility Worker I	308	Non-Exempt
Utility Worker II	310	Non-Exempt
Utility Worker III	312	Non-Exempt
Waterworks Operator	314	Non-Exempt

**PRINCE GEORGE COUNTY (Sworn Police Officers)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Police Officer	P101	Non-Exempt
Police Officer 1st Class	P102	Non-Exempt
Senior Police Officer	P103	Non-Exempt
Master Police Officer	P104	Non-Exempt
Career Police Officer	P105	Non-Exempt
Police Sergeant	P111	Non-Exempt
Police Lieutenant	P113	Non-Exempt
Police Captain	P115	Exempt
Police Major	P117	Exempt
Police Chief	P122	Exempt

**PRINCE GEORGE COUNTY (Fire/ EMS Personnel)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Fire Medic 1 (Recruit)	F101	Non-Exempt
Fire Medic 2 (BLS minimum certification)	F102	Non-Exempt
Fire Medic 3 (ALS or Intermediate certification)	F103	Non-Exempt
Fire Medic 4 (Paramedic certification)	F104	Non-Exempt
Fire Lieutenant 1 (Intermediate certification)	F112	Non-Exempt
Fire Lieutenant 2 (Paramedic certification)	F113	Non-Exempt
Fire Captain 1 (Intermediate certification)	F114	Non-Exempt
Fire Captain 2 (Paramedic certification)	F115	Non-Exempt
Director Fire/EMS	F122	Exempt

PRINCE GEORGE COUNTY (Sheriff's Office Personnel)
GRADE ASSIGNMENTS

Classification Title:	Grade:	FLSA Status:
Deputy Sheriff	S101	Non-Exempt
Sheriff Sergeant	S111	Non-Exempt
Sheriff Lieutenant	S113	Non-Exempt
Chief Deputy	S115	Exempt

PRINCE GEORGE COUNTY PAY SCHEDULE**Excludes Sworn Police Officers, Sheriff & Fire/EMS Personnel**

Grade Adjustment: No Changes from FY20-21

Minimum Salary: \$26,741

Effective Date: FY21-22

ANNUAL SALARY			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
305	\$26,741	\$33,426	\$40,112
306	\$28,078	\$35,098	\$42,117
307	\$29,482	\$36,853	\$44,223
308	\$30,956	\$38,695	\$46,434
309	\$32,814	\$41,837	\$50,861
310	\$34,782	\$44,348	\$53,913
311	\$36,869	\$47,008	\$57,147
312	\$39,082	\$49,829	\$60,576
313	\$41,426	\$52,819	\$64,211
314	\$43,912	\$55,988	\$68,064
315	\$46,986	\$61,082	\$75,177
316	\$50,275	\$65,357	\$80,440
317	\$53,794	\$69,932	\$86,070
318	\$57,560	\$74,828	\$92,095
319	\$61,589	\$80,065	\$98,542
320	\$66,516	\$86,471	\$106,425
321	\$71,837	\$93,388	\$114,940
322	\$77,584	\$100,859	\$124,135
323	\$83,791	\$108,928	\$134,065
324	\$90,494	\$117,642	\$144,791
325	\$97,734	\$127,054	\$156,374

PRINCE GEORGE COUNTY PAY SCHEDULE**Fire/EMS Personnel Only**

Grade Adjustment: Updated 7/1/21
 Minimum Salary: \$43,000.00
 Effective Date: FY21-22

ANNUAL SALARY			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
F101	\$43,000	\$56,975	\$70,950
F102	\$45,150	\$59,824	\$74,498
F103	\$49,665	\$65,806	\$81,947
F104	\$51,923	\$68,798	\$85,672
F112	\$60,994	\$80,817	\$100,640
F113	\$64,091	\$84,920	\$105,749
F114	\$67,026	\$88,809	\$110,592
F115	\$70,440	\$93,333	\$116,225
F122	\$98,243	\$130,172	\$162,100

Part Time Medic Hourly Rates

Recruit	\$20.67
BLS	\$21.71
ALS/Int	\$23.88
Paramedic	\$24.96

PRINCE GEORGE COUNTY PAY SCHEDULE**Sworn Police Officers Only**

Grade Adjustment: Revised 7/1/21

Minimum Salary: \$45,000.00

Effective Date: FY21-22

ANNUAL SALARY			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
P101	\$45,000	\$57,975	\$70,950
P102	\$47,250	\$60,874	\$74,498
P103	\$49,613	\$63,918	\$78,222
P104	\$52,094	\$67,114	\$82,133
P105	\$54,699	\$70,470	\$86,240
P111	\$60,169	\$77,625	\$95,080
P113	\$66,186	\$84,199	\$102,211
P115	\$72,805	\$92,746	\$112,687
P117	\$80,086	\$102,162	\$124,238
P122	\$100,108	\$129,335	\$158,562

PRINCE GEORGE COUNTY PAY SCHEDULE**Sheriff Personnel Only**

Grade Adjustment: Updated 7/1/21

Minimum Salary: \$43,000.00

Effective Date: FY21-22

ANNUAL SALARY			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
S101	\$43,000	\$54,825	\$66,650
S111	\$55,040	\$71,552	\$88,064
S113	\$60,544	\$78,707	\$96,870
S115	\$69,626	\$90,514	\$111,401

PT Deputy \$ 20.67 \$ 26.36 \$ 32.03

GLOSSARY

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.

Adoption of Budget – A formal action by the Board of Supervisors, which sets the spending priorities and limits for the fiscal year.

Appropriation – An authorization granted by the Board of Supervisors to a specified organization, such as a unit of county government, to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.

Assessed Value – The official valuation of property as a basis for property taxation.

Asset – The resources owned or held by a government, which have monetary value.

Audit – An official inspection of an individual's or organization's accounts, typically by an independent body. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

Bond – Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specific principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines the rate.

Bond Rating – An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.

Budget – A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.

Budget Calendar – A schedule of key dates a government follows to prepare and adopt its budget.

Balanced Budget - A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

Balance Sheet – A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

Business, Professional, and Occupational License (BPOL) - Business, Professional, and Occupational License refers to the license tax that is levied upon those doing business or engaging in a profession, trade, or occupation in the county.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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

Capital Improvements Plan – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CARES (Coronavirus Aid, Relief and Economic Security Act) Funding – Federal funding provided to states and localities to offer relief for impacts associated with COVID-19.

Career Development Plan – A method by which an employee can develop and progress within an organization.

Carryover Funds – Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year, upon appropriation.

Cash Proffer – Funds negotiated at the time of rezoning to help defray the capital cost associated with resultant development.

Component Unit – Legally separate organization for which the elected officials of the primary government are financially accountable.

Comprehensive Annual Financial Report (CAFR) – A report compiled annually which provides detailed information on an organization's financial status at year end.

Constitutional Officers – Elected Officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer).

Contingency – A budgetary assignment established for emergencies or unforeseen expenditures.

Contractual Services – An object series that includes services rendered to private firms, individuals, or other governmental entities.

Debt Ratio – A comparative statistic illustrating the relationship between the issuer's outstanding debt and such factors as its tax base, population, or expenditures.

Debt Service – A County's obligation to pay the principle and interest of all bonds and other debt instruments according to pre-determined payment schedule.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department – A major functional component of the County, which indicates overall management responsibility of an operation or a group of related operations. For example, the Department of General Services includes Administration, Engineering and Facility Maintenance, Facility/Utility Charges, Telecommunications, and Grounds Maintenance.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Disbursement – Payments made in cash.

Encumbrance – A carry over of funds for an anticipated expenditure prior to payment for the item. Funds usually or assigned or encumbered once a contract obligation has been signed or a purchase order has been issued.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

Estimated Revenue – The amount of projected revenue to be collected during the fiscal year.

Expenditure – This term refers to the overflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenditure Object Code – An expenditure classification referring to the lowest and most detailed level of classification such as utility charges, office supplies, and furniture.

Fiduciary Fund - A fund category used to report on assets held in trust for others. An example is our self-insured health insurance fund.

Fines and Forfeitures – Revenues received from forfeitures and authorized fines such as library and parking violations.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Prince George has specified July 1st to June 30th as its fiscal year.

Fringe Benefits – Contributions made by the county for its share of personnel costs for Social Security, Medicare, pension/retirement, health insurance, and life insurance plans.

Full-Time Equivalent (FTE) – A full-time employee.

Fund—An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activates or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance – Fund balance is the excess of assets over liabilities.

Assigned Fund Balance consists of amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned balance.

Unassigned Fund Balance consists of amounts not classified as non-spendable, restricted or committed, or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenues. This fund usually includes most of the basic operating services, such as general administration, judicial services, public safety, environmental and development services, finance and planning, education, human services, general services, and community services.

General Obligation Debt – Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.

Governmental Fund - A fund category used to account for tax-supported activities within a government. The five types of governmental funds are the general fund, permanent funds, special revenue funds, capital project funds and debt service funds.

Government Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

Grant – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Interfund Transfers – The movement of monies between funds of the same governmental entity. These do not include loans, quasi-external transactions, or reimbursements.

Land Book Value – The value assigned to property located within the County; prepared based on the Assessor's assessments, as exchanged by the board of equalization of assessments, and certified by the Commissioner of Revenue.

Levy – To impose taxes, special assessments, or service charges for the support of governmental activities.

Licenses & Permits – Fees collected for the issuance of licenses and permits such as business licenses and building permits.

Line-Item Budget – A departmental budget that specifies types of expenditures planned for the fiscal year.

Long-Term Debt – Debt that has a maturity of more than one year from the date of issuance.

Operating Budget – Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries; fringe benefits; supplies; training; fuel; various services; annual software licenses and maintenance costs; repair and maintenance; rentals and leases; capital outlay for county departments.

Operating Expenses – Fund expenses directly related to the fund's primary activities.

Operating Revenues – Funds that the county receives as income to pay ongoing operations, such as taxes, fees for specific services, interest earnings, and grant revenues.

Ordinance – A formal legislative enactment by the governing body of a municipality. If not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality.

Other Taxes – Taxes collected as authorized by Virginia State Law or County Ordinance such as sales tax, telecommunications tax, lodging tax, and motor vehicle licenses.

Penalties & Interest – Fees collected for violations and delinquent taxes.

Personal Property – A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property, and business equipment.

Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.

Property Tax – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate – The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

Proprietary Fund – A fund category used to account for the business-type activities within a government. This category includes two fund types: enterprise fund and internal service fund.

Public Service Property – Property specifically designated for public service use, including property purchased and received as a gift by a government. Public Service Property includes real property and other property, such as computers, copiers and cash registers.

Real Property – Real estate, including land and improvements (building, fencing, paving) classified for purposes of tax assessments.

Reclassification – A personnel action approved when an employee's position duties and responsibilities change. The result is a change in the salary grade assigned to the position (increase or decrease).

Reconciliation – A detailed summary of increases and decreases in expenditures from one budget year to another.

Reserve – Budgetary terminology used by the county to indicate the portion of fund balance that is either restricted, committed, or assigned.

Resolution – An order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

School Nutrition (Cafeteria) Fund – Enterprise fund for the school system where the charges for school nutrition products and services are covered by the fees the system collects.

School Operations Fund – The fund for the school component unit to collect revenues and pay expenditures related to all general school activities.

School – Federal Grants Fund (Formerly Title I) – Special Revenue fund within the school system which tracks revenues and expenditures for federal grants and programs.

School Textbook Fund – Special Revenue fund within the school system that houses activity for school textbooks.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.

Statute – A written law enacted by a duly organized and constituted legislative body.

Stormwater Utility Fund – A special revenue fund used to operate, maintain, and improve the County's stormwater management systems.

Tax Rate – The amount of tax levied for each \$100 of assessed value.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit of all people.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen Gauthier