



QUARTERLY FINANCIAL REPORT

For Quarter Ending 12/31/2023 –
January 23, 2024

General Fund Revenues



	Amended	12/31/23	12/31/23	12/31/22	12/31/21
General Fund Revenues	<u>FY 2024 Budget</u>	<u>FY 2024 Revenue</u> <u>Year to Date</u>	<u>% of Budget</u>	<u>% of Budget</u>	<u>% of Budget</u>
Real Property Taxes	31,050,000	15,829,255	50.98%	52.86%	52.89%
Personal Property Taxes	12,552,201	1,301,571	10.37%	12.48%	14.65%
Public Service Corporation Taxes	2,696,000	1,631,853	60.53%	52.73%	72.35%
Mobile Homes Taxes	168,000	8,308	4.95%	3.76%	4.27%
Machinery & Tools Taxes	919,400	50,183	5.46%	0.71%	10.98%
Penalty & Interest	760,000	277,472	36.51%	59.68%	48.62%
Local Sales & Use Tax	4,300,000	1,586,668	36.90%	35.54%	38.52%
Consumer Utility Taxes	900,000	338,364	37.60%	40.67%	36.61%
Business Licenses	1,876,900	23,373	1.25%	3.34%	3.14%
Additional Local Taxes	908,000	387,363	42.66%	50.11%	37.01%
Permits & Planning Fees	648,138	199,132	30.72%	48.29%	50.17%
Fines and Forfeitures	344,593	148,865	43.20%	32.84%	28.75%
Revenue from Use of Money & Property	612,963	1,576,319	257.16%	98.93%	18.33%
Charges for Services	1,355,579	547,981	40.42%	41.11%	40.96%
Recovered Costs	251,640	129,029	51.28%	59.57%	49.63%
Miscellaneous	8,591	40,911	476.20%	974.50%	286.20%
State Revenue	10,965,800	5,616,995	51.22%	54.22%	53.70%
Federal Revenue	2,343,808	1,074,038	45.82%	40.09%	39.01%
Fund Balance, Transfers & Insurance Recoveries	1,545,953	388,820	25.15%	9.02%	9.51%
Total General Fund Revenue	74,207,567	31,156,503	41.99%	40.36%	41.41%
LESS: Planned Use of Fund Balance	(811,864)				
General Fund Revenues Net of Fund Balance Use	73,395,703	31,156,503	42.45%	42.19%	43.30%

General Fund FY20234 Planned Use of Fund Balance (As of 12/31/2023)



Fund Balance 6/30/2023 (Audited)	\$ 41,173,235	
Re-Appropriated & Reserved in FY2024:		% of Budget Exp FY24
FY2022 PO Re-Appropriation (FY23 to FY24 Carryover) - County General Fund (R-23-118 8/10/23)	221,311.38	0.15%
FY2023 Grant/Donation Carryover FY23 to FY24 - General Fund (R-23-128 9/12/23)	590,552.37	0.40%
Fund Balance Commitments	811,863.75	0.75%
Estimated Fund Balance 6/30/2024	40,361,371.25	31.07%

		12.5% Policy Requirement
FY24 Budget Subject to Policy Limit (Gen Fund; Debt Fund; School Oper Funds----->	\$ 146,147,286	\$ 18,268,411

The audited General Fund, Fund Balance amount at 6/30/2023 was \$41,173,235 and was 31.69% of actual FY2023 expenditures {\$129,923,817}.* \$41.17M represents 28.17% of budgeted FY24 expenditures.*

County's financial policy requires a fund balance of 12.5% of expenditures (12.5% of FY24 Budgeted expenditures {\$146,147,286} = \$18.27M); Board targets 15% (or \$21.92M).

*Expenditures used for measurement calculation include General Fund, School Operating and Grant Funds and Debt Service expenditures

General Fund Revenue FY2024 Noteworthy Items

Mid-point in fiscal year, some trends established

- RE Tax Revenues - largest GF revenue source; 1st half was due until 12/5/2023 and collections at 50.98% (at 12/31/22 at 52.86%); good indicator we will meet budget target
- PP Tax Revenues – not due until 6/5/2024 [12/31/23 lower than 12/31/22; \$1,301,571 vs. \$1,553,977]; FY23 Actual collections \$13,084,235*; FY2024 budget \$12,552,201*
- Sales Tax Revenues –indicators good with 5 Months of revenue posted for FY24, that we will make budget target of \$4,300,000

SALES & USE TAX	24/23	FY2024	FY2023	FY2022	FY2021	
JULY			373,605.60	349,151.62	378,666.77	FROM NEXT YEAR (ACCRUED BACK)
AUGUST			415,091.37	346,439.29	385,775.49	FROM NEXT YEAR (ACCRUED BACK)
SEPTEMBER	98.97%	408,476.65	412,726.99	368,098.13	335,785.23	
OCTOBER	97.40%	375,477.66	385,488.95	352,063.10	304,238.68	
NOVEMBER	114.86%	430,269.53	374,597.06	429,690.39	506,257.07	
DECEMBER	104.77%	372,444.55	355,503.35	313,873.27	339,758.63	
JANUARY	0.00%		341,803.99	358,720.43	326,047.38	
FEBRUARY	0.00%		416,668.61	451,880.39	357,653.50	
MARCH	0.00%		354,872.00	291,814.68	285,218.75	
APRIL	0.00%		359,608.66	282,812.74	313,212.90	
MAY	0.00%		400,221.70	403,881.81	391,523.45	
JUNE	0.00%		428,617.26	360,653.51	385,426.46	
TOTAL		1,586,668.39	4,618,805.54	4,309,079.36	4,309,564.31	
SEPT - DEC	103.82%	1,586,668.39	1,528,316.35	1,463,724.89	1,486,039.61	COLLECTIONS THROUGH DEC
BUDGET		4,300,000.00	4,300,000.00	3,800,000.00	2,837,650.00	
BUDGET TO ACTUAL		TBD	318,805.54	509,079.36	1,471,914.31	
CHANGE FROM PRIOR YEAR		TBD	309,726.18	(484.95)	1,059,396.12	
HIGHEST MO COLLECTION		TBD	428,617.26	451,880.39	506,257.07	



*Current and Delinquent

General Fund Revenue FY2024

No “alarms” that would lead to a recommendation for mid-year spending reductions for FY2024



General Fund Revenues:

- 12/31/2023 - \$31,156,503 (41.99%)
- 12/31/2022 - \$29,292,602 (40.36%)
- 12/31/2021 - \$27,199,846 (41.41%)
- 12/31/2020 - \$25,805,673 (42.27%)
- 12/31/2019 - \$23,839,285 (39.43%)
- 12/31/2018 - \$21,817,019 (38.73%)



We will continue to spend cautiously and will carefully monitor revenues

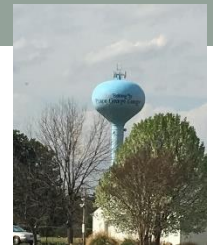
General Fund Expenditures

	Amended	12/31/23	12/31/23		12/31/22	12/31/21
General Fund Expenditures	<u>FY 2024 Budget</u>	<u>FY 2024 Expenditures Year to Date</u>	<u>% of Budget</u>		<u>% of Budget</u>	<u>% of Budget</u>
Public Safety	17,353,701	8,459,320	48.75%		45.25%	48.34%
Community Development	1,529,264	624,725	40.85%		47.10%	44.43%
Operations	4,648,398	2,139,257	46.02%		46.16%	46.35%
Financial Services	3,201,231	1,634,568	51.06%		54.93%	47.74%
Social Services	6,682,905	2,676,281	40.05%		38.85%	40.81%
Constitutional Officers	4,573,900	2,233,661	48.83%		47.52%	48.09%
Administration	1,725,559	725,278	42.03%		51.49%	51.47%
Other & Transfers	34,303,671	17,772,498	51.81%		54.46%	52.25%
Contingencies	188,937	-	0.00%		0.00%	0.00%
Total General Fund Expenditures	74,207,567	36,265,588	48.87%		49.89%	49.28%

On target – similar in comparison to prior years



Utilities – Operating



		12/31/23			12/31/22		
Utilities Operating		<u>Budget</u>	<u>Year to Date</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Year to Date</u>	<u>% of Budget</u>
Operating Revenues							
0600-1	WATER SERVICE	\$ 2,688,000	\$ 1,286,962	47.9%	\$ 2,635,000	\$ 1,094,591	41.5%
0600-1	SEWER SERVICE CHARGES	\$ 4,811,730	\$ 2,317,090	48.2%	\$ 4,632,600	\$ 2,149,073	46.4%
0600-1	PENALTIES	\$ 150,000	\$ 81,612	54.4%	\$ 55,000	\$ 225,186	409.4%
0600-1	RECONNECTION CHARGES	\$ 20,000	\$ 22,350	111.8%	\$ 7,500	\$ 10,200	136.0%
0600-1	MISCELLANEOUS	\$ 35,000	\$ 23,597	67.4%	\$ 25,000	\$ 23,025	92.1%
Total Operating Revenues:		\$ 7,704,730	\$ 3,731,611	48.4%	\$ 7,355,100	\$ 3,502,075	47.6%
Operating Expenses							
7000	OPERATIONS	3,532,181	2,123,711	60.1%	3,299,416	2,010,570	60.9%
7001	PAYROLL	1,631,490	719,859	44.1%	1,453,881	637,819	43.9%
7004	TRANSFER TO UTILITY CAPITAL	0	0	0.0%	0	0	0.0%
7005	SEWER HOPEWELL	999,900	341,539	34.2%	1,474,400	313,452	21.3%
7006	SEWER PETERSBURG	703,500	160,165	22.8%	739,000	193,931	26.2%
7007	WATER CENTRAL	861,500	354,934	41.2%	826,380	301,761	36.5%
7008	WATER BEECHWOOD/JORDAN POINT	27,500	21,573	78.4%	27,500	44,836	163.0%
7009	WATER RIVER'S EDGE	18,400	17,504	95.1%	5,700	5,907	103.6%
7010	WATER CEDARWOOD	17,450	6,651	38.1%	29,700	3,047	10.3%
7011	WATER PG WOODS	3,650	219	6.0%	3,350	699	20.9%
7012	WATER FOOD LION	0	0	#DIV/0!	29,750	1,781	6.0%
7013	WATER RT 301	16,500	2,032	12.3%	13,300	3,768	28.3%
Total Operating Expenses		\$ 7,812,071	\$ 3,748,186	48.0%	\$ 7,902,377	\$ 3,517,572	44.5%
Operating Income (Loss)		(107,341)	(16,575)		(547,277)	(15,497)	

Utilities – Non-Operating

		12/31/23			12/31/22		
Utilities Nonoperating		Budget	Year to Date	% of Budget	Budget	Year to Date	% of Budget
Nonoperating Revenues							
0610-9	TRANSFER FROM OPERATIONS	\$ 546,000	\$ 546,000	100.0%	\$ 565,354	\$ 565,354	100.0%
0610-1	SALE OF VEHICLE / SURPLUS ITEMS	-	-	0.0%	-	-	0.0%
0610-1	SALE OF LAND	-	-	0.0%	-	-	0.0%
0620-1	WATER CONNECTION CHARGES	80,000	143,710	179.6%	240,000	94,460	39.4%
0620-1	SEWER CONNECTION CHARGES	100,000	162,500	162.5%	300,000	97,500	32.5%
0600-1	RENTAL OF GEN. PROPERTY	65,000	43,478	66.9%	65,000	43,341	66.7%
0600-1	INTEREST REVENUE	3,100	-	0.0%	5,500	-	100.0%
0600-4	INSURANCE RECOVERIES	-	-	100.0%	-	-	0.0%
0620-4	INSURANCE RECOVERIES	-	-	100.0%	2,413	-	0.0%
0600-4	UTILITIES DEBT PROCEEDS	-	-	0.0%	-	-	0.0%
0600-1	UTILITIES MISCELLANEOUS	-	-	0.0%	-	-	0.0%
0620-3	UTIL MISC GRANT REVENUES	1,300,000	-	0.0%	-	-	
0620-2	UTIL VDH STATE REVLVG FUND GR	250,000	-	0.0%	-	-	
0620-3	FEDERAL GRANTS (MCEACHIN)	2,513,944	(686,056)	0.0%	-	-	0.0%
0620-4	CUDDIHY STLMT WATER TANK	-	-	0.0%	-	-	0.0%
0620-4	BOND ACTIVITIES	-	-	0.0%	-	-	0.0%
0620-9	TRANSF FR UTIL OPERATING	2,522,901	1,261,451	50.0%	2,205,848	1,102,924	50.0%
Total Nonoperating Revenues		\$ 7,380,945	\$ 1,471,083	19.9%	\$ 3,384,115	\$ 1,903,579	56.3%
Nonoperating Expenses							
7002	CAPITAL OUTLAY - OPERATING	\$ 585,811	\$ 238,951	40.8%	\$ 616,765	\$ 284,120	46.1%
7003	NON-OPERATING EXPENSES	-	-	0.0%	2,155,500	2,155,500	0.0%
7004	DEBT SERVICE	394,079	129,500	32.9%	395,234	126,501	32.0%
4000	BOND ISSUANCE	-	-	0.0%	-	-	0.0%
7015	CAPITAL EXPANSION	-	-	0.0%	-	-	0.0%
Total Nonoperating Expenses		\$ 979,890	\$ 368,450	37.6%	\$ 3,167,499	\$ 2,566,121	81.0%
Nonoperating Income (Loss)		6,401,055	1,102,632		216,616	(662,542)	
7014 & 7016	UTILITY CAPITAL PROJECTS	\$ 7,841,193	\$ 3,291,081	42.0%	\$ 7,810,313	\$ 771,478	9.9%
0600-9	TRANS. FR. TOURISM FD	\$ 135,000	\$ 67,500	50.0%	\$ -	\$ -	#DIV/0!
0600-9	TRANS FR GENERAL FUND	-	-	0.0%	-	-	0.0%
0600-4	FUND BALANCE - OPERATING	39,241	-	0.0%	476,777	-	0.0%
0610-4	FUND BALANCE CAPITAL RESERVE	39,811	-	0.0%	51,411	-	0.0%
0620-4	FUND BALANCE - CAPITAL PROJECTS	1,333,426.09	-	0.0%	7,612,786	-	0.0%
Total Transfers In		\$ 1,547,478	\$ 67,500	4.4%	\$ 8,140,975	\$ -	0.0%
Change in Net Position		\$ -	\$ 1,153,557		\$ -	\$ (678,039)	

Capital Projects – January 11, 2024 - County

Project	Funding Source	NOTES	PROJECT LIFE TO DATE - PER GL/MUNIS 1/14/24		
			Budget	Total Expenditures & Obligations @ 1/11/2024	Remaining Budget
Public Safety Radio Consultant	Series 2017A Bonds	Consulting / Design Phase; Partial Budget	174,435.00	174,435.00	-
Public Safety Radio Project	Series 2017A Bonds [\$6,563,017] & Series 2018 Bonds [\$7,442,773]; SNAP Interest Series 2017A \$398,000	Radio Project is complete; Open Purchase Orders totaling \$137,732.12 for APCO Software ECC & RCV Wireless Headsets. Remaining \$594K will be used to pay Maintenance agreement to L3Harris in FY2025.	14,619,359.25	14,024,921.23	594,438.02
Food Lion Water System Upgrades	Series 2019 Bonds	Dewberry (Engineer); Rt 460 Water (Perkinson Constr complete); Waco Inc Awarded Booster Station (\$51,168.13 Balance owed to Waco; work nearly is complete; retainage paid in October, 2023)	2,465,830.49	2,455,989.75	9,840.74
County Garage Expansion / Renovation	Series 2022A Bonds (\$2,068,949.36); \$1,000,000 appropriation from Fund Balance	Project is complete; possible additional cost of \$12,601 for Fiber re-run by Net100; remaining funds available for other uses	3,068,949.36	2,957,994.08	110,955.28
Jefferson Park Fire Station	Series 2019 Bonds	HBA Designed; Board elected to renovate Co 5 instead of new construction; and repurpose remaining funds for other Fire/EMS Projects	50,950.56	50,950.56	-
Crew Building Electrical Upgrade	Repurposed Series 2019 Bonds	Design work complete (DJG); Frazier Electrical PO Balance remains at \$92,162.02; and Cii HVAC on order at \$23,013	201,043.25	201,042.55	0.70
Public Safety 2019 Bond Repurpose Holding Account	Repurposed Series 2019 Bonds	Funds remaining of repurposed Series 2019 Bonds for new Jefferson Park Fire Station {Original amount \$3,200,000}	2,547,256.11	-	2,547,256.11
Jefferson Park Fire Station Renovation	Repurposed Series 2019 Bonds	Phase I renovations awarded to Centennial at \$175,000 95% complete; Roof Work to Deshazo (\$25,413.93) complete; Swipe Entry to Dominion Lock (\$14,322.15) PO open; Fidelity Generator PO \$33,850 on order; Cii HVAC \$34,164 PO open	400,750.08	383,225.08	17,525.00
Fire/EMS Equipment (Devoted 1 cent)	Annual - Devoted 1 Cent	Fire / EMS Equipment (Source Devoted 1 Cent RE Tax)	732,891.00	107,584.14	625,306.86
Circuit Court Room Renovations	General Fund, Fund Balance	Moseley (AE); Construction Awarded to Virtexco 11/22/22 \$1,396,000 70% complete - expected completion last week of January 2024; Non-Construction Costs Appropriated \$715,372.73; Work in Progress	2,111,372.73	1,802,930.95	308,441.78
Convenience Station #2	General Fund, Fund Balance	A/E awarded to Guernsey Tingle [excludes Constr Admin]; Board stopped project on 2/14/2023; Funds available for use elsewhere	127,763.00	90,472.91	37,290.09
Temple Avenue Tank & Pump Station	Utilities Reserves	Engineering awarded to WW Associates	553,000.00	593,893.32	(40,893.32)
Blackwater Pump Station (Utilities)	Design - \$2,037,000 - Utilities FY23 Budget \$1,858,910 + \$178,590 In Utility Reserves	Design awarded to WW Associates 11/22/2022 - \$2,037,000 - In Progress	2,037,500.00	2,037,500.00	-
Scott Park Road Improvements & Parking Lot Project (VDOT)	Tourism Fund, Fund Balance	Awaiting collaboration with VDOT	311,229.56	-	311,229.56
Fuel Focus Software	General Fund Transfer FY2024 and \$100,000 in Federal LATCF Funds	Award made and project in progress; PO 20240017	314,502.00	305,782.47	8,719.53
Key Valet System	General Fund Transfer FY2024 Part of \$450,000 FY2024 Vehicle Budget	Purchase Order Issued and project in progress	46,000.00	45,590.98	409.02

Capital Projects – January 11, 2024 - County

Garage Renovation / Expansion – complete; IT determining status of fiber replacement (\$12,601); remaining \$98,354 available for other uses (future staff recommendations)

Circuit Courtroom Renovation awarded to Virtexco 11/22/22 and their work is approximately 70% complete and estimated to be completed the last week of January 2024. Some other (non-construction) items remain in progress.

Jefferson Park FS Improvements – Centennial work restroom renovations (\$175,000) 95% complete (awaiting punch list completion); HVAC Cii (\$34,164) should be completed by 1/19/24); Dominion Lock swipe entry (\$14,322.15) pending; Fidelity Generator (\$33,850) pending

Station 8 Electrical Upgrades – Frazier Electrical work \$126,638 delayed while equipment on order; work to resume in January with estimated March completion (\$32,475.98 paid to date); new HVAC unit Cii (\$23,013) will be installed after electrical upgrade (phase 3)

Fuel Focus System Implementation remains ongoing

Key Valet on order (pooling of vehicles)

Scott Park Road Improvements / Parking Lot – on hold – collaboration with VDOT

Public Safety Radio Project –L3Harris radio system in use (full acceptance).

Purchase orders open / on order for Wireless Headsets & APCO ECC Software; remaining funds (\$594,438) will be used to pay annual radio maintenance cost in FY2025.

Capital Projects – January 11, 2024 - School

Project	Funding Source	NOTES	PROJECT LIFE TO DATE - PER GL/MUNIS		
			Budget	Total Expenditures & Obligations @ 1/11/2024	Remaining Budget
School Roof Maintenance	Impact Aid Appropriation \$1.58M 3/12/19	Harrison Project Complete; \$34,315.94 remains unexpended and will be used for other roofing projects; Transfer of \$14,736.11 to School Bus CIP approved on 10/24/23 {\$19,579.83 remains}	640,263.89	620,684.06	19,579.83
New Middle Road Elementary School	\$1M GF Fund Balance	Essentially complete; \$63,229.67 remains payable to Loughridge (including \$41,220.83 retainage)	35,557,740.63	35,468,645.63	89,095.00
School Restroom and Locker Room Renovations	School Carryover FY2021	In Progress; Appropriated from Carryover on 12/14/21	422,469.24	359,899.46	62,569.78
PGHS HVAC Upgrades	State Construction Funds (Deferred FY23 to FY24) 09/2023	In Progress - Last Invoice paid 12/27/23 shows work at 47.13%	2,149,843.23	1,076,596.06	1,073,247.17

Tourism Fund

TOURISM REVENUES	12/31/23			12/31/22		
	Budget	Year to Date	% of Budget	Budget	Year to Date	% of Budget
Lodging Taxes	800,000	413,960	51.74%	642,857	364,857	56.76%
Gifts & Donations	0	0	0.00%	0	0	0.00%
Sports Tournament Fees	21,261	21,261	100.00%	6,358	6,358	0.00%
Planned Use of Fund Balance	12,737	0	0.00%	182,693	0	0.00%
VTC Grants / ARPA Funding	19,516	0	0.00%	119,800	45,000	37.56%
TOTAL	853,514	435,221	50.99%	951,708	416,215	43.73%

TOURISM EXPENDITURES	12/31/23			12/31/22		
	Budget	Year to Date	% of Budget	Budget	Year to Date	% of Budget
Wages & Benefits	59,445	46,316	77.91%	51,275	25,385	49.51%
Contracted Services & Training	64,000	7,677	12.00%	24,750	4,813	19.45%
Contributions	226,905	59,905	26.40%	308,254	246,147	79.85%
Operating Supplies	21,600	1,370	6.34%	40,200	1,252	3.11%
Tourism Projects	0	0	0.00%	0	0	0.00%
Sports Tourism	131,798	48,329	36.67%	101,505	64,014	
Transfers	135,000	67,500	0.00%	0	0	#DIV/0!
Welcome Sign Exp	10,000	2,655		10,000	5,335	
Contingencies	185,250	0	0.00%	295,923	89,235	30.15%
VA Tourism Corp ARPA	19,516	1,239	6.35%	90,000	16,708	
VA Tourism Corp Top Gun Summer	0	0	#DIV/0!	9,900	5,800	
VA Tourism Corp Top Gun Fall	0	0	#DIV/0!	19,900	0	
TOTAL	853,514	234,992	27.53%	951,708	458,689	48.20%
FAVORABLE REVENUES OVER EXP		200,229			-42,474	



FY2021 LODGING TAX COLLECTIONS = \$645,794.40 (AMENDED BUDGET WAS \$452,198)

FY2022 LODGING TAX COLLECTIONS = \$880,469 (AMENDED BUDGET WAS \$540,411)

FY2023 LODGING TAX COLLECTIONS = \$855,367 (AMENDED BUDGET WAS \$642,857)

FUND BALANCE 6/30/2021 = \$324,014

FUND BALANCE 6/30/2022 = \$802,714

FUND BALANCE 6/30/2023 = \$422,728 {UNRESERVED \$409,991; COMMITTED Grants/Donations - \$12,736.73}

During FY2023 - Provided \$100,000 to Heritage Center for Fire/EMS Museum; Completed PickleBall Court renovations at \$284,338; Transferred \$311,229.56 to CIP Fund for impending road improvements at Scott Park

Economic Development Fund

ECON DEVELOPMENT REVENUES	12/31/23			12/31/22		
		Year to Date	% of Budget	Budget	Year to Date	% of Budget
Meals Tax	1,700,000	574,992	33.82%	1,400,000	590,624	42.19%
Commonwealth Opportunity Grant	0	0	0.00%	0	0	0.00%
DHCD IRF Grant	6,000	6,000	100.00%	2,250	2,250	0.00%
Transfer from General Fund	0	0	0.00%	0	0	0.00%
Transfer from Capital Fund	0	0	0.00%	0	0	0.00%
Planned Use of Fund Balance	0	0	0.00%	18,178	0	0.00%
TOTAL	1,706,000	580,992	34.06%	1,420,428	592,874	41.74%

ECON DEVELOPMENT EXPENDITURES	12/31/23			12/31/22		
	Budget	Year to Date	% of Budget	Budget	Year to Date	% of Budget
Salaries & Benefits	422,413	212,820	50.38%	374,953	155,246	41.40%
Prof Services, Maint Contracts, Advertising	112,599	1,237	1.10%	115,932	9,904	8.54%
DHCD IFR Grant Services	6,000	6,000	100.00%	2,250	2,250	
Postage, Insurance, Phone, Equipment Lease & Motor Poc	7,428	1,291	17.38%	7,428	1,833	24.68%
Training & Dues/Memberships	110,228	57,042	51.75%	80,228	41,240	51.40%
Supplies (Office, Food & Vehicle)	2,950	609	20.65%	2,310	1,300	56.30%
Contributions	169,479	169,479	100.00%	77,501	65,501	84.52%
Refunds - State Grant - Return to State	0	0	0.00%	0	0	100.00%
Machinery & Tool Tax and Meals Tax Rebates	327,000	0	0.00%	30,000	0	0.00%
Motor Vehicle	0	0	0.00%	18,178	18,242	0.00%
Land Acquisition	0	0	100.00%	0	20	0.00%
Transfers to CIP	0	0	0.00%	0	0	0.00%
Transfer to Debt Service	355,300	177,650	50.00%	358,275	179,138	50.00%
Grant Match (VATI)	100,000	0	0.00%			
Contingencies	92,603	0	0.00%	353,373	65,788	18.62%
TOTAL	1,706,000	626,128	36.70%	1,420,428	540,462	38.05%

Revenues Over Expenditures

-45,136

52,411

FY2021 MEALS TAX COLLECTIONS = \$1,398,936.67 (BUDGETED AT \$1,040,000)
 FY2022 MEALS TAX COLLECTIONS = \$1,695,898 (BUDGETED AT \$1,215,911)
 FY2023 MEALS TAX COLLECTIONS = \$1,795,260 (BUDGETED AT \$1,400,000)

FUND BALANCE 6/30/2023 = \$2,079,155; UNRESERVED \$1,799,155 (1 COF grant match totaling \$200,000)



Proffers

	Current Allocation Key	FY2023			FY2024		
		FY23 Revenue	FY23 Use	FY23 Balance	FY24 Revenue	FY24 Use	FY24 Balance
		\$ 28,544.00		@06/30/2023	\$ 10,000.00		@12/31/2023
Schools	76.30%	\$ 21,779.07	\$ -	40,989.69	\$ 7,630.00	\$ -	48,619.69
Public Safety (Police)	2.00%	\$ 570.88	\$ -	1,130.88	\$ 200.00	\$ -	1,330.88
General Government	9.50%	\$ 2,711.68	\$ -	21,869.03	\$ 950.00	\$ -	22,819.03
Parks	7.80%	\$ 2,226.43	\$ -	16,444.78	\$ 780.00	\$ -	17,224.78
Fire & EMS	2.60%	\$ 742.14	\$ -	46,014.62	\$ 260.00	\$ -	46,274.62
Library	1.80%	\$ 513.79	\$ -	12,483.49	\$ 180.00	\$ -	12,663.49
Designated Projects		\$ -	\$ -	10,000.00	\$ -	\$ -	10,000.00
Cash Balance		\$ 28,544.00	\$ -	\$ 148,932.48	\$ 10,000.00	\$ -	\$ 158,932.48
Change from Prior Year				\$ 28,544.00			\$ 10,000.00

FY2016 Use	
Community Playgrounds - Transfer from Proffers to CIP \$54,600	
FY2017 Use	
Refund to Developer per agreement/contribution terms \$50,000	
South Elementary School Window Project \$135,000	
FY2019 Use	
Local Match for RSAF Grant - Medic Unit (R-18-087; July 10, 2018) \$112,722.50	
Police Department Use - CWC Police Satellite Room (April 2019) \$3,846.87	

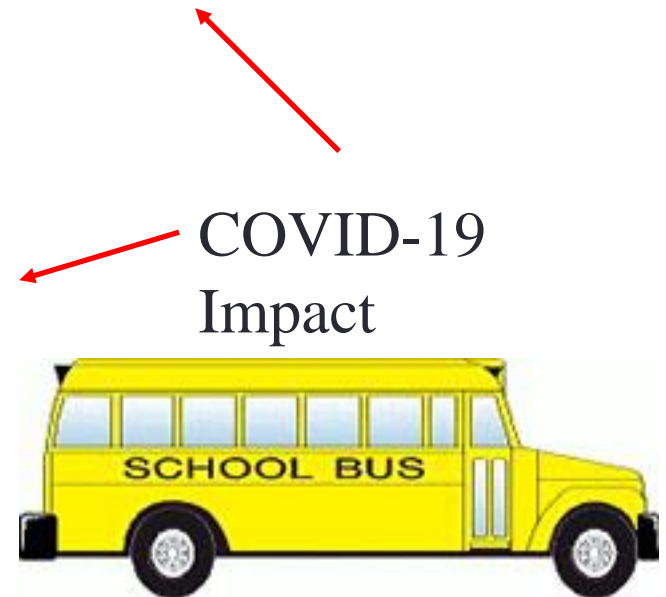
The Board has the option to use proffer balances for upcoming projects in lieu of issuing debt (if project in accordance with proffer agreement)

RedFlex Program Update

RedFlex Program FY 2024
collections at December 31, 2023
total \$0.00 (to date)

[12/31/22 = \$2,165.20; 12/31/21 = \$1,982.61;
12/31/20 = \$482.01]

FY2023 Collections = \$2,165.20
FY2022 Collections = \$2,648.94
FY2021 Collections = \$3,875.91
FY2020 Collections = \$11,430.73
FY2019 Collections = \$15,546.78
FY2018 Collections = \$7,023.69
FY2017 Collections = \$5,227.88



Health Insurance Fund



- The Health Insurance Fund balance is \$1.68M* at 12/31/2023
- Slight increase from 12/31/2022 \$1.65M; 12/31/2021 \$1.87M; 12/31/2020 balance was \$3.33M
- FY2023 premiums collected were higher than claims paid in total by \$36,942.32; School Deficit = (\$62.70); County Excess \$37,005.02
- July 1, 2022 (FY2023) - School Division transitioned to The Local Choice; claims continue to incur (billing lag / “runoff”) without contributions to the Health Fund; As of 12/31/2023 Cumulative School deficit is \$109,579.92; County \$1,790,003 surplus
- Small number of school-related items continue to trickle in
- **County claims in October, November and December exceeded contributions due to large claims for 2/3 members; likely to see an increase in premiums in FY25**

**School Division transferred \$386,031.82 of FY22 “carry over” funds in FY23 to address a portion of the accumulated school deficit in Health Fund. A cumulative school deficit of (\$109,579.92) remains at 12/31/23.

*County - \$1,790,002.69 (107%)

*School – (\$109,579.92) (-7%)

Looking Ahead

- FY2023 Audit / ACFR was completed on time and presented to the Board on December 12, 2023
- FY2025 Budget Development is in progress
- As we enter quarter 3, careful monitoring of revenues and expenditures will continue
 - CSA Expenditures
 - Regional Jail Expenditures



COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24	% Received
							Adjusted Revenues as of 12/31/23	as of 12/31/23
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	25,441,866	25,931,739	29,114,538	30,550,000	30,550,000	15,780,350	
0100-10-501-8100-00000-000-000-000-311102-	DEL TAXES:RE PRIOR YEARS	210,962	463,754	418,895	500,000	500,000	48,906	
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	12,301	23,021	5,207	-	-	-	
0100-10-501-8100-00000-000-000-000-311105-	DEL ROLLBACK TAXES	38,283	36,905	14,046	-	-	-	
REAL PROPERTY TAXES		25,703,411	26,455,419	29,552,686	31,050,000	31,050,000	15,829,255	50.98%
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,937,932	2,493,795	2,435,406	2,696,000	2,696,000	1,631,853	
0100-10-501-8101-00000-000-000-000-311202-	DEL.TAXES-PUBL.SER.RE	(178)	-	-	-	-	-	
PUBLIC SERVICE CORPORATION TAXES		1,937,754	2,493,795	2,435,406	2,696,000	2,696,000	1,631,853	60.53%
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	9,657,282	12,782,993	11,572,570	12,052,201	12,052,201	1,115,163	
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	737,664	289,181	1,511,666	500,000	500,000	186,408	
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	152,909	165,757	138,239	165,000	165,000	5,645	
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	13,230	2,672	10,350	3,000	3,000	2,663	
PERSONAL PROPERTY TAXES		10,561,084	13,240,602	13,232,825	12,720,201	12,720,201	1,309,879	
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,518,815	766,421	919,621	917,000	917,000	50,183	
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	36,871	2,337	67,586	2,400	2,400	-	
MACHINERY & TOOLS TAXES		1,555,686	768,758	987,207	919,400	919,400	50,183	5.46%
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	223,253	366,168	661,355	350,000	350,000	153,306	
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	200,036	309,172	307,798	300,000	300,000	82,173	
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	99,848	136,064	166,407	110,000	110,000	41,993	
PENALTIES & INTEREST		523,137	811,405	1,135,559	760,000	760,000	277,472	36.51%
TOTAL: GENERAL PROPERTY TAXES		40,281,073	43,769,979	47,343,683	48,145,601	48,145,601	19,098,643	39.67%
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	4,309,564	4,309,079	4,618,806	4,300,000	4,300,000	1,586,668	
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	811,708	815,500	821,236	815,000	815,000	309,309	
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	79,042	81,730	75,588	85,000	85,000	29,056	
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-	-	
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	332,541	672,333	502,403	375,000	375,000	2,355	
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	656,597	738,279	846,543	700,000	700,000	4,758	
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	105,839	135,324	137,347	135,000	135,000	50	
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	346,428	302,563	325,524	302,000	302,000	13,391	
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	51,203	41,713	47,755	41,700	41,700	25	
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	2,922	3,505	5,408	3,500	3,500	1,251	
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	93,865	77,723	111,613	77,700	77,700	193	
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	23,555	19,088	25,764	19,000	19,000	50	
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	157,577	204,599	232,627	204,000	204,000	201	
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	27,191	18,955	27,258	19,000	19,000	1,099	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted	
							Revenues as of 12/31/23	% Received as of 12/31/23
0100-10-502-8108-00000-000-000-000-312501-	MOTOR VEHICLE LICENSES	1,159,158	394,770	94,593	-	-	17,472	
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	147,995	141,423	165,846	138,000	138,000	-	
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRDTN & WILLS	541,506	709,361	492,444	450,000	450,000	204,318	
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	259,179.09	352,206	342,134	320,000	320,000	165,572	
TOTAL OTHER LOCAL TAXES		9,105,870	9,018,154	8,872,889	7,984,900	7,984,900	2,335,769	29.25%
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	5,740	5,885	4,969	4,800	4,800	1,722	
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	760	1,316	8,805	1,008	1,008	1,160	
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	1,002	1,055	972	1,000	1,000	402	
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	365,953	404,749	380,254	395,000	395,000	81,666	
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	520	333	354	500	500	950	
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	105,619	117,990	119,866	110,000	110,000	43,817	
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	28,559	58,900	58,810	38,000	38,000	21,076	
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	1,633	22,300	46,682	1,500	1,500	12,375	
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	300	3,121	610	500	500	340	
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	66,758	68,805	103,548	67,000	67,000	27,123	
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	2,081	855	1,723	800	800	123	
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	40	41	-	1,000	1,000	-	
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	18,231	12,723	10,639	13,000	13,000	4,223	
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	14,103	23,833	10,600	14,000	14,000	3,815	
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	30	50	365	30	30	340	
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	25,482	8,620	38,747	15,000	15,000	1,794	
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	5,827	22,725	7,075	40,000	40,000	6,818	
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEES	10,915	16,445	8,655	10,000	10,000	14,560	
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEES	1,300	7,500	7,950	5,000	5,000	2,800	
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	150	400	500	500	500	450	
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	660	1,012	484	800	800	264	
0100-10-503-8113-00000-000-000-000-313346-	DEFERRAL FEES	-	700	5,375	1,000	1,000	3,350	
0100-10-506-8113-00000-000-000-000-313347-	GENERAL LAND DISTURBANCE PERMIT	52,311	26,904	26,584	30,000	30,000	8,545	
0100-10-503-8113-00000-000-000-000-313348-	SECOND DWELLING UNITS	-	750	1,300	700	700	75	
0100-10-506-8113-00000-000-000-000-313345-	GENERALPLANNING ADMINISTRATIVE	1,475	100	50	1,000	1,000	-	
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	3,524	2,176	3,614	2,500	2,500	851	
PERMITS, PRIVILEGE FEES & LICENSES		712,972	809,287	848,531	754,638	754,638	238,639	31.62%
0100-10-504-8110-00000-000-000-000-314101-	FINES AND FORFEITURES	326,124	303,906	339,125	325,000	325,000	135,907	
0100-10-504-8110-00000-000-000-000-314102-	PARKING FINE	2,695	1,680	1,060	1,500	1,500	465	
0100-10-504-8110-00000-000-000-000-314103-	FALSE ALARM FEES	8,975	4,250	9,800	6,000	6,000	400	
0100-10-504-8113-00000-000-000-000-314105-	SCHOOL BUS CAMERAS	3,876	2,649	2,165	-	-	-	
0100-10-504-8110-00000-000-000-000-314106-	E-SUMMONS FEES	19,795	21,404	22,662	-	12,093	12,093	
FINES & FORFEITURES		361,465	333,889	374,812	332,500	344,593	148,865	43.20%
0100-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	117,772	(318,938)	1,074,384	450,000	450,000	1,454,220	
0100-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	135,953	134,821	134,741	138,163	138,163	112,047	
0100-10-505-8114-00000-000-000-000-315203-	SALE OF LAND & BUILDINGS	10	-	33,269	-	-	-	
0100-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLES	-	-	51,792	10,000	10,000	-	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted	
							Revenues as of 12/31/23	% Received as of 12/31/23
0100-10-508-8114-00000-000-000-000-315204-	SALE:SALVAGE, SURPLUS	55,447	18,490	21,165	10,000	10,000	23,976	
0100-10-508-8114-00000-000-000-000-315205-	SALE:COPIES	2,160	1,864	2,018	1,500	1,500	1,118	
0100-10-506-8113-00000-000-000-000-316501-	SALE:MAPS, SURVEYS	-	-	-	-	-	-	
0100-10-506-8113-00000-000-000-000-316502-	SALE:PUBLICATIONS	5	50	50	50	50	50	
0100-10-508-8114-00000-000-000-000-313306-	PROPERTY RECORD COPIES			8	-	-	17	
0100-10-505-8112-00000-000-000-000-315206-	LIBRARY RENT	19,800	19,800	19,800	19,800	19,800	9,900	
0100-10-505-8112-00000-000-000-000-315207-	TREE TIME LEASE	611	5,949	6,714	5,000	5,000	-	
0100-10-505-8112-00000-000-000-000-315208-	CWC SPACE LEASE						152	
USE OF MONEY & PROPERTY		331,758	(137,964)	1,343,940	634,513	634,513	1,601,480	252.40%
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	2,137	1,115	1,842	1,526	1,526	-	
0100-10-506-8113-00000-000-000-000-316104-	LAW LIBRARY FEES #219	9,213	9,583	11,086	-	-	3,919	
0100-10-506-8113-00000-000-000-000-316105-	DNA FEE #233	823	544	432	800	800	280	
0100-10-506-8113-00000-000-000-000-316107-	SHERIFF-COURT SECURITY FE	101,070	120,332	120,682	120,000	120,000	55,990	
0100-10-506-8113-00000-000-000-000-316108-	COURTHOUSE MAINT.FEE #229	14,656	15,670	16,027	15,000	15,000	7,034	
0100-10-506-8113-00000-000-000-000-316305-	ACCIDENT REPORT FEES	1,781	2,250	1,857	2,000	2,000	1,026	
0100-10-506-8113-00000-000-000-000-316201-	COMM ATTNY FEES	3,631	2,415	3,750	4,000	4,000	1,237	
0100-10-506-8113-00000-000-000-000-316202-	RESTITUTION	2,277	1,881	1,101	-	-	197	
0100-10-506-8113-00000-000-000-000-316601-	BOARDING OF ANIMALS	6,257	2,809	1,989	4,000	4,000	1,116	
0100-10-506-8113-00000-000-000-000-316303-	FINGERPRINTING FEES	45	865	865	800	800	240	
0100-10-506-8113-00000-000-000-000-316801-	TRANSFER STATION FEES	-	-	-	-	-	-	
0100-10-506-8113-00000-000-000-000-316211-	RECREATION FEES	-	1,425	14,785	1,500	1,500	4,750	
0100-10-506-8113-00000-000-000-000-316212-	REGISTRATION FEES & SVS	48,403	87,314	116,490	128,000	128,000	53,340	
0100-10-506-8113-00000-000-000-000-316214-	GYM MEMBERSHIPS	-	19,466	13,460	20,000	20,000	5,875	
0100-10-506-8113-00000-000-000-000-316213-	SPECIAL ACTIVITIES REGIS	-	4,944	2,490	5,000	5,000	445	
0100-10-506-8113-00000-000-000-000-316402-	EMS TRANSPORT FEES	-	-	-	-	-	-	
0100-10-506-8113-00000-000-000-000-316403-	EMS SUBSCRIPTION FEES	7,729	7,041	6,549	8,300	8,300	2,832	
0100-10-506-8113-00000-000-000-000-316405-	CHG FOR SERVICE:REPAIR	165,987	175,573	9,895	8,800	8,800	7,688	
0100-10-506-8113-00000-000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	769,785	814,528	931,317	810,000	810,000	294,188	
0100-10-506-8113-00000-000-000-000-316407-	DMV BLOCKS	46,808	64,366	72,842	53,000	53,000	30,930	
0100-10-506-8113-00000-000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	2,385	2,057	-	2,000	2,000	-	
0100-10-506-8113-00000-000-000-000-316306-	GENERAL DUI COLLECTIONS	45	-	-	500	500	-	
0100-10-506-8113-00000-000-000-000-316307-	CREDIT CARD CONVENIENCE FEE	-	82,508	32,469	500	500	153	
0100-10-506-8113-00000-000-000-000-314104-	RETURNED CHECK FEES	1,205	1,855	2,844	2,000	2,000	1,461	
CHARGES FOR SERVICES		1,184,239	1,418,538	1,362,770	1,187,726	1,187,726	472,700	39.80%
0100-10-507-8115-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	-	-	-	-	-	
0100-10-508-8114-00000-000-000-000-318902-	FARMERS MARKET	7,406	15,554	5,515	15,000	15,000	2,745	
0100-10-508-8114-00000-000-000-000-318904-	REFUNDS - GENERAL FUND	21,643	21,512	3,337	-	-	-	
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 PAVER ANIMAL	-	300	300	-	-	-	
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	-	-	500	-	-	-	
0100-10-508-8115-00000-000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	-	500	-	-	-	-	
0100-10-508-8115-00000-000-000-000-318924-	DONATIONS - ASPCA	-	-	-	-	-	-	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted	
							Revenues as of 12/31/23	% Received as of 12/31/23
0100-10-508-8115-00000-000-000-000-318925-	DONATIONS - HARRISON FOUNDATION	-	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318926-	DONATIONS - BISSELL PET	-	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318927-	DONATIONS - SHERIFF	-	50	100	-	-	-	-
0100-10-508-8115-00000-000-000-000-318928-	DONATIONS - VICTIM WITNESS	-	-	100	-	-	-	-
0100-10-508-8115-00000-000-000-000-318930-	DONATIONS - FIRE GENERAL	175	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318931-	DONATIONS - HOMETOWN HEROES	495	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318932-	DONATIONS - GUNS N HOSES	175	250	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	80	90	59	-	-	-	-
0100-10-508-8115-00000-000-000-000-318934-	DONATIONS - FIRE/EMS FOUNDATION	-	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318940-	DONATIONS - FARMER'S MARKET	-	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318941-	DONATIONS - DRUG COURT	-	300	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318942-	DONATIONS - SOCIAL SERVICES	-	3,300	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318945-	DONATIONS - PARKS & REC	-	11,509	3,900	-	725	725	-
0100-10-507-8115-00000-000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318952-	ANIMAL SHELTER DONATIONS	15,071	24,739	14,599	-	7,717	7,717	-
0100-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	25,451	27,131	110,725	-	-	32,320	-
0100-10-507-8115-00000-000-000-000-318958-	SOVA INTERNET CRIMES AG CHILDREN	-	-	-	-	150	150	-
0100-10-508-8114-00000-000-000-000-318954-	GRASS CUTTING FEES	3,285	2,285	1,875	10,000	10,000	1,950	-
0100-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT DSS	-	-	-	-	-	-	-
0100-10-509-8205-00000-000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	-	1,000	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-319503-	ROTARY GRANT	3,300	-	-	-	-	-	-
0100-10-509-8205-00000-000-000-000-326013-	GRANTS-MISCELLANEOUS LOCAL	-	-	-	-	-	-	-
MISCELLANEOUS		77,080	108,521	141,010	25,000	33,591	45,606	135.77%
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	6,918	6,918	6,918	6,918	6,918	6,918	-
0100-10-508-8113-00000-000-000-000-319204-	ACCOUNT SERV.UTILITIES	17,335	17,335	17,335	17,335	17,335	17,335	-
0100-10-508-8114-00000-000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	51,850	63,040	67,164	53,000	53,000	17,152	-
0100-10-508-8114-00000-000-000-000-319199-	REFUND: PUBLIC ASST. CLI	-	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316110-	RECORD COST-CLERK OF CT	47,056	28,068	34,781	37,000	37,000	11,455	-
0100-10-506-8113-00000-000-000-000-316404-	FIRE REPORT REQUESTS	30	25	25	50	50	15	-
0100-10-508-8114-00000-000-000-000-318955-	INOPERABLE VEHICLES	-	600	-	1,000	1,000	-	-
0100-10-508-8114-00000-000-000-000-319211-	RECOV COST:POLICE SECURIT	149,869	103,603	67,198	70,000	70,000	30,844	-
0100-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319208-	CSA/SSI RECOVERIES	4,521	4,328	2,759	10,000	10,000	900	-
0100-10-508-8114-00000-000-000-000-319207-	CARSON VFD RECOVERED COST	14,699	14,875	15,887	17,015	27,640	27,640	-
0100-10-508-8114-00000-000-000-000-319210-	DRUG COURT CLIENT FEES	3,190	12,589	12,007	13,000	13,000	7,332	-
0100-10-508-8114-00000-000-000-000-319216-	REBATES	-	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319215-	REGIONAL JAIL RAINY DAY DISTRIBUTIOI	-	68,413	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319217-	FORT LEE RECOVERED COST	-	-	30,000	30,000	30,000	15,000	-
0100-10-508-8114-00000-000-000-000-319218-	MAGISTRATE RECOVERY OTHER LOC	-	-	1,495	500	500	356	-
RECOVERED COSTS		295,469	319,794	255,568	255,818	266,443	134,946	50.65%
TOTAL: ALL LOCAL REVENUE SOURCES		52,349,925	55,640,198	60,543,204	59,320,696	59,352,005	24,076,649	40.57%

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted	
							Revenues as of 12/31/23	% Received as of 12/31/23
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	91,668	95,312	64,140	60,000	60,000	17,675	
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	-	-	-	-	-	-	
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	45,086	43,491	43,611	44,000	44,000	47,758	
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	25,148	28,863	28,906	25,000	25,000	17,085	
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	2,898,131	
0100-20-600-8200-00000-000-000-000-322111-	STATE COMMUNICATION TAXES	938,261	910,683	884,252	900,000	900,000	278,477	
0100-20-600-8200-00000-000-000-000-322112-	GAMES OF SKILL	70,416	-	-	-	-	-	
0100-20-600-8200-00000-000-000-000-323103-	PSAP GRANT FUNDS	3,000	2,123	1,909	-	4,000	(1,909)	
STATE NON-CATEGORICAL AID		4,796,242	4,703,136	4,645,482	4,651,664	4,655,664	3,257,218	69.96%
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 ATTNY	393,589	420,886	433,248	458,794	493,239	195,459	
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	584,540	620,679	639,218	682,289	702,130	296,256	
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	122,743	129,357	151,018	160,014	170,302	66,002	
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	112,342	135,280	156,533	166,096	185,148	67,947	
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	44,536	71,532	79,756	97,902	97,995	-	
0100-20-601-8200-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	147,557	177,280	160,433	180,000	180,000	92,103	
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	973,960	974,055	1,070,832	1,070,832	1,126,284	563,142	
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	323,297	317,950	341,131	366,645	369,389	141,981	
STATE SHARED EXPENSES		2,702,563	2,847,019	3,032,168	3,182,572	3,324,487	1,422,891	42.80%
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	714,248	772,534	807,899	619,495	672,056	480,668	
STATE PUBLIC ASSISTANCE		714,248	772,534	807,899	619,495	672,056	480,668	71.52%
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	8,461	12,094	15,931	-	23,000	23,000	
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GRANT	14,101	12,862	49,833	-	46,405	46,405	
0100-20-601-8203-00000-000-000-000-323104-	VDEM NEXT GEN 911 GRANT	40,439	66,457	66,457	-	-	-	
0100-20-601-8203-00000-000-000-000-323106-	FOREST SUSTAINABILITY FUNDS	-	-	6,829	-	-	-	
0100-20-601-8203-00000-000-000-000-323107-	STATE POLICE HEAT FUNDS	-	-	10,000	-	4,245	4,245	
0100-20-601-8203-00000-000-000-000-323109-	VDEM 911 STAFFING RECOGN GRANT	-	-	-	-	50,000	-	
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	136,148	144,597	172,561	-	-	-	
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	35,563	38,373	37,150	-	-	(37,150)	
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	1,288,148	1,161,809	1,260,587	1,600,812	1,600,812	257,349	
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	10,787	10,787	13,405	13,405	33,964	13,405	
0100-20-601-8205-00000-000-000-000-326020-	GT:PESTICIDE RECYCLING	-	-	-	-	-	-	
0100-20-601-8203-00000-000-000-000-326025-	VPI TELE. REIMBURSEMENT	-	-	-	-	-	-	
0100-20-601-8201-00000-000-000-000-326012-	GENERAL RSAF GRANT	-	-	-	-	-	-	
0100-20-601-8201-00000-000-000-000-324104-	GENERAL SCL RES OFFICER GRANT	156,373	158,193	312,231	263,178	263,178	84,019	
0100-20-601-8203-00000-000-000-000-324105-	DOCJ RECRUIT & RETENTION	36,310	-	-	-	-	-	
0100-20-601-8203-00000-000-000-000-324106-	DMV STERLIZATION FUNDS	-	610	427	-	-	-	
0100-20-601-8203-00000-000-000-000-324107-	DCJS OPERATION CEASEFIRE GRANT	-	-	52,221	123,855	123,855	31,231	
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	-	1,400	700	-	-	-	
0100-20-601-8203-00000-000-000-000-326212-	DRUG COURT TREATMENT GRANT	29,974	89,457	75,256	90,000	90,000	-	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted	
							Revenues as of 12/31/23	% Received as of 12/31/23
0100-20-601-8203-00000-000-000-000-326013-	MISC STATE GRANTS	-	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326035-	VJCCCA	52,775	52,775	52,775	52,775	52,775	26,388	-
0100-20-601-8203-00000-000-000-000-326036-	ANIMAL STERILIZATION/DMV	158	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326047-	VICTIM WITNESS PROTECTION	23,095	30,414	28,752	25,359	25,359	7,326	-
0100-20-601-8203-00000-000-000-000-326213-	DSS SAFE & STABLE MINI GRANT	-	-	3,905	-	-	-	-
STATE CATEGORICAL AID		1,832,331	1,779,826	2,159,019	2,169,384	2,313,593	456,218	19.72%
TOTAL: ALL STATE REVENUE SOURCES		10,045,384	10,102,516	10,644,568	10,623,115	10,965,800	5,616,995	51.22%
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	36,546	36,287	40,532	36,000	36,000	-	-
0100-30-601-8305-00000-000-000-000-332061-	EMERGENCY SERVICE GRANTS	25,231	25,231	25,231	25,231	25,231	-	-
0100-30-601-8305-00000-000-000-000-332065-	EMPG SUPPL GRANT 2021	-	32,153	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-326048-	FEDERAL VICTIM WITNESS PROTECTION	69,285	70,965	70,180	63,904	63,904	15,812	-
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	17,618	20,271	19,580	-	9,740	9,740	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	-	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	-	6,080	3,164	-	-	-	-
0100-30-601-8305-00000-000-000-000-330178-	HOMELAND SECURITY GRANTS	9,157	3,092	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330182-	MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330183-	BODY ARMOR GRANT	8,072	5,697	11,668	-	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	174,849	162,484	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	86,447	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330186-	JAG DEPT OF JUSTICE GRANT	-	-	-	-	15,063	-	-
0100-30-601-8305-00000-000-000-000-330190-	PORT AUTHORITY GRANT	29,600	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330305-	PROVIDER RELIEF FUNDS	-	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330310-	CARES REGISTRAR FUNDING	58,910	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330315-	DCJS CESG COMM ATTY GRANT CARES	26,614	20,459	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330316-	DCJS CESF COMM ATTY TECH CARES	-	4,904	-	-	-	-	-
0100-30-601-8303-00000-000-000-000-330404-	DCJS ARPA LAW ENF EQUIPMENT	-	-	-	-	233,000	207,639	-
0100-30-600-8300-00000-000-000-000-333900-	FEMA REIMBURSEMENT	-	-	-	-	-	-	-
0100-30-601-8302-00000-000-000-000-333504-	WELFARE ADMINISTRATION	1,480,646	1,576,349	1,682,753	1,960,870	1,960,870	840,847	-
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-	-
TOTAL: ALL FEDERAL REVENUE SOURCES		2,022,974	1,963,972	1,853,108	2,086,005	2,343,808	1,074,038	45.82%
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	131,589	65,353	60,948	-	43,550	43,550	-
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	-	-	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399109-	TRANSFER FROM SCHOOL OPERATING	567,000	594,679	594,679	690,539	690,539	345,270	-
0100-90-901-8207-00000-000-000-000-399199-	TRANSFER	-	-	-	-	-	-	-
0100-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	811,864	-	-
TOTAL: ALL NON-REVENUE SOURCES		698,589	660,032	655,627	690,539	1,545,953	388,820	25.15%
TOTAL GENERAL FUND REVENUES		65,116,872	68,366,718	73,696,507	72,720,355	74,207,567	31,156,503	41.99%
NET OF FUND BALANCE APPROPRIATION								

COUNTY OF PRINCE GEORGE
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REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Revenues as of 12/31/23	% Received as of 12/31/23
FUND 211: ASSET FORFEITURE		6,155	13,042	20,973	-	81,183	37,371	46.03%
FUND 213: TOURISM		645,794	918,284	972,716	800,000	853,514	435,221	50.99%
FUND 215: ECONOMIC DEV/ MEALS TAX		1,409,109	1,704,098	1,803,510	1,700,000	1,706,000	580,992	34.06%
FUND 217: COMMUNITY CORRECTIONS		921,560	899,665	1,042,031	1,215,587	1,215,587	320,797	26.39%
FUND 218: ADULT EDUCATION		676,411	718,208	673,059	994,777	994,777	192,030	19.30%
FUND 220: STORMWATER		474,147	479,505	495,929	480,000	2,287,790	247,359	10.81%
FUND 227: LOSAP		212,552	215,299	222,794	181,500	181,500	142,113	78.30%
FUND 230: CARES FUNDS		6,528,856	-	-	-	-	-	-
FUND 231: ARPA FUNDS		45,998	424,980	401,259	-	6,577,384	6,577,384	100.00%
FUND 232: LATCF FUNDS		-	-	-	-	100,000	100,000	100.00%
FUND 235: OPIOID SETTLEMENT FUNDS		-	14,273	90,355	-	119,628	24,322	20.33%
FUND 311: CAPITAL PROJECTS		34,794,809	8,728,503	7,070,140	1,316,978	4,020,820	4,220,695	104.97%
FUND 350: CASH PROFFERS		-	20,000	28,544	-	-	-	-
FUND 401: DEBT SERVICE		50,945,403	9,127,376	9,130,815	8,912,840	8,912,840	4,456,420	50.00%
FUND 500: SCHOOL OPERATING		67,274,703	71,496,207	76,943,888	78,386,117	83,759,864	39,559,727	47.23%
FUND 510: FEDERAL PROGRAMS / TITLE I		2,531,142	3,774,685	6,041,957	4,833,513	4,833,513	1,625,910	33.64%
FUND 520: SCHOOL TEXTBOOK		643,280	644,824	780,747	787,000	787,000	387,766	49.27%
FUND 540: SCHOOL CAFETERIA		2,546,599	4,949,613	4,055,785	3,774,199	3,774,199	1,495,674	39.63%
FUND 600: UTILITIES OPERATIONS		6,475,017	6,529,751	9,897,765	7,797,631	7,812,071	3,775,088	48.32%
FUND 610: UTILITIES REPLACEMENT RESERVES		409,500	707,030	565,354	546,000	585,811	546,000	93.20%
FUND 620: UTILITIES CAPITAL		1,802,769	2,386,485	3,391,888	4,137,901	8,235,272	949,105	11.52%
FUND 640: UTILITIES MUNICIPAL RELIEF CARES & ARPA		59,900	125,122	-	-	-	-	-
FUND 960 SPECIAL SOCIAL SERVICES		11,048	28,169	16,061	15,000	22,751	7,437	32.69%

COUNTY OF PRINCE GEORGE
 FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
 REVENUES BY SOURCE

ACCOUNT	TITLE	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 RECEIPTS	FY2024 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Revenues as of 12/31/23	% Received as of 12/31/23
	Capital Fund (0311) Multi-Year "Carryover" Fund Balance Adjustment					9,429,799		
TOTAL: ALL FUNDS		243,531,625	182,271,835	197,342,077	188,599,398	220,498,870	96,837,912	43.92%
	<i>Less: Transfers</i>	<i>(29,471,622)</i>	<i>(32,403,824)</i>	<i>(36,251,515)</i>	<i>(33,960,092)</i>	<i>(36,120,560)</i>	<i>(19,969,868)</i>	55.29%
TOTAL REVENUES		214,060,003	149,868,011	161,090,562	154,639,306	184,378,310	76,868,044	41.69%

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
General Fund (0100):							
Administration							
0100 Board of Supervisors	201,707	179,414	254,031	269,446	269,445	156,401	58.05%
0101 County Administration	254,470	271,211	387,808	410,161	644,794	190,254	29.51%
0102 County Attorney	357,804	364,447	373,302	398,111	398,112	160,243	40.25%
0103 Human Resources	278,384	319,926	372,395	413,207	413,208	218,380	52.85%
Total Administration	1,092,365	1,134,998	1,387,537	1,490,925	1,725,559	725,278	42.03%
Constitutional Officers							
0200 Commissioner of the Revenue	457,184	459,122	537,161	615,366	615,927	308,301	50.05%
0201 Treasurer	646,342	649,899	664,043	666,802	667,185	323,139	48.43%
0202 Clerk of Circuit Court	600,569	630,685	639,486	659,133	711,794	353,558	49.67%
0203 Sheriff	1,074,346	1,275,830	1,252,811	1,362,589	1,481,679	681,361	45.99%
0204 Commonwealth's Attorney	711,630	737,795	817,443	972,487	973,459	505,387	51.92%
0205 Commonwealth's Attorney - CESF Grant	26,614	20,459	-	-	-	-	#DIV/0!
0206 Commonwealth's Attorney - CESF Technology Grant	-	4,904	-	-	-	-	#DIV/0!
0207 Commonwealth's Attorney - Operation Ceasefire Grant	-	-	52,221	123,855	123,856	61,915	49.99%
Total Constitutional Officers	3,516,685	3,778,694	3,963,166	4,400,232	4,573,900	2,233,661	48.83%
Community Development							
0300 Community Development and Code Compliance	926,345	808,167	958,867	1,118,740	884,108	401,446	45.41%
0301 Planning	285,063	247,979	276,007	645,155	645,156	223,279	34.61%
Total Community Development	1,211,408	1,056,146	1,234,874	1,763,895	1,529,264	624,725	40.85%
Financial Services							
0401 Assessor	505,370	538,438	642,819	755,458	760,409	327,802	43.11%
0402 Finance	829,403	809,654	913,566	1,004,855	1,004,855	474,612	47.23%
0403 Information Technology	590,036	578,520	711,674	804,597	804,598	361,052	44.87%
0405 County-Wide Information Technology	488,461	456,899	503,502	576,324	631,369	471,102	74.62%
Total Financial Services	2,413,269	2,383,511	2,771,561	3,141,234	3,201,231	1,634,568	51.06%
Operations							
0502 County Garage	516,471	633,334	554,353	713,092	735,581	309,680	42.10%
0503 Refuse Disposal	71,025	69,422	67,221	62,741	85,741	28,140	32.82%
0504 General Properties	2,172,314	2,209,594	2,378,222	2,520,492	2,556,845	1,119,190	43.77%
0505 Parks & Recreation	926,754	1,078,892	1,181,901	1,256,485	1,267,231	681,391	53.77%
0506 County Engineering	2,285	2,319	2,236	3,000	3,000	855	28.51%
Total Operations	3,688,848	3,993,561	4,183,933	4,555,810	4,648,398	2,139,257	46.02%

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
Public Safety							
0601 Police Department	6,187,506	6,575,326	7,442,127	8,043,317	8,136,184	4,124,348	50.69%
0602 Grants/Law Enforcement	78,221	67,424	98,181	-	401,758	298,760	74.36%
0603 Emergency Communications Center	1,427,196	1,488,574	1,604,133	1,606,407	1,660,408	863,818	52.02%
0604 Prince George Fire Department	70,497	27,732	-	-	-	-	#DIV/0!
0605 Disputanta Fire Department	39,671	52,816	-	-	-	-	#DIV/0!
0606 Carson Fire Department	54,246	95,310	32,488	-	-	-	#DIV/0!
0607 Burrowsville Fire Department	29,676	19,821	-	-	-	-	#DIV/0!
0608 Jefferson Park Fire Department	62,872	18,626	-	-	-	-	#DIV/0!
0617 Merchant's Hope Fire Department (New Route 10)	5,789	50,611	-	-	-	-	#DIV/0!
0609 Prince George Emergency Crew	5,404	8,798	-	-	-	-	#DIV/0!
0610 Fire and EMS	3,741,986	3,985,837	5,028,195	5,931,784	6,302,731	2,814,705	44.66%
0611 Animal Control	440,581	401,834	456,908	602,106	602,107	277,021	46.01%
0612 Emergency Management	62,881	63,002	88,930	174,201	174,200	66,930	38.42%
0613 SAFER GRANT	-	-	-	-	-	-	#DIV/0!
0614 FIRE & EMS GRANTS	83,642	42,359	42,902	-	76,312	13,739	18.00%
0615 FIRE & EMS SAFER Recruitment Grant	174,847	203,696	-	-	-	-	#DIV/0!
0616 FIRE & EMS SAFER Hiring Grant	345,942	409,819	-	-	-	-	#DIV/0!
Total Public Safety	12,810,956	13,511,586	14,793,863	16,357,816	17,353,701	8,459,320	48.75%
Social Services							
0701 Welfare Administration	2,144,260	2,378,311	2,761,553	3,215,834	3,310,409	1,550,879	46.85%
0702 Public Assistance (incl. SLH)	688,801	680,153	716,513	641,883	641,883	331,157	51.59%
0703 CSA/At Risk Youth	13,412	12,501	22,375	21,362	21,362	7,672	35.92%
0704 CSA State	2,220,340	1,994,359	2,055,591	2,559,251	2,559,251	641,016	25.05%
0706 Tax Relief for the Elderly	144,711	148,746	146,810	150,000	150,000	145,556	97.04%
Total Social Services	5,211,523	5,214,070	5,702,842	6,588,330	6,682,905	2,676,281	40.05%
Other							
0901 Registrar	316,239	266,094	413,900	443,614	443,925	208,739	47.02%
0902 Circuit Court	124,099	147,155	152,749	161,491	161,492	70,845	43.87%
0903 General District Court	36,899	50,409	55,499	43,200	43,200	15,618	36.15%
0904 Magistrate	2,503	260	2,840	4,321	4,321	1,150	26.62%
0905 Law Library	14,885	3,268	449	-	13,549	449	3.31%
0906 Victim Witness [Local Portion for FY23 & Forward]	96,989	118,323	60,064	69,062	98,477	49,552	50.32%
0907 Board and Care of Prisoners	2,567,106	2,662,641	2,441,610	2,681,711	2,681,711	1,070,375	39.91%
0908 Court Services	3,823	4,854	4,272	4,915	4,915	2,285	46.50%
0909 Juvenile Services VJCCCA	83,329	85,745	96,512	102,526	102,525	51,855	50.58%
0910 Local Health Department	210,377	222,377	197,712	197,712	197,712	98,856	50.00%
0911 Dist.19 MHMR Services Board	117,374	117,374	132,867	132,867	132,867	132,867	100.00%
0912 Contribution to Colleges	-	-	-	-	-	-	#DIV/0!
0913 Regional Library	604,127	604,127	645,631	671,456	671,456	503,592	75.00%
0914 Soil & Water Conservation	21,000	21,000	22,000	23,000	23,000	23,000	100.00%
0915 Resource Cons. & Develop. Council	3,000	3,000	3,000	-	-	-	#DIV/0!

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
0916 Cooperative Extension Office	63,692	90,354	74,080	85,328	85,328	22,141	25.95%
0917 Other Functions	76,063	68,256	60,586	103,100	103,100	57,086	55.37%
0918 Farmer's Market	14,592	20,285	6,716	19,789	19,789	10,246	51.78%
0919 CARES Registrar	58,910	-	-	-	-	-	#DIV/0!
0920 Drug Court Treatment Program	34,044	96,841	89,466	141,630	142,793	33,624	23.55%
0921 Victim Witness Federal Grant Portion	-	-	70,808	85,023	63,904	31,610	49.47%
0922 Victim Witness State Grant Portion	-	-	29,574	38,671	30,430	14,716	48.36%
Total Other	4,449,050	4,582,363	4,560,334	5,009,416	5,024,494	2,398,608	47.74%
Contingencies	-	-	-	144,146	188,937	-	0.00%
Transfer to Schools-Operating & Textbook	15,187,560	16,461,627	18,685,393	19,492,539	18,949,165	9,202,896	48.57%
Transfer to LOSAP Fund	141,000	141,000	141,000	141,000	141,000	141,000	100.00%
Transfer to Countywide Debt Service	6,895,459	7,724,462	7,959,727	7,274,259	7,274,259	3,637,130	50.00%
Transfer to Debt Reserve	1,244,686	606,278	371,013	841,481	841,481	420,741	50.00%
Transfer to Community Corrections	62,986	69,131	141,967	202,295	202,295	101,148	50.00%
Transfer to Economic Development	-	-	-	-	-	-	#DIV/0!
Transfer to Special Welfare Fund	-	4,200	-	-	-	-	#DIV/0!
Transfer to Health Fund	-	-	386,032	-	-	-	#DIV/0!
Transfer to Capital Projects Fund	2,116,047	3,259,211	4,089,197	1,316,978	1,870,977	1,870,977	100.00%
Total General Government	60,041,843	63,920,839	70,372,439	72,720,355	74,207,567	36,265,588	48.87%
Total General Government, less transfer	34,394,105	35,654,930	38,598,110	43,451,803	44,928,390	20,891,698	46.50%
TRANSFERS	25,647,738	28,265,909	31,774,329	29,268,552	29,279,177	15,373,890	52.51%

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
Community Corrections (Fund 0217):							
2179 Comm. Corr./Probation	345,980	419,173	414,658	451,322	451,638	220,682	
2171 Home Electronic Monitoring	25,626	17,179	-	-	-	-	
2172 Video Arraignment	-	-	-	-	-	-	
2174 Pretrial Program	342,754	292,458	315,993	299,818	299,502	198,790	
2176 Drug Court	46,740	-	-	-	-	-	
2178 Comm. Corrections- Local	252,946	333,736	387,734	464,447	464,447	183,297	
Total Community Corrections	1,014,047	1,062,546	1,118,385	1,215,587	1,215,587	602,769	49.59%
Adult Education (Fund 0218):							
2180 General Adult Education	121,644	125,794	132,215	159,046	159,046	71,039	
2182 General Adult Education	35,727	36,136	36,598	51,000	51,000	34,537	
2183 Space-Adult Education	389,313	428,012	396,693	508,469	508,470	123,730	
2184 RACE to GED	57,979	55,614	56,113	96,200	96,200	32,264	
2185 Workplace	32,216	40,534	34,567	165,000	165,000	14,158	
2187 Plugged in Virginia Grant (PIVA)	43,513	30,407	15,128	15,061	15,061	14,470	
Total Adult Education	680,393	716,497	671,314	994,777	994,777	290,198	29.17%
Asset Forfeiture (Fund 0211):							
21122100 Asset Forfeiture - Comm Att.	5,310	-	5,874	-	27,174	-	
21131100 Asset Forfeiture - Police	3,805	23,305	-	-	54,009	-	
Total Asset Forfeiture	9,115	23,305	5,874	-	81,183	-	0.00%
Tourism (Fund 0213):							
2131 Tourism Initiatives	261,591	290,174	1,257,691	665,000	698,998	166,253	
2132 VTC ARPA Sports Tourism Funding	-	-	70,484	-	19,516	1,239	
2133 VTC Top Gun Summer World Series	-	-	9,084	-	-	-	
2134 VTC Top Gun Fall Tournaments	-	-	15,444	-	-	-	
Trans to Utilities Fund	149,315	149,410	-	135,000	135,000	67,500	
Total Tourism Fund	410,906	439,584	1,352,703	800,000	853,514	234,992	27.53%
Economic Development (Fund 0215):							
2151 Director of Economic Development	1,286,614	1,439,812	1,013,845	1,700,000	1,706,000	626,128	
Trans to Debt Service / Capital Projects	-	-	-	-	-	-	
Total Meals Tax	1,286,614	1,439,812	1,013,845	1,700,000	1,706,000	626,128	36.70%

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
Stormwater (Fund 0220):							
2121 Stormwater General - Transfer to Debt Service Fund	494,878	525,524	448,533	480,000	480,000	228,547	
2122 Birchett Estates Stormwater	93,179	-	-	-	-	-	
2123 Cedar Creek Stormwater	-	-	-	-	-	-	
2124 Cedar Creed R2 Stream	10,864	156	-	-	-	-	
2125 Cedar Creek R5 Stream	12,931	320	-	-	61,990	-	
2126 Birchett Estates Reach 1 Phase 2	135	-	-	-	26,465	-	
2127 Birchett Estates Reach 2	24,150	-	-	-	-	-	
2128 Birchett Q	39,789	3,402	-	-	26,780	-	
2129 Cedar Creek R2 Phase 2	-	4,599	-	-	85,971	256	
2199 Stormwater Bonds Undesignated	53,640	32,588	2,000	-	1,606,584	300	
Total Stormwater	729,566	566,590	450,533	480,000	2,287,790	229,103	10.01%
LOSAP Fund (Fund 0227):							
2270 Length of Service Program	107,227	124,010	118,244	181,500	181,500	45,354	
	107,227	124,010	118,244	181,500	181,500	45,354	24.99%
CARES CORONAVIRUS RELIEF FUNDS (Fund 0230)							
CARES Coronavirus Relief Funds	6,528,856	-	-	-	-	-	
	6,528,856	-	-	-	-	-	#DIV/0!
ARPA LOCAL GOVERNMENT RESPONSE FUNDS (FUND 0231)							
ARPA Federal Relief Funds	45,998	424,980	401,259	-	6,577,384	1,437,772	
	45,998	424,980	401,259	-	6,577,384	1,437,772	21.86%
LATCF FUNDS (FUND 0232)							
Federal Local Assistance and Tribal Consistency Funds	-	-	-	-	100,000	-	
	-	-	-	-	100,000	-	0.00%
OPIOID SETTLEMENT FUNDS (FUND 0235)							
Opioid Settlement Funds	-	-	-	-	119,628	-	
	-	-	-	-	119,628	-	0.00%
Capital Projects Fund (0311):							
3103 Police Vehicles (and County for FY2022)	506,851	262,956	94,004	450,000	565,913	109,530	
3104 Fire/EMS Apparatus Reserve	249,184	413,524	-	266,925	592,253	-	
3109 Library	-	-	5,803	-	153	-	
3110 Other Capital Projects	93,007	-	16,210	-	144,668	52,214	
3132 School Buses	409,344	424,600	503,124	-	582,964	-	
3163 Public Safety Radio Project	383,427	6,525,527	4,942,306	-	835,535	103,365	
3170 Burn Building	720	-	-	-	-	-	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

		FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	FY23-24	% Expended
Activity		Expended	Expended	Expended	Adopted	Amended Budget	Adjusted Expenditures as of 12/31/23	as of 12/31/23
3173	CDCC Software Replacement	18,560	-	-	-	-	-	-
3174	CWC Building Upgrades Code	1,463,692	314,631	-	-	-	-	-
3177	School Security Improvements	22,109	-	-	-	-	-	-
3178	Fire Station Entrance Improvements & Security Upgrades	62,965	-	-	-	-	-	-
3179	Route 156 Water Extension	1,017,909	1,745,884	30,911	-	-	-	-
3180	Food Lion Water System Upgrade	840,353	1,035,401	326,164	-	9,841	-	-
3182	Assessor Software Replacement	29,200	26,900	-	-	-	-	-
3183	Scott Park Restroom & Concession Stand	251,331	-	-	-	-	-	-
3184	Jefferson Park Fire Station	19,001	-	-	-	-	-	-
3185	School Wireless Infrastructure	639	-	-	-	-	-	-
3189	School Electrical Switch Gears	12,428	-	-	-	-	-	-
3191	School Entrance Redesign	32,195	-	-	-	-	-	-
3193	School Parking Lot Repairs	13,100	14,399	-	-	-	-	-
3194	New Walton Elementary School	3,008,811	22,652,780	9,434,163	-	160,981	71,886	-
3196	School Trailers (Purchase/Rentals)	2,551	-	-	-	-	-	-
3200	Walton HVAC	209,209	-	-	-	-	-	-
3201	County Vehicle Replacements	-	-	-	-	54,300	-	-
3203	School Generator PGHS	-	179,220	-	-	-	-	-
3204	School Technology Infrastructure	302,562	-	25,438	-	-	-	-
3205	County Vehicle Replacements (2)	161,469	62,302	158,286	-	112,088	103,020	-
3206	SCBA Fire EMS - Fire/EMS Equipment	1,072,505	-	-	-	-	-	-
3207	Zoll Monitors	249,813	-	-	-	-	-	-
3208	County Garage Renovation	32,880	375,916	2,486,148	-	174,006	63,051	-
3209	School PGHS Bleacher Replacement	4,600	300,800	-	-	-	-	-
3210	School HVAC PGHS Chiller	374,500	125,500	-	-	-	-	-
3211	School Fire Alarm Replacement	-	-	41,565	-	-	-	-
3212	Sch JEJ Moore Water Intrusion	15,705	2,181	-	-	-	-	-
3213	Koolwood Lane Road Improvements	-	50,636	-	-	-	-	-
3214	County Admin IT Server Room Cooling Tower	27,330	12,768	-	-	-	-	-
3215	Crew Building (St 8) Electrical Upgrades	-	30,351	52,436	-	118,257	(1,709)	-
3216	Public Safety Series 2019 Holding Account	-	-	-	-	2,547,256	-	-
3217	Jefferson Park Fire Station Renovations	-	75,754	25,414	-	299,582	166,500	-
3218	Fire/EMS Equipment Fund (.01 RE)	-	39,579	68,005	285,551	625,307	-	-
3219	County Admin Chiller and VF Drives	-	220,610	-	-	-	-	-
3220	Circuit Court Room Renovation	-	66,004	144,682	-	1,900,686	582,007	-
3221	School Restroom and Locker Room Renov	-	37,627	322,272	-	62,570	-	-
3222	Convenience Station 2	-	6,644	83,829	-	37,290	-	-
3223	Temple Avenue Tank and Booster Station Util	-	17,500	438,843	-	96,657	58,550	-
3227	County Admin Chillers	-	-	123,208	-	-	-	-
3228	Utility Blackwater Pump Station	-	-	359,220	-	1,678,280	201,250	-
3231	Scott Park Road Improvements (VDOT)	-	-	-	-	311,230	-	-
3232	Fuel Focus Software	-	-	-	314,502	314,502	14,080	-
3233	PGHS HVAC (from School Operations / FY23 P O s)	-	-	-	-	2,149,843	1,076,596	-
3234	Garage - Pool Vehicle Key Valet	-	-	-	-	46,000	-	-
0917	Bond Arbitrage Rebates and Fees	9,609	-	-	-	-	-	-
4000	Bond Issuance Costs and Defesance of Debt	-	75,096	-	-	-	-	-

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity	FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
Total Capital Projects	10,897,557	35,095,089	19,682,032	1,316,978	13,450,619	2,600,340	19.33%
Cash Proffer (Fund 0350):							
	-	-	-	-			
Debt Service Fund (Fund 0401):							
4000 County Debt service	35,261,742	5,054,395	5,406,155	5,729,773	5,729,773	3,542,055	
4001 Schools Debt Service	10,462,478	1,910,457	2,839,916	2,827,767	2,827,767	2,593,302	
2152 Economic Development Debt Service	4,039,946	355,407	358,275	355,300	355,300	302,700	
Total Debt Service	49,764,166	7,320,259	8,604,346	8,912,840	8,912,840	6,438,057	72.23%
School Operations (Fund 0500):							
6000-6003 Instruction	46,951,794	49,044,176	53,042,185	55,795,029	58,158,917	23,111,131	
6004 Text Books [SEE NEW FUND BELOW]						-	
6005 & 6006 School Administration, Attendance & Health	3,905,442	4,482,443	4,526,986	4,748,047	4,883,465	2,148,642	
6007 Transportation	4,292,025	4,864,182	5,590,197	5,318,954	5,658,092	2,388,331	
6008 Operation & Maintenance	6,039,102	6,642,869	7,457,808	6,873,843	7,199,352	3,365,669	
6009 Technology	4,101,269	2,824,683	3,021,419	3,066,169	3,095,100	902,922	
6010 Capital Outlay	1,418,070	3,043,174	2,710,614	1,508,828	1,539,848	87,730	
6011 School Contingencies	-	-	-	384,708	384,708	-	
6013 Debt	-	-	-	-	-	-	
6013 Transfer to County - General Fund (CSA Local Match)	567,000	594,679	594,679	690,539	690,539	345,270	
Transfer to Countywide CIP Transfer	-				2,149,843	2,149,843	
Total School Operations	67,274,703	71,496,207	76,943,888	78,386,117	83,759,864	34,499,538	41.19%
School - Federal Programs (formerly Title 1) Fund 0510:							
516112 Federal Programs / Title I	2,531,142	3,774,685	6,041,957	4,833,513	4,833,513	2,202,740	
Total Federal Programs / Title 1	2,531,142	3,774,685	6,041,957	4,833,513	4,833,513	2,202,740	45.57%
<i>This fund includes ALL FEDERAL Programs excluding Impact Aid & JROTC federal activity.</i>							
School - Textbook Funds (Newly Established in FY2017) Fund 0520:							
0520 Textbook Fund	981,368	517,417	318,814	787,000	787,000	56,509	
Total Textbook Funds	981,368	517,417	318,814	787,000	787,000	56,509	7.18%
School Cafeteria (Fund 0540):							
546419 Cafeteria Operations	2,789,085	4,061,762	4,176,276	3,774,199	3,774,199	1,744,588	
Total School Cafeteria	2,789,085	4,061,762	4,176,276	3,774,199	3,774,199	1,744,588	46.22%
Water & Sewer Fund:							
Utilities Operating (Fund 0600):							
7000 Utility Maintenance	2,991,199	3,416,459	4,424,021	3,517,741	3,532,181	2,123,711	
7001 Utilities Payroll	930,708	1,109,492	1,223,348	1,631,490	1,631,490	719,859	
7002 Capital Outlay- Operating	-	-	-	-	-	-	
0600 7004 Utilities Transfer to Capital	-	-	-	-	-	-	
7005 Utility Maintenance Operations - SEWER HOPEWELL	1,081,924	868,970	914,578	999,900	999,900	341,539	

COUNTY OF PRINCE GEORGE
FISCAL YEAR 2023-2024 BUDGET TO ACTUAL
EXPENDITURES BY DEPARTMENT

Activity		FY20-21 Expended	FY21-22 Expended	FY22-23 Expended	FY23-24 Adopted	FY23-24 Amended Budget	FY23-24 Adjusted Expenditures as of 12/31/23	% Expended as of 12/31/23
7006	Utility Maintenance Operations - SEWER PETERSBURG/SCWV	811,680	604,532	533,794	703,500	703,500	160,165	
7007	Utility Maintenance Operations - WATER CENTRAL SYSTEM	613,943	721,319	823,165	861,500	861,500	354,934	
	Utility Maintenance Operations - WATER BEECHWOOD							
7008	MANOR/JORDAN ON THE JAMES SYSTEM	36,390	22,057	62,497	27,500	27,500	21,573	
7009	Utility Maintenance Operations - WATER RIVER'S EDGE SYST	2,712	13,062	7,799	18,400	18,400	17,504	
7010	Utility Maintenance Operations - WATER CEDARWOOD SYSTE	12,691	11,993	5,780	17,450	17,450	6,651	
	Utility Maintenance Operations - WATER PRINCE GEORGE							
7011	WOODS SYSTEM	663	644	1,484	3,650	3,650	219	
7012	Utility Maintenance Operations - WATER FOOD LION/IND SYS	20,997	6,144	20,200	-	-	-	
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	6,606	24,330	10,212	16,500	16,500	2,032	
	Total W&S Operating	6,509,514	6,799,001	8,026,877	7,797,631	7,812,071	3,748,186	47.98%
Utilities Replacement Reserve (Fund 0610)								
7002	Capital Outlay- Operating	111,109	460,208	343,146	546,000	585,811	238,951	
	Total W&S Replacement Reserve	111,109	460,208	343,146	546,000	585,811	238,951	40.79%
Utilities Capital (Fund 0620):								
7003	Non- Operating Expense	413,847	555,000	2,155,500	-	-	-	
7004	Water & Sewer Debt Fund	222,850	139,896	209,248	528,991	394,079	129,500	
7014	Utility Capital Projects - 2015 Bonds	-	-	-	-	-	-	
7016	Utility Capital Projects	332,393	34,652	192,184	3,608,910	7,841,193	3,291,081	
	Transfer to Utility Capital Projects	-	-	-	-	-	-	
	Total W&S Capital	969,091	729,548	2,556,931	4,137,901	8,235,272	3,420,581	41.54%
Utilities COVID-19 Municipal Relief (Fund 0640):								
7000	Utility Municipal COVID-19 Relief (CARES & ARPA)	59,900	125,122	-	-	-	-	
	Total W&S COVID-19 Municipal Relief	59,900	125,122	-	-	-	-	#DIV/0!
Special Social Services:								
965320	Special Social Services	8,641	18,127	21,828	15,000	22,751	8,144	
	Total Special Social Services	8,641	18,127	21,828	15,000	22,751	8,144	35.80%
	Total Budget	212,750,840	199,115,587	202,220,692	188,599,398	220,498,870	94,689,538	42.94%
	Less: Transfers	(29,471,622)	(32,403,824)	(36,251,515)	(33,960,092)	(36,120,560)	(19,969,868)	55.29%
	Total Expenditures	183,279,217	166,711,763	165,969,177	154,639,306	184,378,310	74,719,670	40.53%

Prince George County and Schools Health Fund Summary FY2024

Status as of 12/31/2023

FUND BALANCE (BEGINNING) 7/1/2023	COUNTY			SCHOOLS			TOTAL		
	CONTRIBUTIONS	CLAIMS	EXCESS / (DEFICIT)	CONTRIBUTIONS	CLAIMS	EXCESS / (DEFICIT)	CONTRIBUTIONS	CLAIMS	EXCESS / (DEFICIT)
			1,959,046.17			(116,778.93)			1,842,267.24
JULY	273,930.13	231,524.72	42,405.41	-	(1,215.61)	1,215.61	273,930.13	230,309.11	43,621.02
AUGUST	273,900.25	222,323.32	51,576.93	-	(2,643.61)	2,643.61	273,900.25	219,679.71	54,220.54
SEPTEMBER	280,331.49	223,248.90	57,082.59	-	(1,352.39)	1,352.39	280,331.49	221,896.51	58,434.98
OCTOBER	280,642.88	350,291.35	(69,648.47)	-	(3,270.13)	3,270.13	280,642.88	347,021.22	(66,378.34)
NOVEMBER	277,881.26	290,938.79	(13,057.53)	699.71	513.86	185.85	278,580.97	291,452.65	(12,871.68)
DECEMBER	271,832.51	509,234.92	(237,402.41)	-	1,468.58	(1,468.58)	271,832.51	510,703.50	(238,870.99)
JANUARY	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-
TOTAL (YTD)	1,658,518.52	1,827,562.00	(169,043.48)	699.71	(6,499.30)	7,199.01	1,659,218.23	1,821,062.70	(161,844.47)
FUND BALANCE AS OF 12/31/2023			1,790,002.69			(109,579.92)			1,680,422.77
	100%	100%	COUNTY	0%	0%	SCHOOLS			TOTAL
	CONTRIBUTIONS	CLAIMS	FUND BALANCE	CONTRIBUTIONS	CLAIMS	FUND BALANCE			
	SHARE	SHARE	SHARE	SHARE	SHARE	SHARE			
			107%			-7%			

CONTRIBUTIONS & CLAIMS THROUGH 12/31/2023 - COUNTY & SCHOOLS

Prince George County & Schools
HEALTH INSURANCE FUND REVIEW - FISCAL YEARS 2016-2024

AS OF 12/31/2023

	Total Health Insurance Fund Balance	County	Schools & Rowanty	
FY2016 Beginning Balance Net of 03/2015 GF Contribution	(747,253.78)	(186,813.45)	(560,440.34)	<-----75/25% School/County
General Fund Balance Contribution 03/2015	(305,903.78)	441,350.00		<-----100% County Contribution

	FY2016			Co	Schools
	County	Schools & Rowanty	Total		
Contributions	2,195,966.17	5,383,130.46	7,579,096.63	28.97%	71.03%
Expenses/Claims	(1,504,799.55)	(4,035,481.80)	(5,540,281.35)	27.16%	72.84%
Net Contribution FY2016	691,166.62	1,347,648.66	2,038,815.28		

	Total	County	Schools	Co	Schools
Ending Balance FY2016/Beg FY2017	1,732,911.50	945,703.18	787,208.33	54.57%	45.43%

	FY2017			Co	Schools
	County	Schools & Rowanty	Total		
Contributions	1,910,243.27	5,065,653.19	6,975,896.46	27.38%	72.62%
Expenses/Claims	(2,471,048.12)	(4,808,990.36)	(7,280,038.48)	33.94%	66.06%
Net Contribution FY2017	(560,804.85)	256,662.83	(304,142.02)		

	Total	County	Schools	Co	Schools
Fund Balance at 6/30/2017	1,428,769.48	384,898.33	1,043,871.16	26.94%	73.06%

	FY2018			Co	Schools
	County	Schools & Rowanty	Total		
Contributions	1,970,082.19	4,959,473.12	6,929,555.31	28.43%	71.57%
Expenses/Claims	(1,900,705.51)	(4,734,237.16)	(6,634,942.67)	28.65%	71.35%
Net Contribution FY2018	69,376.68	225,235.96	294,612.64		

	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2018	1,723,382.12	454,275.01	1,269,107.12	26.36%	73.64%

	FY2019			Co	Schools
	County	Schools & Rowanty	Total		
Contributions	2,296,273.92	5,402,791.91	7,699,065.83	29.83%	70.17%
Expenses/Claims	(2,000,950.77)	(4,937,042.52)	(6,937,993.29)	28.84%	71.16%
Net Contribution FY2019	295,323.15	465,749.39	761,072.54		

	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2019	2,484,454.66	749,598.16	1,734,856.51	30.17%	69.83%

	FY2020			Co	Schools
	County	Schools & Rowanty	Total		
Contributions	2,610,296.62	5,502,571.51	8,112,868.13	32.17%	67.83%
Expenses/Claims	(2,264,839.53)	(5,191,004.37)	(7,455,843.90)	30.38%	69.62%
Net Contribution FY2020	345,457.09	311,567.14	657,024.23		

	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2020	3,141,478.89	1,095,055.25	2,046,423.65	34.86%	65.14%

Prince George County & Schools
HEALTH INSURANCE FUND REVIEW - FISCAL YEARS 2016-2024

AS OF 12/31/2023

	Total Health Insurance Fund Balance	County	Schools & Rowanty		
FY2021					
				County	Schools
Contributions	2,711,323.21	5,491,487.68	8,202,810.89	33.05%	66.95%
Expenses/Claims	(2,481,341.83)	(5,946,943.49)	(8,428,285.32)	29.44%	70.56%
Net Contribution FY2021	229,981.38	(455,455.81)	(225,474.43)		
	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2021	2,916,004.46	1,325,036.62	1,590,967.84	45.44%	54.56%
FY2022					
				County	Schools
Contributions	3,133,582.80	5,251,032.64	8,384,615.44	37.37%	62.63%
Expenses/Claims	(2,536,578.27)	(6,958,716.71)	(9,495,294.98)	26.71%	73.29%
Net Contribution FY2022	597,004.53	(1,707,684.07)	(1,110,679.54)		
	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2022	1,805,324.92	1,922,041.15	(116,716.23)	106.47%	-6.47%
FY2023					
				County	Schools
Contributions	3,264,950.56	386,410.58	3,651,361.14	89.42%	10.58%
Expenses/Claims	(3,227,945.54)	(386,473.28)	(3,614,418.82)	89.31%	10.69%
Net Contribution FY2023	37,005.02	(62.70)	36,942.32		
	Total	County	Schools	Co	Schools
Fund Balance at 06/30/2023	1,842,267.24	1,959,046.17	(116,778.93)	106.34%	-6.34%
FY2024 TO DATE					
				County	Schools
Contributions	1,658,518.52	699.71	1,659,218.23	99.96%	0.04%
Expenses/Claims	(1,827,562.00)	6,499.30	(1,821,062.70)	100.36%	-0.36%
Net Contribution FY2024 TO DATE	(169,043.48)	7,199.01	(161,844.47)		
	Total	County	Schools	Co	Schools
Fund Balance at 12/31/2023	1,680,422.77	1,790,002.69	(109,579.92)	106.52%	-6.52%

Prepared 1/14/2024; B Drewry